



Shire of Derby/West Kimberley

ORDINARY MEETING OF COUNCIL

27 APRIL 2017

AGENDA ATTACHMENTS

SHIRE OF DERBY/WEST KIMBERLEY

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Item 9.1

- Attach No. 1 2015-16 Annual Financial Report
Attach No. 2 2015-16 Audit Report

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- Attach No. 3 Policy AF7 – GPS Fleet Tracking

Item 10.2.1

- Attach No. 4 Accounts for Payment – March 2017

Item 10.2.2

- Attach No. 5 Statement of Financial Activity – March 2017

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- Attach No. 6 Letter of Resignation

Item 10.2.4

- Attach No. 7 2015-16 Annual Report – **Provided under separate cover**



Shire of Derby/West Kimberley

ITEM 9.1

ATTACHMENT 1

2015-16 ANNUAL FINANCIAL REPORT

SHIRE OF DERBY-WEST KIMBERLEY

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2016

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Principal place of business:
Address
30 Loch Street
Derby WA 6728

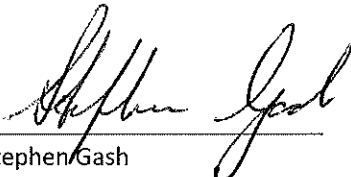
SHIRE OF DERBY-WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and other information for the financial year ended 30 June 2016 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2016 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 21st day of April 2017



Stephen Gash
Chief Executive Officer

SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 \$	2016 Budget \$	2015 \$
Revenue				
Rates	22	6,703,075	6,539,478	6,384,140
Operating grants, subsidies and contributions	29	5,357,231	5,951,057	7,846,860
Fees and charges	28	5,743,712	4,775,669	4,751,397
Interest earnings	2(a)	334,451	392,543	415,389
Other revenue	2(a)	1,177,595	830,984	924,896
		<u>19,316,064</u>	<u>18,489,731</u>	<u>20,322,682</u>
Expenses				
Employee costs		(8,027,243)	(8,272,228)	(8,294,055)
Materials and contracts		(10,066,529)	(10,799,197)	(10,274,744)
Utility charges		(1,167,838)	(1,111,814)	(1,016,043)
Depreciation on non-current assets	2(a)	(9,049,744)	(6,820,090)	(4,193,176)
Interest expenses	2(a)	(127,647)	(127,840)	(137,567)
Insurance expenses		(816,616)	(797,922)	(804,032)
Other expenditure		(708,301)	(479,971)	(417,518)
		<u>(29,963,918)</u>	<u>(28,409,062)</u>	<u>(25,137,135)</u>
		<u>(10,647,854)</u>	<u>(9,919,331)</u>	<u>(4,814,453)</u>
Non-operating grants, subsidies and contributions	29	3,823,536	6,594,475	9,202,012
Profit on asset disposals	20	0	12,200	17,042
(Loss) on asset disposals	20	(337,263)	(55,666)	(33,979)
(Loss) on revaluation of Infrastructure	7(b)	0	0	(1,262,097)
Net result		(7,161,581)	(3,368,322)	3,108,525
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	(191,171)	0	97,846,113
Total other comprehensive income		(191,171)	0	97,846,113
Total comprehensive income		(7,352,752)	(3,368,322)	100,954,638

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

SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 \$	2016 Budget \$	2015 \$
Revenue	2(a)			
Governance		710,120	150,264	193,202
General purpose funding		9,012,502	9,131,321	13,325,666
Law, order, public safety		43,487	43,400	45,884
Health		551,182	587,580	530,188
Education and welfare		415,482	407,200	441,648
Housing		47,243	72,900	33,124
Community amenities		1,928,888	1,894,875	2,182,990
Recreation and culture		664,430	624,250	325,354
Transport		3,732,083	5,208,462	2,897,749
Economic services		302,015	304,649	281,011
Other property and services		1,908,632	64,830	65,866
		<u>19,316,064</u>	<u>18,489,731</u>	<u>20,322,682</u>
Expenses	2(a)			
Governance		(1,309,251)	(1,027,427)	(1,254,702)
General purpose funding		(440,180)	(176,530)	(129,881)
Law, order, public safety		(440,434)	(420,156)	(395,659)
Health		(975,723)	(1,111,033)	(928,497)
Education and welfare		(764,740)	(785,971)	(904,515)
Housing		(553,965)	(458,265)	(348,563)
Community amenities		(3,733,125)	(3,867,721)	(3,869,472)
Recreation and culture		(4,458,954)	(4,839,090)	(4,216,182)
Transport		(14,144,679)	(14,159,028)	(11,126,269)
Economic services		(922,236)	(924,413)	(976,592)
Other property and services		(2,092,984)	(511,588)	(849,236)
		<u>(29,836,271)</u>	<u>(28,281,222)</u>	<u>(24,999,568)</u>
Finance costs	2(a)			
Housing		(77,541)	(77,543)	(82,210)
Recreation and culture		(7,553)	(7,745)	(9,131)
Transport		(22,541)	(22,541)	(25,133)
Economic services		(20,012)	(20,011)	(21,093)
		<u>(127,647)</u>	<u>(127,840)</u>	<u>(137,567)</u>
		(10,647,854)	(9,919,331)	(4,814,453)
Non-operating grants, subsidies and contributions	29	3,823,536	6,594,475	9,202,012
Profit on disposal of assets	20	0	12,200	17,042
(Loss) on disposal of assets	20	(337,263)	(55,666)	(33,979)
(Loss) on revaluation of Infrastructure		0	0	(1,262,097)
		<u>3,486,273</u>	<u>6,551,009</u>	<u>7,922,978</u>
Net result		(7,161,581)	(3,368,322)	3,108,525
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	(191,171)	0	97,846,113
Total other comprehensive income		(191,171)	0	97,846,113
Total comprehensive income		(7,352,752)	(3,368,322)	100,954,638

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

SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2016

	NOTE	2016 \$	2015 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,852,695	10,941,758
Trade and other receivables	4	3,081,794	2,457,554
Inventories	5	103,305	100,668
TOTAL CURRENT ASSETS		10,037,794	13,499,980
NON-CURRENT ASSETS			
Other receivables	4	37,994	37,994
Property, plant and equipment	6	47,871,615	47,321,620
Infrastructure	7	143,681,025	148,320,894
TOTAL NON-CURRENT ASSETS		191,590,634	195,680,508
TOTAL ASSETS		201,628,428	209,180,488
CURRENT LIABILITIES			
Trade and other payables	8	3,777,126	3,919,157
Current portion of long term borrowings	9	133,267	144,470
Provisions	10	975,745	963,883
TOTAL CURRENT LIABILITIES		4,886,138	5,027,510
NON-CURRENT LIABILITIES			
Long term borrowings	9	2,023,261	2,142,971
Provisions	10	131,647	69,873
TOTAL NON-CURRENT LIABILITIES		2,154,908	2,212,844
TOTAL LIABILITIES		7,041,046	7,240,354
NET ASSETS		194,587,382	201,940,134
EQUITY			
Retained surplus		74,955,851	81,164,774
Reserves - cash backed	11	2,828,759	3,781,417
Revaluation surplus	12	116,802,772	116,993,943
TOTAL EQUITY		194,587,382	201,940,134

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

**SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2014		77,755,829	4,081,837	19,147,830	100,985,496
Comprehensive income					
Net result		3,108,525	0	0	3,108,525
Changes on revaluation of assets	12	<u>0</u>	<u>0</u>	<u>97,846,113</u>	<u>97,846,113</u>
Total comprehensive income		3,108,525	0	97,846,113	100,954,638
Transfers from/(to) reserves		300,420	(300,420)	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2015		81,164,774	3,781,417	116,993,943	201,940,134
Comprehensive income					
Net result		(7,161,581)	0	0	(7,161,581)
Changes on revaluation of assets	12	<u>0</u>	<u>0</u>	<u>(191,171)</u>	<u>(191,171)</u>
Total comprehensive income		(7,161,581)	0	(191,171)	(7,352,752)
Transfers from/(to) reserves		952,658	(952,658)	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2016		<u>74,955,851</u>	<u>2,828,759</u>	<u>116,802,772</u>	<u>194,587,382</u>

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

SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,160,331	7,039,478	5,952,879
Operating grants, subsidies and contributions		5,118,972	6,251,057	7,852,894
Fees and charges		5,743,712	4,925,669	4,948,261
Interest earnings		334,451	392,543	415,390
Goods and services tax		1,355,392	250,000	1,540,795
Other revenue		1,542,625	880,984	924,600
		<u>20,255,483</u>	<u>19,739,731</u>	<u>21,634,819</u>
Payments				
Employee costs		(7,892,536)	(8,157,228)	(8,183,508)
Materials and contracts		(10,258,123)	(10,582,930)	(10,425,653)
Utility charges		(1,167,838)	(1,111,814)	(1,034,180)
Interest expenses		(141,792)	(127,840)	(156,073)
Insurance expenses		(816,616)	(797,922)	(804,032)
Goods and services tax		(1,563,659)	0	(1,602,576)
Other expenditure		(708,301)	(479,971)	(422,596)
		<u>(22,548,865)</u>	<u>(21,257,705)</u>	<u>(22,628,618)</u>
Net cash provided by (used in) operating activities	13(b)	<u>(2,293,382)</u>	<u>(1,517,974)</u>	<u>(993,799)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(2,869,328)	(4,773,861)	(3,612,963)
Payments for construction of infrastructure		(2,624,276)	(8,654,813)	(3,259,888)
Non-operating grants, subsidies and contributions		3,823,536	6,594,475	13,312,492
Proceeds from sale of fixed assets		5,300	301,000	143,123
Funding provided for asset creation			0	0
Net cash provided by (used in) investment activities		<u>(1,664,768)</u>	<u>(6,533,199)</u>	<u>6,582,764</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(130,913)	(144,470)	(148,589)
Proceeds from new debentures		0	7,000,000	0
Net cash provided by (used in) financing activities		<u>(130,913)</u>	<u>6,855,530</u>	<u>(148,589)</u>
Net increase (decrease) in cash held		<u>(4,089,063)</u>	<u>(1,195,643)</u>	<u>5,440,376</u>
Cash at beginning of year		10,941,758	8,066,866	5,501,382
Cash and cash equivalents at the end of the year	13(a)	<u><u>6,852,695</u></u>	<u><u>6,871,223</u></u>	<u><u>10,941,758</u></u>

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

SHIRE OF DERBY-WEST KIMBERLEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
Net current assets at start of financial year - surplus/(deficit)		<u>4,835,523</u>	<u>3,611,435</u>	<u>2,870,312</u>
		4,835,523	3,611,435	2,870,312
Revenue from operating activities (excluding rates)				
Governance		710,120	150,264	196,887
General purpose funding		2,309,427	2,591,843	6,941,524
Law, order, public safety		43,487	43,400	45,884
Health		551,182	587,580	530,188
Education and welfare		415,482	407,200	441,648
Housing		47,243	72,900	33,124
Community amenities		1,928,888	1,894,875	2,182,990
Recreation and culture		664,430	624,250	325,354
Transport		3,732,083	5,220,662	2,897,749
Economic services		302,015	304,649	281,011
Other property and services		<u>1,908,632</u>	<u>64,830</u>	<u>79,225</u>
		12,612,989	11,962,453	13,955,584
Expenditure from operating activities				
Governance		(1,379,810)	(1,027,427)	(1,254,702)
General purpose funding		(440,180)	(176,530)	(129,881)
Law, order, public safety		(440,434)	(420,156)	(395,659)
Health		(993,448)	(1,111,033)	(931,470)
Education and welfare		(765,731)	(785,971)	(904,515)
Housing		(631,590)	(565,808)	(430,773)
Community amenities		(3,733,125)	(3,867,721)	(3,869,472)
Recreation and culture		(4,547,304)	(4,846,835)	(4,225,313)
Transport		(14,190,536)	(14,207,102)	(11,182,408)
Economic services		(942,248)	(944,424)	(997,685)
Other property and services		<u>(2,236,775)</u>	<u>(511,721)</u>	<u>(849,236)</u>
		(30,301,181)	(28,464,728)	(25,171,114)
Operating activities excluded from budget				
(Profit) on disposal of assets	20	0	(12,200)	(17,042)
Loss on disposal of assets	20	337,263	55,666	33,979
Movement in employee benefit provisions (non-current)		61,774	0	(37,627)
Depreciation and amortisation on assets	2(a)	<u>9,049,744</u>	<u>6,820,090</u>	<u>4,193,176</u>
Amount attributable to operating activities		(3,403,888)	(6,027,284)	(4,172,732)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		3,823,536	6,594,475	9,202,012
Proceeds from disposal of assets	20	5,300	301,000	143,123
Purchase of property, plant and equipment	6(b)	(2,869,328)	(4,773,861)	(3,612,963)
Purchase and construction of infrastructure	7(b)	<u>(2,624,276)</u>	<u>(8,539,813)</u>	<u>(3,259,888)</u>
Amount attributable to investing activities		(1,664,768)	(6,418,199)	2,472,284
FINANCING ACTIVITIES				
Repayment of debentures	21(a)	(130,913)	(144,470)	(148,589)
Proceeds from new debentures	21(a)	0	7,000,000	0
Less unspent amount of new borrowings		0	(5,000,000)	0
Unspent loan funds		0	400,000	0
Transfers to reserves (restricted assets)	11	(88,701)	(290,343)	(601,278)
Transfers from reserves (restricted assets)	11	<u>1,041,359</u>	<u>2,201,060</u>	<u>901,698</u>
Amount attributable to financing activities		821,745	4,166,247	151,831
Surplus(deficiency) before general rates		<u>(4,246,911)</u>	<u>(8,279,236)</u>	<u>(1,548,617)</u>
Total amount raised from general rates	22	<u>6,703,075</u>	<u>6,539,478</u>	<u>6,384,140</u>
Net current assets at June 30 c/fwd - surplus/(deficit)	23	<u><u>2,456,164</u></u>	<u><u>(1,739,758)</u></u>	<u><u>4,835,523</u></u>

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

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and 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.

Critical accounting estimates

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

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

The 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.

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 financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

(b) 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.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Cash and Cash Equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(d) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(e) 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 sale

Land held 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.

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 the Council's intentions to release for sale.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

(f) Fixed Assets

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

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

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.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Depreciation

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

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

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

	Depn Rate	Useful Life
Land and Buildings	2%	50 Years
	N/A	N/A
Furniture and fittings	10%	10 years
Equipment	10%-33.3%	3 to 10 years
Plant	10%-20%	5 to 10 years
Motor Vehicles	25%	4 years
Painting and sculptures	1%	100 years
Drainage	2%	50 years
Parks and ovals	5%	20 years
Footpaths	2%	50 years
Bridges	2%	50 years
Roads	2.5%-5%	20 to 40 years
Other Infrastructure	2%-5%	20 to 50 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

(h) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and subsequent measurement (continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(i) Impairment of Assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) 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.

(k) Employee Benefits

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

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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.

(l) 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.

(m) Provisions

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

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

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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

(t) Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.
(iii) AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv) AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i> , to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations. Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.
(v) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset. Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.
(vi) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	Consequential changes to various Standards arising from the issuance of AASB 15. It will require changes to reflect the impact of AASB 15.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures as they currently exist and any changes will relate to presentation.</p>
(viii) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	<p>The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.</p>

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were as follows:

- (i) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality
- (ii) AASB 2015-7 Amendments to Australian Accounting Standards - Fair Value Disclosures of Not-for-Profit Public Sector Entities

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES

2016

2015

\$

\$

(a) Net Result

The Net result includes:

(i) Charging as an expense:

Auditors remuneration

- Audit of the Annual Financial Report	34,021	30,217
- Audit fees associated with grant acquittals	2,300	4,100
- Other Services	3,396	0

Depreciation

Buildings - non-specialised	1,210,266	1,089,262
Furniture and equipment	11,203	12,214
Plant and equipment	519,420	420,271
Computer equipment	101,717	163,169
Infrastructure - roads	5,260,969	1,835,413
Infrastructure - footpaths	142,711	49,607
Infrastructure - drainage	686,696	136,641
Infrastructure - lands, parks and reserves	257,305	92,625
Infrastructure - airports	804,125	201,850
Infrastructure - street furniture	10,006	8,265
Derby Wharf and precinct	45,326	183,859
	<u>9,049,744</u>	<u>4,193,176</u>

Interest expenses (finance costs)

Debentures (refer Note 21 (a))	127,647	137,567
	<u>127,647</u>	<u>137,567</u>

Rental charges

- Operating leases	5,775	6,845
	<u>5,775</u>	<u>6,845</u>

(ii) Crediting as revenue:

Other revenue

Reimbursements and recoveries	236,123	217,539
Other	941,472	707,357
	<u>1,177,595</u>	<u>924,896</u>

2016
Actual
\$

2016
Budget
\$

2015
Actual
\$

Interest earnings

- Reserve funds	88,702	140,343	126,279
- Other funds	85,505	105,000	126,219
Other interest revenue (refer note 27)	160,244	147,200	162,891
	<u>334,451</u>	<u>392,543</u>	<u>415,389</u>

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

Activities:

GENERAL PURPOSE FUNDING

Objective:

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

Activities:

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Objective:

Activities:

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.

EDUCATION AND WELFARE

Objective:

Activities:

Year round care, housing for the aged and educational services.

HOUSING

Objective:

Activities:

Management and maintenance of staff and rental housing.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

Activities:

Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.

RECREATION AND CULTURE

Objective:

Activities:

Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various reserves.

TRANSPORT

Objective:

Activities:

Construction and maintenance of streets, roads, bridges, footpaths, street lighting, traffic management and airport. Purchase and disposal of Council's road plant, parking control and police licensing.

ECONOMIC SERVICES

Objective:

Activities:

Building control, saleyards, tourism and area promotion, standpipes and pest control.

OTHER PROPERTY AND SERVICES

Objective:

Activities:

Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages of council employees.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance ⁽¹⁾ 1/07/14	Received ⁽²⁾ 2014/15	Expended ⁽³⁾ 2014/15	Closing Balance ⁽¹⁾ 30/06/15	Received ⁽²⁾ 2015/16	Expended ⁽³⁾ 2015/16	Closing Balance 30/06/16
Governance								
Landcorp - Street Numbering Initiative	Governance	21,440	0	0	21,440	0	0	21,440
Health								
Office of Aboriginal Health	Health	168,947	468,638	(459,039)	178,546	484,167	(457,548)	205,165
Department of Health	Health	47,652	0	(24,216)	23,436	0	(18,791)	4,645
Department of Health	Health	0	24,784	(13,993)	10,791	15,321	(4,756)	21,356
Education and welfare								
Dept Local Government	Education and welfare	0	10,000	0	10,000	0	(2,726)	7,274
Various Youth Services	Education and welfare	0	392,116	(353,847)	38,269	0	(38,269)	0
Dept Corrective Services	Education and welfare	0	46,032	(35,972)	10,060	0	(1,186)	8,874
Dept Corrective Services	Education and welfare	3,877	0	0	3,877	0	0	3,877
Dept of Health	Education and welfare	11,616	0	(11,616)	0	154,280	(53,961)	100,319
Housing								
Country Local Government Fund	Housing	0	558,876	(10,449)	548,427	0	(539,451)	8,976
Community amenities								
Department of Planning	Community amenities	0	0	0	0	16,200	0	16,200
Department of Planning	Community amenities	0	323,933	(267,825)	56,108	0	(35,430)	20,678
Recreation and culture								
Children's Book Council	Recreation and culture	1,718	0	(1,718)	0	4,132	0	4,132
Lotterywest	Recreation and culture	0	0	0	0	30,000	(7,534)	22,466
Dept of Sport & Recreation	Recreation and culture	0	0	0	0	29,091	(24,328)	4,763
Kimberley Development Commission	Recreation and culture	18,795	0	0	18,795	0	(3,000)	15,795
Dept of Sport & Recreation	Recreation and culture	55,000	0	0	55,000	0	(4,350)	50,650
Landcorp - FX reticulation south of highway	Recreation and culture	10,165	0	0	10,165	0	(10,165)	0
Country Local Government Fund	Recreation and culture	0	70,000	0	70,000	79,642	(52,930)	96,712
Country Local Government Fund	Recreation and culture	0	0	0	0	140	(140)	0
Dept of Sport & Recreation	Recreation and culture	100,000	0	0	100,000	0	(100,000)	0
Public Libraries Australia - Derby Library Funding	Recreation and culture	1,998	0	0	1,998	0	(1,998)	0
Sports for All Program - Kidsport	Recreation and culture	299	0	0	299	0	(299)	0
Lotterywest Heritage Grant	Recreation and culture	0	11,000	(10,981)	19	0	(19)	0
Dept of Sport & Recreation - Swimming Pool	Recreation and culture	0	30,000	0	30,000	0	(30,000)	0

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance ⁽¹⁾ 1/07/14	Received ⁽²⁾ 2014/15	Expended ⁽³⁾ 2014/15	Closing Balance ⁽¹⁾ 30/06/15	Received ⁽²⁾ 2015/16	Expended ⁽³⁾ 2015/16	Closing Balance 30/06/16
Transport								
Regional Road Group RC035	Transport	128,000	278,133	(277,709)	128,424	453,334	(412,146)	169,612
WALGGS RC081 (Not tied)	Transport	27,222	0	0	27,222	0	(27,222)	0
Main Roads RC081	Transport	13,610	0	0	13,610	0	(13,610)	0
WALGGS RC168 (not tied)	Transport	152,225	0	0	152,225	0	(152,225)	0
WALGGS RC168 (not tied)	Transport	46,277	0	0	46,277	0	(46,277)	0
Main Roads RC168	Transport	76,453	0	(45,872)	30,581	0	(30,581)	0
Main Roads RC168	Transport	25,000	0	(15,000)	10,000	0	(10,000)	0
Main Roads RC168	Transport	0	22,000	0	22,000	0	(22,000)	0
WALGGS RC168 (not tied)	Transport	0	110,000	0	110,000	0	(110,000)	0
Main Roads RC168	Transport	0	33,600	0	33,600	0	(33,600)	0
Main Roads WA	Transport	0	172,800	(172,800)	0	187,800	(105,353)	82,447
Dept of Parks & Wildlife	Transport	0	0	0	0	180,000	0	180,000
FAGS RC180 (not tied)	Transport	0	150,000	(71,410)	78,590	0	(78,590)	0
Multi Purpose Transport Facility	Transport	0	2,874,891	0	2,874,891	0	(1,050,150)	1,824,741
Economic services								
Tourism WA	Economic services	0	0	0	0	15,790	0	15,790
Total		910,294	5,576,803	(1,772,447)	4,714,650	1,649,897	(3,478,635)	2,885,912
Grants received recognised as revenue					1,839,759			
Grants received recognised as a liability - see Note 8					2,874,891			
					<u>4,714,650</u>			

Notes:

- (1)** - Grants/contributions received in a previous reporting period which were not expended at the close of the previous reporting period.
- (2)** - New grants/contributions which were received during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3)** - Grants/contributions which had been received in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	Note	2016 \$	2015 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		1,138,024	2,045,691
Restricted		5,714,671	8,896,067
		<u>6,852,695</u>	<u>10,941,758</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave reserve	11	441,107	430,997
Airport reserve	11	27,743	338,846
Plant reserve	11	93,882	287,808
Office and depot equipment reserve	11	32,110	31,374
Historical reserve	11	29,871	29,186
Derby Wharf maintenance reserve	11	3,628	3,545
Economic development reserve	11	19,436	18,991
Staff housing reserve	11	650,549	962,700
Fitzroy Crossing recreation hall reserve	11	45,599	44,554
Capital works/building reserve	11	442,261	536,572
Energy developments Ltd West Kimberley community	11	182,171	256,162
Administration building construction reserve	11	860,402	840,682
Unspent Loans	11	0	400,000
Unspent grants	2(c)	2,885,912	4,714,650
		<u>5,714,671</u>	<u>8,896,067</u>
4. TRADE AND OTHER RECEIVABLES			
		2016	2015
		\$	\$
Current			
Rates outstanding		1,840,609	1,297,865
Sundry debtors		1,437,574	1,199,315
GST receivable		345,407	137,140
Provision for doubtful debts		(604,890)	(193,622)
Other Receivables		63,094	16,856
		<u>3,081,794</u>	<u>2,457,554</u>
Non-current			
Rates outstanding - pensioners		37,994	37,994
		<u>37,994</u>	<u>37,994</u>
5. INVENTORIES			
Current			
Fuel and materials		103,305	100,668
		<u>103,305</u>	<u>100,668</u>

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

6 (a). PROPERTY, PLANT AND EQUIPMENT

	2016	2015
	\$	\$
Land - freehold		
- Independent valuation 2014 - level 2	6,834,000	6,834,000
	<u>6,834,000</u>	<u>6,834,000</u>
Land - vested in and under the control of Council at:		
- Independent valuation 2013 - level 3	93,000	93,000
	<u>93,000</u>	<u>93,000</u>
	<u>6,927,000</u>	<u>6,927,000</u>
Buildings - non-specialised at:		
- Independent valuation 2014 - level 2	36,367,675	36,367,675
- Additions after valuation - cost	3,545,381	3,141,738
Less accumulated depreciation	(1,210,266)	(2,337,357)
	<u>38,702,790</u>	<u>37,172,056</u>
	<u>38,702,790</u>	<u>37,172,056</u>
	<u> </u>	<u> </u>
Total land and buildings	<u>45,629,790</u>	<u>44,099,056</u>
Furniture and equipment at:		
- Management valuation 2013 - level 2	0	60,643
- Management valuation 2016 - level 2	24,116	0
- Additions after valuation - cost	0	27,561
Less accumulated depreciation	0	(37,366)
	<u>24,116</u>	<u>50,838</u>
Plant and equipment at:		
- Management valuation 2013 - level 2	0	371,394
- Independent valuation 2013 - level 2	0	1,703,300
- Management valuation 2016 - level 2	2,107,085	0
- Additions after valuation - cost	0	1,340,208
Less accumulated depreciation	0	(736,271)
	<u>2,107,085</u>	<u>2,678,631</u>
Computer equipment at:		
- Independent valuation 2013 - level 2	0	591,633
- Management valuation 2016 - level 2	110,624	0
- Additions after valuation - cost	0	78,707
Less accumulated depreciation	0	(361,071)
	<u>110,624</u>	<u>309,269</u>
Computer software and licences (Intangibles)		
- Additions after valuation - cost	0	27,500
	<u>0</u>	<u>27,500</u>
Works in Progress at:		
- Additions after valuation - cost	0	156,326
Less accumulated depreciation	0	0
	<u>0</u>	<u>156,326</u>
	<u>47,871,615</u>	<u>47,321,620</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Revaluation (Losses)/ Reversals Through to Profit or Loss \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Land - freehold	6,834,000	0	0	0	0	0	0	0	6,834,000
Land - vested in and under the control of Council	93,000	0	0	0	0	0	0	0	93,000
Total land	6,927,000	0	0	0	0	0	0	0	6,927,000
Buildings - non-specialised	37,172,056	2,586,401	(48,000)	0	0	0	(1,210,266)	202,599	38,702,790
Total buildings	37,172,056	2,586,401	(48,000)	0	0	0	(1,210,266)	202,599	38,702,790
Total land and buildings	44,099,056	2,586,401	(48,000)	0	0	0	(1,210,266)	202,599	45,629,790
Furniture and equipment	50,838	0	(15,519)	0	0	0	(11,203)	0	24,116
Plant and equipment	2,678,631	237,327	(102,161)	(198,024)	0	0	(519,420)	10,732	2,107,085
Computer equipment	309,269	45,600	(149,383)	6,853	0	0	(101,717)	2	110,624
Computer software and licences (Intangibles)	27,500	0	(27,500)	0	0	0	0	0	0
Works in Progress	156,326	0	0	0	0	0	0	(156,326)	0
Total property, plant and equipment	47,321,620	2,869,328	(342,563)	(191,171)	0	0	(1,842,606)	57,007	47,871,615

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land - freehold					
Land - freehold	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	July 2013	Price per hectare / market borrowing rate
Land - vested in and under the control of Council	Level 3	Improvements to land using income capitalisation approach	Independent registered valuer	June 2013	Value based on tenancy is for fixed term and that the lessee is granted exclusive possession of area and has authority to sub-lease
Buildings - non-specialised	Level 2	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuer	July 2013	Perth based construction rates with appropriate district allowance applied to each location
Furniture and equipment	Level 2	Market approach using recent observable market data for similar items	Management valuation	August 2016	Observable market data
Plant and equipment					
- Management valuation 2013	Level 2	Market approach using recent observable market data for similar items	Independent registered valuer		Open market values of similar items adjusted for condition and comparability.
	Level 2	Market approach using recent observable market data for similar items	Management valuation	August 2016	Observable market data
Computer equipment	Level 2	Market approach using recent observable market data for similar items	Management valuation	August 2016	Observable market data

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

7 (a). INFRASTRUCTURE	2016 \$	2015 \$
Infrastructure - roads		
- Independent valuation 2015 - level 3	162,980,507	162,980,507
- Management valuation 2015 - level 3	330,986	330,986
- Additions after valuation - cost	2,687,359	0
- Transfer from parks and reserves	35,993	0
Less accumulated depreciation	<u>(45,177,537)</u>	<u>(39,916,568)</u>
	120,857,308	123,394,925
Infrastructure - footpaths		
- Management valuation 2015 - level 3	2,831,355	2,831,355
Less accumulated depreciation	<u>(1,277,892)</u>	<u>(1,135,181)</u>
	1,553,463	1,696,174
Infrastructure - drainage		
- Management valuation 2015 - level 3	7,800,540	7,800,540
- Additions after valuation - cost	98,460	0
Less accumulated depreciation	<u>(1,329,391)</u>	<u>(642,695)</u>
	6,569,609	7,157,845
Infrastructure - lands, parks and reserves		
- Independent valuation 2015 - level 3	3,638,530	3,730,000
- Management valuation 2015 - level 3	698,659	698,659
Less accumulated depreciation	<u>(2,018,583)</u>	<u>(1,759,748)</u>
	2,318,606	2,668,911
Infrastructure - airports		
- Independent valuation 2015 - level 3	23,656,445	23,608,000
Less accumulated depreciation	<u>(14,187,125)</u>	<u>(13,383,000)</u>
	9,469,320	10,225,000
Infrastructure - street furniture		
- Management valuation 2015 - level 3	200,106	200,106
Less accumulated depreciation	<u>(135,061)</u>	<u>(125,055)</u>
	65,045	75,051
Derby Wharf and precinct		
- Management valuation 2015 - level 3	3,378,000	3,378,000
Less accumulated depreciation	<u>(530,326)</u>	<u>(485,000)</u>
	2,847,674	2,893,000
Infrastructure - works in progress		
- Cost	0	209,988
Less accumulated depreciation	<u>0</u>	<u>0</u>
	0	209,988
	<u>143,681,025</u>	<u>148,320,894</u>

The fair value of infrastructure is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires infrastructure to be shown at fair value.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

7. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Balance as at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements) Transferred to Revaluation	Revaluation (Loss)/ Reversal Transferred to Profit or Loss	Impairment (Losses)/ Reversals	Depreciation (Expense)	Transfers	Carrying Amount at the End of the Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - roads	123,394,925	2,477,371	0	0	0	0	(5,260,969)	245,981	120,857,308
Infrastructure - footpaths	1,696,174	0	0	0	0	0	(142,711)	0	1,553,463
Infrastructure - drainage	7,157,845	98,460	0	0	0	0	(686,696)	0	6,569,609
Infrastructure - lands, parks and reserves	2,668,911		0	0	0	0	(257,305)	(93,000)	2,318,606
Infrastructure - airports	10,225,000	48,445	0	0	0	0	(804,125)	0	9,469,320
Infrastructure - street furniture	75,051	0	0	0	0	0	(10,006)	0	65,045
Infrastructure - works in progress	209,988	0	0	0	0	0	0	(209,988)	0
Derby Wharf and precinct	2,893,000	0	0	0	0	0	(45,326)	0	2,847,674
Total infrastructure	148,320,894	2,624,276	0	0	0	0	(7,207,138)	(57,007)	143,681,025

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - lands, parks and reserves	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - airports		Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
		Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - street furniture	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016	2015
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	2,541,974	948,944
Income received in advance	1,061,354	2,874,891
Accrued interest on debentures	0	14,145
ATO liabilities	61,071	0
Other payables	112,727	81,177
	<u>3,777,126</u>	<u>3,919,157</u>

9. LONG-TERM BORROWINGS

Current		
Secured by floating charge		
Debentures	133,267	144,470
	<u>133,267</u>	<u>144,470</u>
Non-current		
Secured by floating charge		
Debentures	2,023,261	2,142,971
	<u>2,023,261</u>	<u>2,142,971</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2015			
Current provisions	599,022	364,861	963,883
Non-current provisions	0	69,873	69,873
	<u>599,022</u>	<u>434,734</u>	<u>1,033,756</u>
Additional provision	(324,406)	178,267	(146,139)
Amounts used	219,775	0	219,775
Balance at 30 June 2016	<u>494,391</u>	<u>613,001</u>	<u>1,107,392</u>
Comprises			
Current	494,391	481,354	975,745
Non-current	0	131,647	131,647
	<u>494,391</u>	<u>613,001</u>	<u>1,107,392</u>

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

11. RESERVES - CASH BACKED

	Actual 2016 Opening Balance \$	Actual 2016 Transfer to \$	Actual 2016 Transfer (from) \$	Actual 2016 Closing Balance \$	Budget 2016 Opening Balance \$	Budget 2016 Transfer to \$	Budget 2016 Transfer (from) \$	Budget 2016 Closing Balance \$	Actual 2015 Opening Balance \$	Actual 2015 Transfer to \$	Actual 2015 Transfer (from) \$	Actual 2015 Closing Balance \$
Leave reserve	430,997	10,110	0	441,107	430,997	16,378	(15,000)	432,375	402,749	53,732	(25,484)	430,997
Airport reserve	338,846	7,948	(319,051)	27,743	338,846	12,537	(310,000)	41,383	328,886	11,213	(1,253)	338,846
Plant reserve	287,808	6,751	(200,677)	93,882	287,808	10,649	(249,482)	48,975	279,349	9,523	(1,064)	287,808
Office and depot equipment reserve	31,374	736	0	32,110	31,374	1,161	0	32,535	30,452	1,038	(116)	31,374
Historical reserve	29,186	685	0	29,871	29,186	1,080	0	30,266	33,181	1,131	(5,126)	29,186
Derby Wharf maintenance reserve	3,545	83	0	3,628	3,545	131	0	3,676	294,622	10,046	(301,123)	3,545
Economic development reserve	18,991	445	0	19,436	18,990	703	0	19,693	18,432	629	(70)	18,991
Staff housing reserve	962,700	22,582	(334,733)	650,549	962,700	35,620	(531,578)	466,742	1,257,893	129,999	(425,192)	962,700
Fitzroy Crossing recreation hall reserve	44,554	1,045	0	45,599	44,554	1,648	0	46,202	43,245	1,474	(165)	44,554
Capital works/building reserve	536,572	12,587	(106,898)	442,261	536,573	169,853	(700,000)	6,426	569,331	69,411	(102,170)	536,572
Aboriginal Environmental Health Reserve	0	0	0	0	0	0	0	0	6,598	224	(6,822)	0
Energy developments Ltd West Kimberley community donations reserve	256,162	6,009	(80,000)	182,171	256,163	9,478	(80,000)	185,641	277,750	9,470	(31,058)	256,162
Administration building construction reserve	840,682	19,720	0	860,402	840,682	31,105	(315,000)	556,787	539,349	303,388	(2,055)	840,682
	<u>3,781,417</u>	<u>88,701</u>	<u>(1,041,359)</u>	<u>2,828,759</u>	<u>3,781,418</u>	<u>290,343</u>	<u>(2,201,060)</u>	<u>1,870,701</u>	<u>4,081,837</u>	<u>601,278</u>	<u>(901,698)</u>	<u>3,781,417</u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

11. RESERVES - CASH BACKED

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reseve	Anticipated date of use	Purpose of the reserve
Leave reserve	ongoing	To be used to fund annual and long service leave requirements
Airport reserve	ongoing	To be used to fund airport capital works, principally bitumen resealing
Plant reserve	ongoing	For the replacement of major plant as per Council's Plan for the Futre of the District
Office and depot equipment reserve	ongoing	For the replacement of office and depot equipment as per Council's Plan for the Future of the District
Historical reserve	ongoing	To be used for history related works
Derby Wharf maintenance reserve	ongoing	To be used to carry out major wharf maintenance
Economic development reserve	ongoing	To promote economic development within the shire
Staff housing reserve	ongoing	To be used for the construction of staff housing
Fitzroy Crossing recreation hall reserve	ongoing	Used to quarantine funds received from the lease of the RX Recreation Hall to be utilised for any upgrade works
Capital works/building reserve	ongoing	To help with the construction/maintenance of major capital works
Energy developments Ltd West Kimberley con	ongoing	To administer the funds provided by Energy Developments Limited to create lasting value throughout the West Kimberley by contributing to not-for-profit projects or activities that benefit the Shire of Derby West Kimberley
Administration building construction reserve	ongoing	To be used to fund the new Derby administration building

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

12. REVALUATION SURPLUS

	2016	2016	2016	2016	2016	2015	2015	2015	2015	2015
	Opening	Revaluation	Revaluation	Total	Closing	Opening	Revaluation	Revaluation	Total	Closing
	Balance	Increment	Decrement	Movement on	Balance	Balance	Increment	Decrement	Movement on	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings surplus	18,418,571	1,920	0	1,920	18,420,491	18,418,571	0	0	0	18,418,571
Plant and equipment surplus	586,000	0	(47,910)	(47,910)	538,090	586,000	0	0	0	586,000
Computer equipment surplus	143,259	0	(143,259)	(143,259)	0	143,259	0	0	0	143,259
Roads surplus	86,075,918	103,085	0	103,085	86,179,003	0	86,075,918	0	86,075,918	86,075,918
Drainage surplus	4,685,908	0	0	0	4,685,908	0	4,685,908	0	4,685,908	4,685,908
Parks and Gardens surplus	1,665,859	6,853	(111,860)	(105,007)	1,560,852	0	1,665,859	0	1,665,859	1,665,859
Airports surplus	5,418,428	0	0	0	5,418,428	0	5,418,428	0	5,418,428	5,418,428
	<u>116,993,943</u>	<u>111,858</u>	<u>(303,029)</u>	<u>(191,171)</u>	<u>116,802,772</u>	<u>19,147,830</u>	<u>97,846,113</u>	<u>0</u>	<u>97,846,113</u>	<u>116,993,943</u>

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2016	2016	2015
	\$	Budget	\$
Cash and cash equivalents	<u>6,852,695</u>	<u>6,871,223</u>	<u>10,941,758</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(7,161,581)	(3,368,322)	3,108,525
Non-cash flows in Net result:			
Depreciation	9,049,744	6,820,090	4,193,176
(Profit)/Loss on sale of asset	337,263	43,466	16,937
Fair value adjustments to fixed assets			
at fair value through profit or loss	0	0	1,262,097
Reversal of loss on revaluation of fixed assets	0		
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(624,240)	1,250,000	775,166
(Increase)/Decrease in inventories	(2,637)	25,000	29,815
Increase/(Decrease) in payables	(142,031)	191,267	2,734,939
Increase/(Decrease) in provisions	73,636	115,000	198,038
Grants contributions for			
the development of assets	<u>(3,823,536)</u>	<u>(6,594,475)</u>	<u>(13,312,492)</u>
Net cash from operating activities	<u>(2,293,382)</u>	<u>(1,517,974)</u>	<u>(993,799)</u>

	2016	2015
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	<u>(2,756)</u>	<u>0</u>
Total amount of credit unused	<u>47,244</u>	<u>50,000</u>
Loan facilities		
Loan facilities - current	133,267	144,470
Loan facilities - non-current	<u>2,023,261</u>	<u>2,142,971</u>
Total facilities in use at balance date	<u>2,156,528</u>	<u>2,287,441</u>
Unused loan facilities at balance date	<u>NIL</u>	<u>NIL</u>

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

14. CONTINGENT LIABILITIES

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

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

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

	2016	2015
	\$	\$
15. CAPITAL AND LEASING COMMITMENTS		
(a) Operating Lease Commitments		
The Shire did not have any future Operating Lease Commitments at the reporting date.		
The Shire did not have any future operating lease commitments at the reporting date.		
(b) Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	0	1,400,140
- plant & equipment purchases		0
Payable:		
- not later than one year	0	1,400,140

The capital expenditure projects outstanding at the end of the previous reporting period represents:
New staff housing units on Clarendon Street and Road Construction.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2016	2015
	\$	\$
Governance	2,473,498	2,571,066
General purpose funding	1,459,044	13,499,983
Law, order, public safety	531,128	554,799
Health	259,146	375,838
Education and welfare	1,711,253	2,555,978
Housing	12,829,591	9,713,318
Community amenities	712,515	1,924,659
Recreation and culture	17,808,537	15,781,034
Transport	148,550,146	153,839,289
Economic services	5,345,975	5,115,368
Other property and services	5,136,002	3,249,156
Unallocated	4,811,593	0
	<u>201,628,428</u>	<u>209,180,488</u>

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016	2015	2014
18. FINANCIAL RATIOS			
Current ratio	0.97	1.00	1.68
Asset sustainability ratio	0.36	0.64	3.42
Debt service cover ratio	(6.99)	(6.16)	8.57
Operating surplus ratio	(0.84)	(0.52)	(0.43)
Own source revenue coverage ratio	0.43	0.47	0.59

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 61 of this document.

Two of the 2016 and 2015 ratios disclosed above are distorted by the early receipt of half of the allocation of the 2015-16 Financial Assistance Grant on 30 June 2015 and the loss on revaluation of Infrastructure in 2015.

The early payment of the grant increased operating revenue in 2015 and decreased operating revenue in 2016 by \$2,616,974.

The loss on revaluation of Infrastructure decreased operating revenue in 2015 by \$1,262,067.

These adjustments were considered to be "one-off" and if recognised in the year to which the Financial Assistance Grant allocation related or ignored due to the non cash effect of the revaluation adjustment, the calculations in the 2016 and 2015 columns above would be as follows:

	2016	2015
Debt service cover ratio	3.13	(10.90)
Operating surplus ratio	(0.65)	(0.63)

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

19. TRUST FUNDS

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

	1 July 2015 \$	Amounts Received \$	Amounts Paid (\$)	30 June 2016 \$
Prepaid/Overpaid Rates	2,215	0	0	2,215
Deposits - Hall	7,744	32,100	(20,310)	19,534
Deposits - Other	335,328	17,520	(15,810)	337,038
Grants - Other	91	0	(91)	0
BCITF Levies	2,058	24,010	(25,620)	448
BRB Levies	831	26,670	(23,120)	4,381
FX Visitors Centre Tour Groups	31,786	198,470	(214,570)	15,686
Sale of Art	4,365	16,060	(16,450)	3,975
Cemetery Publications	956	0	0	956
Parking/Footpath/Streets Contributions	274,173	0	0	274,173
Overpayments	0	500	(500)	0
	<u>659,547</u>			<u>658,406</u>

20. DISPOSALS OF ASSETS - 2015/16 FINANCIAL YEAR

The following assets were disposed of during the year.

	Actual Net Book Value \$	Actual Sale Proceeds \$	Actual Profit \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Proceeds \$	Budget Profit \$	Budget Loss \$
By Program								
Governance	70,559	0	0	(70,559)	0	0	0	0
Health	17,725	0	0	(17,725)	0	0	0	0
Education and Welfare	991	0	0	(991)	0	0	0	0
Housing	84	0	0	(84)	290,000	260,000	0	(30,000)
Recreation and Culture	80,797	0	0	(80,797)	0	0	0	0
Transport	25,434	2,118	0	(23,316)	25,333	12,000	0	(13,333)
Other Property and Services	146,973	3,182	0	(143,791)	29,133	29,000	0	(133)
	<u>342,563</u>	<u>5,300</u>	<u>0</u>	<u>(337,263)</u>	<u>344,466</u>	<u>301,000</u>	<u>0</u>	<u>(43,466)</u>

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2015	New Loans	Principal Repayments		Principal 30 June 2016		Interest Repayments	
	\$	\$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing								
Loan 136 - Staff Housing	188,406		15,948	15,948	172,458	172,457	12,006	12,006
Loan 146 - Staff Housing	799,156		33,224	33,224	765,932	765,931	49,527	49,527
Loan 148 - Staff Housing	360,154		14,506	14,506	345,648	345,648	16,009	16,009
Recreation and culture								
Loan 135 - Civic Centre Renovations	149,312		13,200	26,757	136,112	122,555	7,552	7,746
Transport								
Loan 144 - Fitzroy Crossing Airport Reseal	17,870		17,870	17,870	0	0	700	700
Loan 145 - Wharf Fenders and Boat Ramp	322,349		18,033	18,033	304,316	321,171	21,841	21,841
Loan 150 - Derby Wharf Revitalisation	0		0	0	0	5,800,000	0	0
Loan 151 - Derby Airport Infrastructure	0		0	0	0	1,200,000	0	0
Economic services								
Loan 149 - Derby Visitors Centre	450,194		18,132	18,132	432,062	432,061	20,012	20,011
Other property and services								
	2,287,441	0	130,913	144,470	2,156,528	9,159,823	127,647	127,840

All loan repayments were financed by general purpose revenue.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total	Interest Rate %	Amount Used		Balance Unspent
	Actual \$	Budget \$				Interest & Charges \$		Actual \$	Budget \$	
Loan 150 - Derby Wharf Revitalisation	0	5,800,000	N/A	N/A	N/A	N/A	N/A	0	5,800,000	0
Loan 151 - Derby Airport Infrastructure	0	1,200,000	N/A	N/A	N/A	N/A	N/A	0	1,200,000	0
	<u>0</u>	<u>7,000,000</u>				<u>0</u>		<u>0</u>	<u>7,000,000</u>	<u>0</u>

The Shire did not take up any new debentures during the year ended 30 June 2016.

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2016.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

22. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General rate											
Gross rental value valuations											
GRV	10.584500	1,508	41,782,370	4,422,454	(118,322)	0	4,304,132	4,422,454	(120,000)	0	4,302,454
Unimproved value valuations											
UV Residential	20.6648	1	22,500	4,650	0	0	4,650	4,650	0	0	4,650
UV Commercial	20.6648	1	75,000	15,499	0	0	15,499	15,500	0	0	15,500
UV Mining	25.5066	105	4,484,350	1,143,805	0	0	1,143,805	1,143,805	0	0	1,143,805
UV Pastoral	6.2181	40	14,399,154	895,354	0	0	895,354	895,354	0	0	895,354
UV Islands	20.6648	1	250,000	51,662	0	0	51,662	51,662	0	0	51,662
UV Other Locations	20.6648	4	175,000	36,163	0	0	36,163	36,163	0	0	36,163
UV Concessions Raised	20.6648	3	675,000	139,487	0	0	139,487	139,487	0	0	139,487
Sub-Total		1,663	61,863,374	6,709,074	(118,322)	0	6,590,752	6,709,075	(120,000)	0	6,589,075
Minimum payment	Minimum \$										
Gross rental value valuations											
GRV	925	115	491,475	106,375	0	0	106,375	106,375	0	0	106,375
UV	925	82	165,087	75,850	0	0	75,850	75,850	0	0	75,850
Unimproved value valuations											
Sub-Total		197	656,562	182,225	0	0	182,225	182,225	0	0	182,225
		1,860	62,519,936	6,891,299	(118,322)	0	6,772,977	6,891,300	(120,000)	0	6,771,300
Discounts (refer note 26)							(69,902)				(216,822)
Total amount raised from general rate							6,703,075				6,554,478
Write offs							0				(15,000)
Totals							6,703,075				6,539,478

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

23. NET CURRENT ASSETS

Composition of net current assets

	2016 (30 June 2016 Carried Forward) \$	2016 (1 July 2015 Brought Forward) \$	2015 (30 June 2015 Carried Forward) \$
Surplus/(Deficit) 1 July 15 brought forward	<u>2,456,164</u>	<u>4,835,523</u>	<u>4,835,523</u>
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	1,138,024	2,045,691	2,045,691
Restricted	5,714,671	8,896,067	8,896,067
Receivables			
Rates outstanding	1,840,609	1,297,865	1,297,865
Sundry debtors	1,437,574	1,199,315	1,199,315
Provision for doubtful debts	(604,890)	(193,622)	(193,622)
GST receivable	345,407	137,140	137,140
Accrued Income	63,094	16,856	16,856
Inventories			
Fuel and materials	103,305	100,668	100,668
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(2,541,974)	(948,944)	(948,944)
Accrued interest on debentures	0	(14,145)	(14,145)
Income received in advance	(1,061,354)	(2,874,891)	(2,874,891)
ATO liabilities	(61,071)	0	0
Other payables	(112,727)	(81,177)	(81,177)
Current portion of long term borrowings			
Secured by floating charge	(133,267)	(144,470)	(144,470)
Provisions			
Provision for annual leave	(494,391)	(599,022)	(599,022)
Provision for long service leave	(481,354)	(364,861)	(364,861)
Unadjusted net current assets	<u>5,151,656</u>	<u>8,472,470</u>	<u>8,472,470</u>
Adjustments			
Less: Reserves - restricted cash	(2,828,759)	(3,781,417)	(3,781,417)
Add: Current portion of long term borrowings			
Secured by floating charge	133,267	144,470	144,470
Adjusted net current assets - surplus/(deficit)	<u>2,456,164</u>	<u>4,835,523</u>	<u>4,835,523</u>

Difference

There was no difference between the surplus/(deficit) 1 July 2015 brought forward position used in the 2016 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2015 audited financial report.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

24. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

The Shire of Derby-West Kimberley did not levy specified area rates in 2015/16.

25. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

The Shire did not impose any service charges.

26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2015/16 FINANCIAL YEAR

Rates Discounts

Rate or Fee	Discount	Actual	Budget	Circumstances in which Discount is Granted
Discount Granted	% or	\$	\$	
	\$			
Discount on current rates	2.00%	69,902	71,713	A discount is offered to rate payers whose payment of the full amount, including arrears and other charges is received on or before 35 days after the date appearing on the rate notice.
				The discount will apply to interim rates issued after the billing date.
		<u>69,902</u>	<u>71,713</u>	

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS (Continued)

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount % or \$	Actual \$	Budget \$
Various concessions as detailed below	Concession	50%		
Staff use of Shire facilities	Concession	50%		
Community Organisations	Concession	100%		
			145,037	145,109
Various concessions as detailed below	Concession	50%		
			145,037	145,109

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Community Organisations	50% of facilities hire fees payable by the Organisation	To recognise contributions to the community by the Club	Support to the Club for the contribution made.
Landing Fees Royal Flying Doctor Service	50% of Landing Fees	To recognise the essential community service delivered by the RFDS	To retain the RFDS service in the community
Staff use of Shire facilities	50% of use of Council managed Recreation and Aquatic Facilities	To improve the physical and health lifestyle of permanent Council employees.	To protect the health and lifestyle of staff

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

27. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Instalment Options				
Option One				
Single full payment	30-Sep-15			11.00%
Option Two				
First Instalment	30-Sep-15			
Second Instalment	02-Feb-16	10	5.50%	
Option Three				
First Instalment	30-Sep-15			
Second Instalment	01-Dec-15	10	5.50%	
Third Instalment	02-Feb-16	10	5.50%	
Fourth Instalment	06-Apr-16	10	5.50%	
				Budgeted
				Revenue
				\$
Interest on unpaid rates			141,252	125,000
Interest on unpaid Emergency Services Levy			685	2,200
Interest on instalment plan			18,992	20,000
Charges on instalment plan			7,880	10,000
				168,809
				157,200

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

28. FEES & CHARGES	2016	2015
	\$	\$
Governance	41,389	41,310
General purpose funding	11,583	9,527
Law, order, public safety	19,194	17,384
Health	46,020	49,296
Education and welfare	126	699
Housing	38,220	30,068
Community amenities	1,886,136	1,859,056
Recreation and culture	156,666	148,069
Transport	1,672,437	2,525,432
Economic services	37,980	36,487
Other property and services	1,833,961	34,069
	<u>5,743,712</u>	<u>4,751,397</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

29. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Nature or Type:	2016	2015
	\$	\$
Operating grants, subsidies and contributions		
General purpose funding	2,108,430	6,482,142
Health	499,489	477,063
Education and welfare	373,621	418,492
Community amenities	16,200	323,934
Recreation and culture	384,466	10,959
Transport	1,951,310	100,061
Economic services	15,791	27,474
Other property and services	7,924	6,735
	<u>5,357,231</u>	<u>7,846,860</u>
Non-operating grants, subsidies and contributions		
General purpose funding	1,152,367	2,615,307
Housing	0	3,079,968
Recreation and culture	233,865	100,000
Transport	2,437,304	3,222,107
Economic services	0	184,630
	<u>3,823,536</u>	<u>9,202,012</u>
	<u>9,180,767</u>	<u>17,048,872</u>

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

30. EMPLOYEE NUMBERS

	2016	2015
The number of full-time equivalent employees at balance date	<u>69</u>	<u>79</u>

31. ELECTED MEMBERS REMUNERATION

	2016	2016	2015
	\$	Budget	\$
		\$	
The following fees, expenses and allowances were paid to council members and/or the president.			
President's attendance fees	0	0	0
Members' attendance fees	142,592	154,125	137,114
President's allowance	38,418	40,000	45,000
Deputy President's allowance	9,604	11,250	10,841
Travelling expenses	64	50,000	26,042
Telecommunications allowance	24,440	31,500	30,600
	<u>215,118</u>	<u>286,875</u>	<u>249,597</u>

32. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2015/16 financial year.

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2015/2016 financial year.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2016	2015	2016	2015
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	6,852,695	10,941,758	6,852,695	10,941,758
Receivables	3,119,788	2,495,548	3,119,788	2,495,548
	<u>9,972,483</u>	<u>13,437,306</u>	<u>9,972,483</u>	<u>13,437,306</u>
Financial liabilities				
Payables	3,777,126	3,919,157	3,777,126	3,919,157
Borrowings	2,156,528	2,287,441	3,006,765	2,287,441
	<u>5,933,654</u>	<u>6,206,598</u>	<u>6,783,891</u>	<u>6,206,598</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial assets at fair value through profit and loss, available for sale financial assets - based on quoted market prices at the reporting date or independent valuation.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulation 19C*. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2016	2015
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	88,475	101,846
- Statement of Comprehensive Income	88,475	101,846

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2016	2015
Percentage of rates and annual charges		
- Current	0%	1%
- Overdue	100%	99%
Percentage of other receivables		
- Current	92%	70%
- Overdue	8%	30%

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2016</u>					
Payables	3,777,126	0	0	3,777,126	3,777,126
Borrowings	0	120,722	2,886,043	3,006,765	2,156,528
	<u>3,777,126</u>	<u>120,722</u>	<u>2,886,043</u>	<u>6,783,891</u>	<u>5,933,654</u>
<u>2015</u>					
Payables	3,919,157	0	0	3,919,157	3,919,157
Borrowings	272,939	1,246,812	1,856,897	3,376,648	2,287,441
	<u>4,192,096</u>	<u>1,246,812</u>	<u>1,856,897</u>	<u>7,295,805</u>	<u>6,206,598</u>

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings (continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	Weighted Average Effective Interest Rate %
Year ended 30 June 2016								
Borrowings								
Fixed rate								
Debentures	0	0	0	(136,112)	0	(2,020,416)	(2,156,528)	5.71%
Weighted average Effective interest rate	0.00%	0.00%	0.00%	5.42%	0.00%	5.72%		
Year ended 30 June 2015								
Borrowings								
Fixed rate								
Debentures	0	(17,871)	0	0	(149,312)	(2,120,258)	(2,287,441)	5.84%
Weighted average Effective interest rate	0.00%	6.37%	0.00%	0.00%	5.27%	4.55%		

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

35. PRIOR PERIOD CORRECTION

During the year ended 2015, the Derby Wharf was recognised as an asset of the Shire when it is actually only leased from the State Government. This required a reversal of the value relating to the wharf previously capitalised. Leasehold improvements funded by the Shire, remain as an asset of Council and are depreciated over the remaining life of the lease.

The following adjustments have been made to comparative amounts in the 30 June 2015 Financial Report to reflect changes associated with the above correction.

	Financial Reports 2015 \$	Corrected Comparative 2015 \$	Adjustment \$
STATEMENT OF COMPREHENSIVE INCOME			
<i>By Nature & Type and By Program</i>			
Revaluation decrement - Profit and Loss	(404,152)	(1,262,087)	(857,935)
Changes on revaluation of non-current assets	106,088,178	97,846,113	(8,242,065)
Total Comprehensive income	110,054,639	100,954,639	(9,100,000)
STATEMENT OF FINANCIAL POSITION			
Infrastructure	157,420,894	148,320,894	(9,100,000)
Retained Surplus	82,022,709	81,164,774	857,935
Revaluation Surplus	125,236,008	116,993,943	(8,242,065)
STATEMENT OF CHANGES IN EQUITY			
Revaluation surplus - Changes on revaluation on non-current assets			
Balance at 30 June 2015	125,236,008	116,993,943	(8,242,065)
Retained surplus	82,022,709	81,164,774	(857,935)
Total equity	211,040,134	201,940,134	(9,100,000)
NOTE 7 (a) INFRASTRUCTURE			
Derby Wharf and Precinct			
Independent Valuation 2015 - Level 3	77,678,000	3,378,000	(74,300,000)
Less Accumulated Depreciation	(65,685,000)	(485,000)	65,200,000
NOTE 7 (b) Movements in carrying amounts			
Balance at the beginning of the year - Derby Wharf and Precinct	11,993,000	2,893,000	(9,100,000)
NOTE 12 REVALUATION SURPLUS			
Derby Wharf and Precinct			
Revaluation Increment	8,242,065	0	(8,242,065)
NOTE 17 TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY			
Transport	162,939,289	153,839,289	(9,100,000)

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2016**

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2016	2015	2014
Asset consumption ratio	0.74	0.619	0.77
Asset renewal funding ratio	N/A	1.058	0.95

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$



Shire of Derby/West Kimberley

ITEM 9.1

ATTACHMENT 2

2015-16 AUDIT REPORT

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

PO Box 5785, St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

F +61 (0)8 9225 6181

www.moorestephenswa.com.au

INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF DERBY-WEST KIMBERLEY

REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report of the Shire of Derby-West Kimberley, which comprises the statement of financial position as at 30 June 2016, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the *Local Government (Financial Management) Regulations 1996 (as amended)* and for such internal control as Management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation and fair presentation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report of the Shire of Derby-West Kimberley is in accordance with the *Local Government Act 1995 (as amended)* and the *Local Government (Financial Management) Regulations 1996 (as amended)*, including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2016 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF DERBY-WEST KIMBERLEY (CONTINUED)**

Report on Other Legal and Regulatory Requirements

During the course of the audit we became aware of the following instances where the Shire did not comply with the *Local Government Act 1995 (as amended)* and *Local Government (Financial Management) Regulations 1996 (as amended)*:

Submission of Financial Report

The accounts and financial report for the year ended 30 June 2016 were not submitted to the auditor by 30 September 2016 as required by Section 6.4(3) of the Act.

Investment Policy

Our review of the Shire's investment policy regarding the restrictions on investment of money revealed it does not comply with Financial Management Regulation 19C.

Differential Rates

The reasons the rates differed from those set forth in the public notice were not included in the rate notice or information accompanying as required by Financial Management Regulation 56(4)(b).


In accordance with the *Local Government (Audit) Regulations 1996*, we also report that:

- a) In our opinion, the Shire experienced a significant adverse trend in both its financial position and its financial management practices as evidenced by:
 - i. a significant structural deficit in the operating result for the years ended 30 June 2016 and 30 June 2015;
 - ii. a deterioration in the Operating Surplus Ratio which has also been trending downward over the longer term;
 - iii. inability to reconcile the year end position on a timely basis;
 - iv. level of preparedness for our audit visit;
 - v. ability to respond to requests for information in a timely manner; and
 - vi. quality of organisation and co-ordination of the information provided.
- b) No other matters indicating non-compliance with Part 6 of the *Local Government Act 1995 (as amended)*, the *Local Government (Financial Management) Regulations 1996 (as amended)* or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 63 of this report, we have reviewed the calculation for the Asset Consumption Ratio as presented and nothing has come to our attention to suggest it is not:
 - i. reasonably calculated; and
 - ii. based on verifiable information.

The Asset Renewal Funding Ratio was not calculated and hence no review was carried out.

- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit

MOORE STEPHENS
CHARTERED ACCOUNTANTS



DAVID TOMASI
PARTNER

Signed at Perth this 21st day of April 2017.



Shire of Derby/West Kimberley

ITEM 9.2

ATTACHMENT 3

POLICY AF7 – GPS VEHICLE TRACKING

AF7 – GPS FLEET TRACKING

MANAGEMENT PRACTICE: *GPS Fleet Tracking*

DELEGATION: *N/A*

OBJECTIVE

To allow for the installation and use of GPS tracking devices in any of the Shire's fleet, for the purpose of operator safety, fleet management and best practice utilisation.

POLICY

The authorisation of the installation and usage of GPS tracking in any of the Shire's fleet in accordance with the Shire of Derby/West Kimberley Management Practice – GPS Fleet Tracking.

SCOPE

This policy applies to all Shire plant and equipment, and to all employees, contractors, Elected Members, persons performing voluntary work or any other person that has been authorised to operate a vehicle or item of plant to undertake a Shire function or activity.

DEFINITIONS

GPS: Global Positioning System – a system that utilises satellite transmissions to determine the geographical location in all weather conditions.

Tracking: The use of a GPS device to collect, interpret, and record data such as geographical location, movements, speed, and/or vehicle/plant activity.

Relevant Legislation:	Local Government Act 1995 S.41 Surveillance Devices Act 1998
Related Documents:	<u>MP – GPS Fleet Tracking</u> <u>SDWK – Code of Conduct</u>
Related Local Law:	N/A
Related Policies:	<u>AF3 – Asset Management</u> <u>AF17 – Occupational Health and Safety</u> <u>C4 – Code of Conduct</u>
Last Reviewed:	2 December 2016
Next Review Date:	
Adopted:	





Shire of Derby/West Kimberley

ITEM 10.2.1

ATTACHMENT 3

ACCOUNTS FOR PAYMENT – MARCH 2017

MARCH 2017 ACCOUNTS FOR PAYMENT

EFT PAYMENTS

Cheque /EFT No	Date	Name Invoice Description	Amount
EFT41549	02/03/2017	ARCHER BUILDERS PTY LTD	102,253.69
INV 4582	17/02/2017	C13-2014 DERBY DEPOT SHED PAYMENT 7	102,253.69
EFT41550	02/03/2017	ARMADALE MOWER WORLD & SERVICE	334.80
INV 41215	08/02/2017	BLADE # BS-01724, BOLT KIT # BSA-74222K	334.80
EFT41551	02/03/2017	AUSTRALIA POST	464.94
INV 1006069663	03/02/2017	POSTAGE JAN 17	464.94
EFT41552	02/03/2017	ARAC REFRIGERATION & AIR CONDITIONING	1,253.09
INV 4188	28/02/2017	42 A MACDONALD STREET, FITZROY CROSSING - FANS,	1,253.09
EFT41553	02/03/2017	ALLWEST BUILDING APPROVALS	220.00
INV 4619	15/02/2017	BUILDING SURVEYING SERVICES	110.00
INV 4556	27/01/2017	CERTIFICATE OF DESIGN L 39 LOCH ST DERBY	110.00
EFT41554	02/03/2017	OFFICE NATIONAL BROOME (THE BOSS SHOP)	935.50
INV 879250	01/02/2017	PRINTER CARTIRIDGES	935.50
EFT41555	02/03/2017	BARBARA PAJEWSKA	1,023.45
INV A900558	22/02/2017	Rates refund for assessment A900558	1,023.45
EFT41556	02/03/2017	CHRIS HURSTFIELD	506.69
INV REIMBURS	27/02/2017	TELSTRA MOBILE, ELECTR, WATER	506.69
EFT41557	02/03/2017	DERBY BUILDING SUPPLIES	3,627.92
INV 379907	25/01/2017	ASPHALT PREMIX WESTMIX PALLET OF 64	3,264.00
INV 379873	24/01/2017	FUEL PUMP, JERRY CAN & 2 STROKE OIL	216.00
INV 379507	17/01/2017	SUPPLY REFLECTIVE NUMBERS AND LETTERS	16.78
INV 379567	18/01/2017	PRUNING SAW CYCLONE, TENON SAW IRWIN	46.35
INV 380522	07/02/2017	SPRAYER INDUSTRIAL HILLS 5L	40.38
INV 379331	13/01/2017	KEY CUTTING - BOXING SHED	26.00
INV 378862	03/01/2017	CAULKING GUN & SEALANT	18.41
EFT41558	02/03/2017	DEPARTMENT OF ENVIRONMENT REGULATION	5,622.36
INV L8782/2017-2018	20/02/2017	ANNUAL LICENCE FX WASTE MANAGEMENT	5,622.36
EFT41559	02/03/2017	DERBY HARDWARE MITRE10	805.96
INV 10440871	08/02/2017	WELDCASS & DYNA BOLT	135.84
INV 10440529	02/02/2017	SUPPLY 1 X SECURITY DOOR HANDLE SET	84.99
INV 10441400	15/02/2017	PLUMBING ITEMS - DERBY POOL	39.30
INV 10441007	10/02/2017	DYNA BOLT 10mm X 75mm	11.92
INV 10441036	10/02/2017	WOODEN GARDEN STAKES 1800MM	51.00
INV 10438631	30/12/2016	CHLORINE	359.94
INV 10437076	05/12/2016	CUT 3 X KEYS, SUPPLY 1 X CAN INOX	32.99
INV 10437018	05/12/2016	GAS BOTTLE 9KG	89.98
EFT41560	02/03/2017	DWA INDUSTRIAL RESOURCES PTY LTD	2,601.50
INV 14190	25/01/2017	ADDITIONAL STEEL CAGES STAGE 2 WORKS.	2,601.50
EFT41561	02/03/2017	EON BENEVOLENT FUND INC	499.00
INV QUICK GRANT	24/02/2017	QUICK GRANT YAKANARA TREE PLANTING	499.00
EFT41562	02/03/2017	KABLE AGENCIES PTY LTD	7,227.76
INV 3027	27/02/2017	RENT 68 CLARENDON ST	7,227.76
EFT41563	02/03/2017	KATHERINE JANE HITHERSAY	651.02
INV REIMBURS	28/02/2017	REIMBURSE ELECT	651.02
EFT41564	02/03/2017	KIMBERLEY SIGNS & DESIGNS	1,282.60
INV 10758	24/02/2017	TWO SIGNS WITH POLES AND BRACKETS.	1,282.60
EFT41565	02/03/2017	KW TILT & TOW	190.00

INV 52	16/02/2017	BROWN FORD SEDAN TAKEN TO TIP	190.00
EFT41566	02/03/2017	LALGARDI ENTERPRISES PTY LTD	11,510.20
INV 555	24/02/2017	LAWN MAINTENANCE	880.00
INV 557	28/02/2017	SHIRE BUILDING CLEAN	10,630.20
EFT41567	02/03/2017	NORTH WEST LOCKSMITH	142.00
INV 10911	17/02/2017	2 X KEYS TO SUIT KL 208, ISSUE 6.	10.00
INV 10912	17/02/2017	2 X PADLOCKS TO KL 018 KEYEDK AND A2 KEYS.,	132.00
EFT41568	02/03/2017	PAGE McMILLAN	492.18
INV REIMBURS	23/02/2017	ELECTR U2/13 HOLMAN ST DERBY	492.18
EFT41569	02/03/2017	E & MJ ROSHER PTY LTD	273.40
INV 1102822	17/02/2017	WHEEL FRONT # K5651-42240	273.40
EFT41570	02/03/2017	STUART E FISHER	205.29
INV REIMBUR	28/02/2017	REIMBURSE ELECTR 03/12/16 - 02/02/17	205.29
EFT41571	02/03/2017	SOUND PLUS	25.00
INV 98	21/02/2017	INNER TUBE	25.00
EFT41572	02/03/2017	ROSS WILLIAM GEORGE SULLIVAN	136.11
INV REIMBURS	01/03/2017	DIESEL FOR GENERATOR DERBY AIRPORT 26/02/2017	136.11
EFT41573	02/03/2017	TOLL EXPRESS	44.21
INV 3607370	29/01/2017	CON #4525732231 VORGE TO DERBY POOL	44.21
EFT41574	02/03/2017	TOXFREE AUSTRALIA PTY LTD DERBY	427.65
INV 0149112	10/02/2017	DIESEL DELIVERY HOSE FOR DEPOT BULK TANK	427.65
EFT41575	02/03/2017	DEAN WILSON TRANSPORT PTY LTD	366.25
INV 20156044	22/02/2017	FREIGHT CHARGES	119.68
INV 20156044	28/02/2017	FREIGHT CHARGES	246.57
EFT41576	02/03/2017	WATTNOW ELECTRICAL	810.46
INV 3009	21/02/2017	CHECK POWER APEX SHED, ASHLEY ST SHED	810.46
EFT41577	02/03/2017	WATTLEUP TRACTORS	754.10
INV 1231882	13/02/2017	R/R GLASS # 3804666M2	754.10
EFT41578	02/03/2017	WOOLWORTHS PTY LIMITED	714.75
INV 2550618	10/02/2017	CLEANING PRODUCTS	112.72
INV 2550616	10/02/2017	Mosquito Repellent	53.94
INV 2289294	07/02/2017	STAFF ROOM GROCERIES	241.38
INV 2289306	01/02/2017	CLONTARF COOK UP, CLONTARF COOK UP GST,	70.40
INV 2289839	23/01/2017	SHP SUPPLIES GST, SHP SUPPLIES	40.09
INV 2289838	23/01/2017	MOVIE DAY SUPPLIES, MOVIE DAY SUPPLIES GST	101.03
INV 2289845	24/01/2017	SHP SUPPLIES, , SHP SUPPLIES GST,	95.19
EFT41579	10/03/2017	A & B TYRES	100.00
INV 20500	09/02/2017	WHEEL ROTATION AND ALIGNMENT	100.00
EFT41580	10/03/2017	ADSERVE	500.00
INV 2519	20/02/2017	ADSERVE EQUIPMENT .	500.00
EFT41581	10/03/2017	ALTHAM PLUMBING CONTRACTORS	296.14
INV 5172	21/02/2017	REPAIR TAP DISABLED TOILETS	296.14
EFT41582	10/03/2017	AUSTRALIA POST	681.07
INV 1006163923	03/03/2017	POSTAGE MAR 17, POSTAGE MAR 17 LATE FEE	681.07
EFT41583	10/03/2017	AUSTRALIAN SERVICES UNION	283.80
INV DEDUCTION	07/03/2017	Payroll Deductions	283.80
EFT41584	10/03/2017	BLACKWOODS ATKINS - BROOME	7,014.20
INV BMLP5374	15/02/2017	COMPRESSOR JBS52 990-FAD BELT	4,400.00
INV BMLP8539	16/02/2017	BATTERY AA # 00983865	28.51
INV BMLQ5350	20/02/2017	PRESS SHOP CYLINDER OMEGA	1,547.00
INV BMLS6821	28/02/2017	EAR PLUGS # 05374744	79.20
INV PELM8252	03/02/2017	DRILL PEDESTAL, WATER BOTTLE	959.49
EFT41585	10/03/2017	BOOEASY PTY LTD	2,310.00
INV 7399	08/10/2014	BOOEASY TRAINING	2,310.00

EFT41586	10/03/2017	G BISHOPS TRANSPORT SERVICES PTY LTD	222.69
INV 34780	27/02/2017	CON#159589 SUPER MOTORS	74.23
INV 34903	28/02/2017	FREIGHT CHARGES	148.46
EFT41587	10/03/2017	BROOME AVIATION PTY LTD	9,605.00
INV 38233	25/02/2017	2 X CHARTER FLIGHTS KZM	9,605.00
EFT41588	10/03/2017	BEING THERE SOLUTIONS PTY LTD	715.00
INV 2738	01/03/2017	STARTER PLAN MAR 17	715.00
EFT41589	10/03/2017	OFFICE NATIONAL BROOME (THE BOSS SHOP)	830.53
INV 874572	06/12/2016	GUILLLOTINE,	347.00
INV 875034	10/12/2016	JUNIOR SHP SUPPLIES	204.99
INV 881828	28/02/2017	COPY COUNT BLK 49327 - 51248, CLR 58988 - 61972	278.54
EFT41590	10/03/2017	COMPLETE AQUATIC SERVICES PTY LTD	6,036.80
INV 8280	16/02/2017	6 MONTH MINOR CHLORINE SERVICE & PLANT ,	6,036.80
EFT41591	10/03/2017	CABCHARGE AUSTRALIA LIMITED	100.46
INV 00890453P1702	27/02/2017	999 & 1000 S GASH, SERVICE FEES	100.46
EFT41592	10/03/2017	KIMBERLEY HOTEL WA	900.00
INV 269101	24/02/2017	ACCOMMODATION KZM E ARCHER	175.00
INV 269099	24/02/2017	ACCOMMODATION AND B/FAST KZM R HERBERT	200.00
INV 269428	24/02/2017	ACCOMMODATION KZM S GASH	175.00
INV 269103	24/02/2017	ACCOMMODATION KZM B ISBISTER	175.00
INV 269102	24/02/2017	ACCOMMODATION KZM P WHITE	175.00
EFT41593	10/03/2017	TOTALLY WORKWEAR - DERBY	982.80
INV 12840	28/02/2017	3 X LONG WORK PANTS	168.00
INV 12839	28/02/2017	UNIFORM TOP UP S EDWARDS	294.00
INV 12838	28/02/2017	UNIFORMS 3 X POLO SHIRTS L KHAN	147.20
INV 12837	28/02/2017	UNIFORMS - SALLY COURTNEY TROUSERS	100.00
INV 12842	28/02/2017	UNIFORM TOP UP - M HENRY	273.60
EFT41594	10/03/2017	MERCURE INN CONTINENTAL BROOME	291.00
INV 4484	27/02/2017	E ARCHER STATE COUNCIL MEETING 27/2	172.00
INV 4503	28/02/2017	STEPHEN GASH 28/02	119.00
EFT41595	10/03/2017	CROSSING AUTOMOTIVE SERVICES	497.61
INV 7407	22/02/2017	SERVICE 13 KW	497.61
EFT41596	10/03/2017	DERBY AUTO ELECTRICAL&AIR	343.00
INV 38529	22/02/2017	REPAIR STARTER MOTOR, BATTERY	343.00
EFT41597	10/03/2017	DERBY BUILDING SUPPLIES	3,289.42
INV 381706	28/02/2017	PREMIX ASPHALT 20KG PALLET OF 64	3,264.00
INV 381905	03/03/2017	SCREEN DOOR CLOSER	25.42
EFT41598	10/03/2017	DERBY BUS SERVICE PTY LTD	116.50
INV 12674	23/02/2017	FREIGHT, N.MYERS BME-DBY 08/02/2017	66.50
INV 12739	03/03/2017	BUS TICKET C SADLEIR DBY - BME	50.00
EFT41599	10/03/2017	CLARENDON UNIT TRUST	380.00
INV 5296	22/02/2017	ACCOMMODATION K IUCIANO 20/2 - 24/02	380.00
EFT41600	10/03/2017	DERBY MEDIA ABORIGINAL CORPORATION	499.00
INV QUICK GRANT	07/03/2017	SUCCESSFUL QUICK GRANT	499.00
EFT41601	10/03/2017	DERBY SPORTSMEN'S CLUB INC	714.50
INV 62812	17/02/2017	COMP DRINK TO STALL HOLDERS	714.50
EFT41602	10/03/2017	DERBY PROFESSIONAL CENTRE	5,830.00
INV 0317	01/03/2017	RENT AT GYM - 2 CLARENDON ST MAR 17	5,830.00
EFT41603	10/03/2017	DERBY PLUMBING AND GAS	854.04
INV 3658	27/12/2016	REPAIRS - WATER WITCH DERBY POOL	854.04
EFT41604	10/03/2017	DERBY PROGRESSIVE SUPPLIES	963.52
INV 2277510	25/11/2016	TOILET TISSUE FX	245.92
INV 02282280	02/03/2017	STRAIGHT O.J X 10 FOR RESALE	30.14
INV 02281908	24/02/2017	DRINKS FOR RESALE GST, DRINKS FOR RESALE	516.01

INV 02282210	01/03/2017	APPLE JUICE FOR RESALE	30.14
INV 02281907	24/02/2017	CLEANING SUPPLIES FXVC	141.31
EFT41605	10/03/2017	DERBY STOCK SUPPLIES	52.50
INV 13062184	14/09/2016	1 X BONNIE DOG FOOD COMPLETE	52.50
EFT41606	10/03/2017	DERBY TREE SERVICES	682.00
INV 4123	28/02/2017	REMOVE AND TIDY TREES - 2 HOLMAN ST	682.00
EFT41607	10/03/2017	DERBY HARDWARE MITRE10	238.23
INV 10442287	01/03/2017	HARDWARE	14.24
INV 10435182	10/11/2016	10LTR WHITE PAVING PAINT	169.00
INV 10442814	09/03/2017	SHELVING UNIT (5 SHELF UNIT) SERVEDR ROOM	54.99
EFT41608	10/03/2017	DYMOCKS HAY STREET	147.93
INV 110015346	23/01/2017	DERBY LIBRARY BOOKS	147.93
EFT41609	10/03/2017	ELSIA MAY ARCHER	332.85
INV REIMBURSE	03/03/2017	GROCERIES FOR COUNCIL CHAMBERS	332.85
EFT41610	10/03/2017	ELDERS LIMITED (DERBY BRANCH)	362.50
INV 54163	03/02/2017	REPLACE 2 X GAS BOTTLES CIVIC CENTRE	362.50
EFT41611	10/03/2017	EXECUTIVE TOWN CAR SERVICE	360.00
INV 1715	01/03/2017	TRANSPORT, AIRPORT TO GOVT MEETING	360.00
EFT41612	10/03/2017	EzyDVD	337.63
INV 2409650	06/02/2017	DVDs Derby Library, DVDs Fitzroy Library.	337.63
EFT41613	10/03/2017	DEPARTMENT OF FIRE AND EMERGENCY SERVICES.	58,260.67
INV 144694	21/02/2017	2016/17 ESL 3RD QUARTER	58,260.67
EFT41614	10/03/2017	FITZROY HARDWARE PTY LTD	199.85
INV 81802	16/02/2017	Layer crumble x 2 (sentinel chickens), Brush cutter cord	182.00
INV 81166	28/02/2017	GALV ZINC COLD SPRAY	17.85
EFT41615	10/03/2017	FOUNDATION ENGINEERING	1,870.00
INV FE15887	24/11/2016	TIE DOWN DRAWINGS TRANSPORTABLE AIRPORT	1,870.00
EFT41616	10/03/2017	GUNGALLA MACKAY PTY LTD	10,855.08
INV 26662	30/12/2016	MAINTENANCE GRADING C3-2015	10,855.08
EFT41617	10/03/2017	HORIZON POWER - ACCOUNT PAYMENTS	13,770.91
INV 220780	28/02/2017	ELECTR 01/02/2017 - 28/02/2017 DERBY STREET LIGHTS	13,265.12
INV 107820	27/02/2017	ELECTR UA/84 DURACK ST CABBALLIN	505.79
EFT41618	10/03/2017	ITVISION	3,539.25
INV 27643	28/02/2017	PAYROLL MANAGED SERVICE FEB 17	3,539.25
EFT41619	10/03/2017	JILA GALLERY	299.50
INV 1104	23/02/2017	YAC MEETING DINNER	299.50
EFT41620	10/03/2017	KIMBERLEY HOME ELECTRICAL	4,211.20
INV 19580	01/03/2017	FURNISHING FOR 4A ROWELL ST	4,211.20
EFT41621	10/03/2017	KRISTAL DAVIDSON	228.40
INV REIMBURS	20/02/2017	ELECTR 21/12/2016 - 160/02/2017	228.40
EFT41622	10/03/2017	KW REFRIGERATION & A/C	3,543.00
INV 6623	27/02/2017	SUPPLY AND INSTALL 1 X ICE MACHINE	3,543.00
EFT41623	10/03/2017	KIMBERLEY WASHROOM SERVICES	660.00
INV 4665	20/01/2017	SUPPLY & SERVICE SANITARY DISPOSAL BINS	330.00
INV 4743	22/02/2017	SUPPLY & SERVICE SANITARY DISPOSAL UNITS	330.00
EFT41624	10/03/2017	STATE LIBRARY OF WA	502.01
INV 15690	24/02/2017	DDS FREIGHT RECOUP 16-17	502.01
EFT41625	10/03/2017	WESTERN AUSTRALIAN LOCAL GOVT. ASSOCIATION	352.64
INV 12549	28/02/2017	ADVERTISE CUSTOMER SERVICE OFFICER - FX	352.64
EFT41626	10/03/2017	LIANA KELLY SEETO	83.00
INV REIMBURS	27/02/2017	WORKING WITH CHILDREN CARD RENEWAL	83.00
EFT41627	10/03/2017	MARTIN CUTHBERT	673.72
INV REIMBURSE	03/02/2017	ELECTR 03/12/2016 - 02/02/2017	673.72
EFT41628	10/03/2017	MERCURE HOTEL PERTH	407.60

INV 216340	02/03/2017	E ARCHER 28/2 - 1/3	407.60
EFT41629	10/03/2017	MANAGED IT PTY LTD	20,034.97
INV 41718	01/03/2017	SYMANTEC USER CONTENT FILTER MAR 17	262.35
INV 41714	01/03/2017	MANAGED SERVER SERVICES MAR 17	546.15
INV 41698	01/03/2017	CITRIX LICENCING 65 USERS MAR 17	1,488.06
INV 41697	01/03/2017	BACK UP AND RECOVERY MAR 17	1,732.58
INV 41695	01/03/2017	SLA SERVER MANAGEMENT MAR 17	2,285.53
INV 41690	01/03/2017	BACK UP AND RECOVERY SLA - BAAS MAR 17	4,253.15
INV 41682	01/03/2017	BACK UP AND RECOVERY SLA - SE MAR 17	9,467.15
EFT41630	10/03/2017	MARKETFORCE	189.62
INV 10708	30/11/2016	PROPOSED LEASE FX AIRPORT	189.62
EFT41631	10/03/2017	MCLEODS BARRISTERS & SOLICITORS	5,023.34
INV 96564	28/02/2017	DERBY AIRPORT PROJECT	5,023.34
EFT41632	10/03/2017	MARNINWARNTIKURA FITZROY	499.00
INV QUICK GRANT	07/03/2017	SUCCESSFUL QUICK GRANT	499.00
EFT41633	10/03/2017	NGIYALI ROADHOUSE	224.85
INV 410065	10/02/2017	UNLEADED FUEL	224.85
EFT41634	10/03/2017	OFFICE STAR	582.12
INV 44205	27/02/2017	COPY COUNT SERVICE CLR 258,000 - 262,000	582.12
EFT41635	10/03/2017	IXOM OPERATIONS PTY LTD (FORMERLY ORICA)	152.77
INV 5794557	28/02/2017	SERVICE FEE - CHLORUINE 70 KG 01/02/2017 - 28/02/2017	152.77
EFT41636	10/03/2017	PAUL BETAMBEAU	205.00
INV 738	21/02/2017	REPAIR/REPLACE P/TOILETS CLARENDON ST	91.00
INV 735	21/02/2017	REPAIR STORE OFFICE	114.00
EFT41637	10/03/2017	PRINTING IDEAS	519.20
INV 35146	27/02/2017	PLANT START UP BOOKS 50 A4 AS PER E-MAIL	519.20
EFT41638	10/03/2017	PORTNER PRESS PTY LTD	97.00
INV 7562285	22/02/2017	EMPLOYMENT LAW UPDATE 1 2017	97.00
EFT41639	10/03/2017	QBD THE BOOKSHOP	379.66
INV 5263F4G2H	15/02/2017	Books for Derby Library, Books for Fitzroy Library	379.66
EFT41640	10/03/2017	ROCK'S AUTOMOTIVE SERVICES PTY LTD	1,213.00
INV 22991	22/02/2017	40,000 SERVICE 19KW	605.00
INV 23010	22/02/2017	40,000 SERVICE 18KW	608.00
EFT41641	10/03/2017	PATRICK REDREAD	250.00
INV REFUND	01/03/2017	KEY DEPOSIT REFUND FX GYM	250.00
EFT41642	10/03/2017	R D A KIMBERLEY	72.89
INV 41	22/02/2017	OFFICE PHONE SUB LEASE FEB 17	72.89
EFT41643	10/03/2017	DERBY BETTA HOME LIVING	864.00
INV 10061207	02/03/2017	Consultant Housing 43" smart TV	595.00
INV 10061162	01/03/2017	VAX BAGLESS - POOL OFFICE	269.00
EFT41644	10/03/2017	ROY GRIPSKE & SONS PTY LTD	335.78
INV 995615	14/02/2017	BLADE, BOLT SET AND AIRBAG	80.43
INV 370	28/02/2017	BLADE BLR 5388	255.35
EFT41645	10/03/2017	REGAL TRANSPORT	44.86
INV 924812	17/02/2017	CON #226153 DERBY LIBRARY TO STATE LIBRARY	22.61
INV 921039	24/01/2017	CON #2036775 DERBY LIBRARY TO STATE LIBRARY	22.25
EFT41646	10/03/2017	E & MJ ROSHER PTY LTD	420.65
INV 1103000	27/02/2017	CUTTING EDGE WITH NUTS AND BOLTS	420.65
EFT41647	10/03/2017	RUSTYS IGA (HAGGARTY NOMINEES PTY LTD)	148.99
INV 01/7126	10/02/2017	GROCERIES	52.02
INV 01/0927	17/02/2017	GROCERIES, GROCERIES	52.82
INV 01/3180	21/02/2017	ICE	11.00
INV 02/8845	24/02/2017	GROCERIES, GROCERIES	33.15
EFT41648	10/03/2017	ROWAN STREET NURSERY	60.00

INV 2972	28/02/2017	HIRE & MAINTENANCE OF PALMS 68 CLARENDON ST	60.00
EFT41649	10/03/2017	SAMPEY MEATS	742.05
INV 199792	30/01/2017	1 X CTN BACON, 300 X SUASAGES	742.05
EFT41650	10/03/2017	SIGMA CHEMICALS	107.25
INV 928296/01	02/02/2017	POOL TEST VIALS X 5 AND POSTAGE	107.25
EFT41651	10/03/2017	SARA HENNESSY	1,130.44
INV REIMBURS	24/02/2017	ELECTR 14/12/2016 - 14/02/2017	1,130.44
EFT41652	10/03/2017	SKIPPERS CLEANING SERVICES	385.00
INV 642	02/03/2017	NEW TENANT CLEAN 4A ROWELL CRT	385.00
EFT41653	10/03/2017	SUPER MOTOR SPARES	835.01
INV 446420	15/02/2017	BUSH KIT SPRING	247.50
INV 446374	15/02/2017	CLAMP BATTERY 2 X SEAL AXLE AND AIR BAG	104.61
INV 447121	23/02/2017	AIR FREIGHT INTO PERTH	16.50
INV 446901	21/02/2017	BUSH KIT CONTROL	185.90
INV 447148	23/02/2017	SHACKLE BOLT, WIPER BLADES AND AIRBAG	280.50
EFT41654	10/03/2017	H & M TRACEY CONSTRUCTION PTY LTD	72,376.50
INV 33703	28/02/2017	DERBY YOUTH ABLUTION BLOCK C06-2016 CLAIM #3	72,376.50
EFT41655	10/03/2017	TENDERLINK	2,750.00
INV 220142	15/02/2017	TENDERLINK IMPLEMENTATION	2,750.00
EFT41656	10/03/2017	TOLL PRIORITY	148.48
INV P69042073	03/03/2017	DERBY TO PERTH WATER EXAM LAB	148.48
EFT41657	10/03/2017	TELSTRA CORPORATION	12,654.35
INV 1718873800	27/02/2017	BROADBAND FX 20/02/2017 - 19/03/2017	74.94
INV 0463459000	10/03/2017	TELEPHONE	12,579.41
EFT41658	10/03/2017	TOLL EXPRESS	176.98
INV 240217	24/02/2017	CON#4995442371 STAPLES TO DERBY ADMIN	176.98
EFT41659	10/03/2017	TERRITORY RURAL	263.76
INV 530010005683	22/02/2017	121.66X-CORE 4 STATION CONTROLLER # 100159361	121.66
INV 404225319	18/01/2017	HUNTER 6 STATION CONTROLLER	142.10
EFT41660	10/03/2017	AJ & JA TWADDLE (BUILDING CONTRACTOR)	2,406.40
INV 6255	27/02/2017	REPLACE 1 X DOOR GLASS	132.00
INV 6249	23/02/2017	REGLAZE WINDOWS	852.65
INV 6267	08/03/2017	SUPPLY 4 X CRIMS SAFE SECURITY SCREENS	1,421.75
EFT41661	10/03/2017	TOXFREE - DERBY	99,988.20
INV 154251	28/02/2017	BULK VERGE COLLECTION	93,617.85
INV 154183	28/02/2017	2M REC FL EMPTIES 02/02/17 & 22/02/2017	6,370.35
INV 0154252	28/02/2017	DERBY WASTE MANAGEMENT	110,961.70
INV PSC006514	31/01/2017	CREDIT NOTE	-110,961.70
EFT41662	10/03/2017	LEAVILLE HOLDINGS PTY LTD	2,805.00
INV 4346	30/11/2016	EMPTY WILLARE PICNIC BINS AREA BINS	660.00
INV 4491	28/02/2017	EMPTY PICNIC BINS AREA BINS	660.00
INV 4460	31/01/2017	EMPTY PICNIC BINS AREA BINS	660.00
INV 4423	01/01/2017	EMPTY PICNIC BINS AREA BINS	825.00
EFT41663	10/03/2017	JOSEPH WEBB	250.00
INV REFUND	06/02/2017	REFUND 2ND GYM KEY FX	250.00
EFT41664	10/03/2017	WATTNOW ELECTRICAL	4,147.93
INV 2965	28/02/2017	REPLACE 5 X FANS AND 3 X FAN LIGHTS	1,096.94
INV 3061	28/02/2017	BBL COURT LIGHTING REPAIRS	909.37
INV 3083	03/03/2017	INSTALL 1 X FLURO DIFFUSER- 20 CLARENDON ST	336.93
INV 3088	03/03/2017	REPAIR OF POOL VAC - DERBY POOL	767.44
INV 3093	07/03/2017	CARRYOUT SWITCHBOARD UPGRADE AS PER QUOTE	1,037.25
EFT41665	10/03/2017	WOOLWORTHS PTY LIMITED	1,170.56
INV 2550607	08/02/2017	COOK UP	24.00
INV 2289283	06/02/2017	GROCERIES, GROCERIES	58.09

INV 2530120	01/03/2017	GROCERIES, GROCERIES GST	151.59
INV 2530127	02/03/2017	GROCERIES, GROCERIES GST	50.04
INV 2550521	22/02/2017	GROCERIES, GROCERIES	253.16
INV 2289300	08/02/2017	GROCERIES	103.35
INV 2530207	15/02/2017	GROCERIES, GROCERIES GST,	105.46
INV 2289935	31/01/2017	BBQ SUPPLIES - KARMULINUNGA CLEAN UP	39.91
INV 2530159	07/03/2017	PLASTIC CUTTING BOARD, SPRING WATER	24.00
INV 2289916	26/01/2017	PERSONAL INSECT REPELLANT	147.24
INV 2289915	25/01/2017	AUSTRALIA DAY SUPPLIES	169.11
INV 2289848	24/01/2017	JUNIOR SHP SUPPLIES, JUNIOR SHP SUPPLIES GST	44.61
EFT41666	15/03/2017	A & B TYRES	1,660.00
INV 20477	07/02/2017	TYRES X 2 11.2-24 PLUS TUBES (LOM) AND FITTING	930.00
INV 20444	02/02/2017	SUPPLY & FIT BRIDGESTONE 255/70R16	295.00
INV 20585	23/02/2017	TUBE REPAIR MASSEY FERGUSON	95.00
INV 20630	28/02/2017	REPAIR L/R TUBE	110.00
INV 20510	10/02/2017	TYRE REPAIR - R/R	60.00
INV 20441	02/02/2017	TYRE REPAIR & NEW TUBE	170.00
EFT41667	15/03/2017	ARCHER BUILDERS PTY LTD	25,004.18
INV 4602	10/03/2017	C13 - 2014 DERBY SHIRE DEPOT SHED PAYMENT #8	25,004.18
EFT41668	15/03/2017	AIRPORT LIGHTING SPECIALISTS PTY LTD	474.10
INV 17519	20/02/2017	V1/300, V1/200 LAMP & FREIGHT	474.10
EFT41669	15/03/2017	ALTHAM PLUMBING CONTRACTORS	165.00
INV 5223	13/03/2017	BACK FLOW DEVICE CERTIFICATION AND TESTING	165.00
EFT41670	15/03/2017	BLACKWOODS ATKINS - BROOME	1,489.79
INV BMLK5807	24/01/2017	SPANNER JBS & PLIERS JBS	73.72
INV PELL7971	31/01/2017	GLASSES SMOKE NULLABOR # 03417670	96.07
INV BMLN8344	08/02/2017	HOSE POLYFLEX HEAVY 10M	1,320.00
EFT41671	15/03/2017	ALLWEST BUILDING APPROVALS	2,698.00
INV 4621	15/02/2017	WORK AT SHIRE OFFICE, FLIGHTS	2,698.00
EFT41672	15/03/2017	G BISHOPS TRANSPORT SERVICES PTY LTD	814.24
INV 35238	09/03/2017	CON #144518 JASON SIGN TO DEPOT	74.23
INV B34125	13/02/2017	CON #160201 ARMADALE MOWER WORLD TO DEPOT	74.23
INV B34263	15/02/2017	FREIGHT CHARGES	242.40
INV B33914	08/02/2017	CON#111083 JCB TO D/DEPOT	174.24
INV B33459	30/01/2017	FREIGHT CHARGES	174.91
INV B33231	23/01/2017	CON#098543 GRIPSKE TO D/DEPOT	74.23
EFT41673	15/03/2017	HALLIDAY ENTERPRISES PL T/A	3,850.00
INV 15378	10/03/2017	HORNS & HOOFS STICKERS	3,850.00
EFT41674	15/03/2017	BAXTER LAWLEY PTY LTD	1,320.00
INV 0221	04/03/2017	STAGE 3 GOVERNANCE AND LEADERSHIP PROJECT	1,320.00
EFT41675	15/03/2017	BOC LIMITED	293.08
INV 5003281420	28/02/2017	BOC MONTHLY GAS CHARGES	293.08
EFT41676	15/03/2017	C, J & M PORRA CONSTRUCTIONS	28.00
INV REIMBURSE	13/03/2017	REFUND DOG REGO 19006 - DECEASED DOG	28.00
EFT41677	15/03/2017	TOTALLY WORKWEAR - DERBY	712.20
INV 12527	31/12/2016	WORK BOOTS - C.HAMMER	190.00
INV 12521	31/12/2016	S. WEBLEY 3 x SHORTS,	135.00
INV 12841	28/02/2017	EMMA - SKIRTS	105.00
INV 12531	31/12/2016	UNIFORM TOP UP - M.MANCELL	282.20
EFT41678	15/03/2017	STAPLES AUSTRALIA PTY LTD	894.30
INV 9019617275	11/11/2016	youth stationery items, com services stationery items	894.30
EFT41679	15/03/2017	DERBY AUTO ELECTRICAL&AIR CONDITIONING	886.50
INV 38579	01/03/2017	BATTERY TERMINAL KORODE KURE	18.60
INV 38558	27/02/2017	BATTERY BOSCH N150-S4 & FREIGHT	867.90

EFT41680	15/03/2017	DERBY FUELS	323.02
INV 474311	09/03/2017	FUEL UNLEADED BY THE LITRE	323.02
EFT41681	15/03/2017	LANDGATE (WA LAND INFORMATION AUTHORITY)	24.85
INV 751551	02/03/2017	LAND ENQUIRY X 5	24.85
EFT41682	15/03/2017	DERBY TREE SERVICES	935.00
INV 4128	09/03/2017	TRIM TREES, GRIND STUMPS AND POISON	935.00
EFT41683	15/03/2017	DUNCANS	3,930.00
INV 067	03/03/2017	FEB 17 FVFF 6 DAYS	3,930.00
EFT41684	15/03/2017	EGMONT ELECTRICAL	11,206.61
INV 2443	09/03/2017	FXVC - LIGHT REPAIRS	11,206.61
EFT41685	15/03/2017	ELDERS LIMITED (DERBY BRANCH)	3,334.73
INV 54195	08/02/2017	BATTERY N70ZZ, FUNGAL TABS	326.22
INV 54155	02/02/2017	BATTERY N70ZZ	302.52
INV 54307	21/02/2017	ALEMLUBE MOBILE WASTE OIL DRAINER # 372400	1,299.00
INV 54270	17/02/2017	BATTERY 27HR (N70ZZL)	151.25
INV 54243	14/02/2017	WINDSCREEN WASH & OIL LS 90 20 LITRE	1,255.74
EFT41686	15/03/2017	HORIZON POWER - ACCOUNT PAYMENTS	28,762.16
INV 406259	08/03/2017	WHARF RD DERBY	7,860.34
INV 166519	09/03/2017	ASHLEY ST 04/02/2017 - 08/03/2017	4,808.45
INV 172452	09/03/2017	L 199 FORREST RD FX 04/02/2017 - 08/03/2017,	5,876.78
INV 321183	09/03/2017	30 CLARENDON	5,427.01
INV 312249	09/03/2017	L 143 DERBY HWY 04/02/2017 - 08/03/2017,	4,789.58
EFT41687	15/03/2017	INFRAPRO CONSULTING PTY LTD	4,009.12
INV SDWK03	03/03/2017	DERBY JETTY PLANNED MAINTENANCE	4,009.12
EFT41688	15/03/2017	JILA GALLERY	350.00
INV 1105	24/02/2017	23/2/17 COUNCIL DINNER X 15	350.00
EFT41689	15/03/2017	KIMBERLEY HOME ELECTRICAL	388.95
INV 19652	02/03/2017	CAMERA FUJILM SX610 HS C/W MEMORY CARD	388.95
EFT41690	15/03/2017	KIMBERLEY HIRE	1,809.04
INV KH4668	31/01/2017	MONTHLY HIRE TEMP FENCE AT WHARF	294.62
INV KH4667	31/01/2017	MONTHLY HIRE TEMP FENCE DERBY AIRPORT	1,124.71
INV KH4669	31/01/2017	HIRE OF PORTALOO DERBY AIRPORT	389.71
EFT41691	15/03/2017	MANGKAJA ARTS RESOURCE AGENCY	700.00
INV REFUND	21/12/2016	BOND REFUND FX REC CENTRE	700.00
EFT41692	15/03/2017	MACFARLAN ELECTRICAL	6,056.60
INV 8184102	28/02/2017	FIND FAULT & RECTIFY DERBY AIRPORT	6,056.60
EFT41693	15/03/2017	MODUS COMPLIANCE PTY LTD	1,188.00
INV C798	17/02/2017	DERBY HELIPORT & EXTERNAL SITE WORKS	1,188.00
EFT41694	15/03/2017	MOORE STEPHENS	7,895.25
INV 205757	28/02/2017	PREPARATION ANNUAL FINANCIAL STATEMENTS	7,895.25
EFT41695	15/03/2017	NATHAN DOLBY	763.66
INV REIMBURSE	13/03/2017	ELECTR REIMBURSE 03/12/2017 - 02/02/2017	763.66
EFT41696	15/03/2017	NICHOLAS MARK HARRINGTON	220.20
INV REIMBURSE	09/03/2017	ELECTR 29/11/2016 - 31/01/2017	220.20
EFT41697	15/03/2017	VISIT MERCHANDISE PTY LTD	452.38
INV 133117	20/12/2016	AUSTRALIA DAY MERCH - FX	452.38
EFT41698	15/03/2017	PAUL BETAMBEAU	1,340.00
INV 740	09/03/2017	ROOF REPAIRS	157.00
INV 739	09/03/2017	REPAIRS ASSTED	636.00
INV 737	09/03/2017	LOCKS ON LIBRARY CUPBOARDS	547.00
EFT41699	15/03/2017	E & MJ ROSHER PTY LTD	410.24
INV 1103027	28/02/2017	BELT # K5651-34710	269.20
INV 1103027	28/02/2017	COVER # K5647-34312	75.84
INV 1103052	03/03/2017	SWITCH # K7561-62250	65.20

EFT41700	15/03/2017	ROYAL LIFE SAVING SOCIETY WA	407.00
INV 65875	23/01/2017	10 x SWIM SCHOOL SHIRTS	407.00
EFT41701	15/03/2017	TELSTRA CORPORATION	2,581.50
INV 4275260810	14/03/2017	SAT PHONES	490.00
INV 4174249435	14/03/2017	MOBILE PHONES	2,091.50
EFT41702	15/03/2017	TOXFREE AUSTRALIA PTY LTD DERBY	719.84
INV 146399	01/03/2017	LABOUR AND REPAIRS FOR ENGINE FAULT	719.84
EFT41703	15/03/2017	AJ & JA TWADDLE (BUILDING CONTRACTOR)	132.00
INV 6270	09/03/2017	REPLACE GLASS TO FRONT DOOR	132.00
EFT41704	15/03/2017	LANDGATE (VALUATION SERVICES)	133.10
INV 328212	20/02/2017	RURAL UV INTERIM VAL SHARED	79.90
INV 328240	21/02/2017	MINING TENEMENTS	53.20
EFT41705	15/03/2017	WESTERN AUSTRALIAN TREASURY CORPORATION	41,646.73
INV 146	13/03/2017	LOAN 146 - CAPITAL, LOAN 146 - INTEREST	41,646.73
EFT41706	15/03/2017	WAYNE THOMAS NEATE	231.96
INV REIMBURS	13/03/2017	PHONE 08/02/2017 - 07/03/2017	231.96
EFT41707	15/03/2017	DEAN WILSON TRANSPORT PTY LTD	177.32
INV 20155831	14/02/2017	FREIGHT CHARGES	177.32
EFT41708	15/03/2017	WOOLWORTHS PTY LIMITED	199.05
INV 2530009	13/03/2017	GROCERIES STAFF ROOMS	199.05
EFT41709	23/03/2017	BUNGOOLEE TOURS	166.25
INV TWDJ.23	21/03/2017	FXDS 29/08/2016	166.25
EFT41710	23/03/2017	EMILY FORD	200.00
INV T165	21/03/2017	QUIZ NIGHT - 11/03/2017	200.00
EFT41711	23/03/2017	THE FITZROY RIVER LODGE	245.00
INV TFRL.23	15/03/2017	FXDS 10/01/2017	245.00
EFT41712	23/03/2017	JOANNE KING	1,000.00
INV T163	21/03/2017	HIRE OF CIVIC CENTRE RFDS FUND RAISER	1,000.00
EFT41713	23/03/2017	MANGKAJA ARTS RESOURCE AGENCY	35.00
INV TMARA.23	15/03/2017	FXDS 02/02/2017	35.00
EFT41714	23/03/2017	NGARINNGA NGARI DESIGNS	61.25
INV TNND.23	22/03/2017	FXDS 13/02/2017, FXDS 17/02/2017, FXDS 20/10/2017	61.25
EFT41715	23/03/2017	REDAIR DESIGNS	52.50
INV TRAIR.23	15/03/2017	FXDS 22/02/2017, FXDS 28/02/2017	52.50
EFT41716	23/03/2017	RESHAI O'MEARA	1,000.00
INV T160	15/03/2017	HIRE OF HALL 25/02/2017, bond for hire of civic centre 25/02/2017	1,000.00
EFT41717	23/03/2017	THOMASINA CHULUNG	1,000.00
INV T164	21/03/2017	Bond for Civic Centre 7	1,000.00
EFT41718	24/03/2017	ARCHER BUILDERS PTY LTD	1,938.75
INV 4605	14/03/2017	GENERAL YARD MAINTENANCE	178.75
INV 4604	14/03/2017	YARD CLEAN UP	1,760.00
EFT41719	24/03/2017	ANNETTE KOGOLO	4,125.00
INV ALWNCE	21/03/2017	COUNCILLOR ALLOWANCE 1.1.17 - 31.03.17	4,125.00
EFT41720	24/03/2017	AMPAC DEBT RECOVERY (WA) P/L	37,384.10
INV 37850	28/02/2017	DEBT RECOVERY AND LEGAL COST	37,384.10
EFT41721	24/03/2017	ALTHAM PLUMBING CONTRACTORS	440.00
INV 5222	13/03/2017	PUMP WATER / DIRT FROM EXCERVATION SITE	440.00
EFT41722	24/03/2017	AUSTRALIAN SERVICES UNION	283.80
INV DEDUCTION	21/03/2017	Payroll Deductions	283.80
EFT41723	24/03/2017	BLACKWOODS ATKINS - BROOME	1,450.08
INV PELK5808	24/01/2017	SIDE CUTTERS, GLASSES SMOKE NULLABOR	44.81
INV PELI9655	18/01/2017	HARDWARE FOR DEPOT	1,260.60
INV BMLO5328	10/02/2017	SUPPLY 24 X T5 28 watt FLURO TUBES	144.67
EFT41724	24/03/2017	CHRIS KLOSS	4,125.00

INV ALWNCE	21/03/2017	COUNCILLOR ALLOWANCE 1.1.17 - 31.3.17	4,125.00
EFT41725	24/03/2017	TOTALLY WORKWEAR - DERBY	195.00
INV 12522	31/12/2016	MERVYN JACKSON - NEW BOOTS	195.00
EFT41726	24/03/2017	DEPUTY CHILD SUPPORT REGISTRAR	78.04
INV DEDUCTION	21/03/2017	Payroll Deduction for CRAIG BOYS 21/03/2017	78.04
EFT41727	24/03/2017	COMMUNICATION & WIRELESS SERVICES PTY LTD	1,340.90
INV 12243	15/03/2017	PBI SATELLITE RECEIVER	1,340.90
EFT41728	24/03/2017	DERBY AUTO ELECTRICAL&AIR CONDITIONING	381.30
INV 38666	13/03/2017	LOCATOR BEACON 10 KW	381.30
EFT41729	24/03/2017	DERBY BUILDING SUPPLIES	517.64
INV 376630	21/11/2016	SUPPLY 1 X SET OF POOL GATE HINGES	38.00
INV 377409	05/12/2016	RAPID SET CONCRETE - PALLET OF 42	479.64
EFT41730	24/03/2017	DERBY BUS SERVICE PTY LTD	49.50
INV 12662	16/02/2017	FREIGHT FROM BLACKWOODS	16.50
INV 12638	31/01/2017	FREIGHT CHARGES	33.00
EFT41731	24/03/2017	DERBY PROGRESSIVE SUPPLIES	445.57
INV 2282686	10/03/2017	3 X CTNS SINGLE PLY TOILET	203.35
INV 2282684	10/03/2017	TOILET SUPPLIES	242.22
EFT41732	24/03/2017	DUNCANS	3,930.00
INV 70	17/03/2017	PROJECTS FOR FVF - 6 DAYS PLUS TRAVEL	3,930.00
EFT41733	24/03/2017	ELSIA MAY ARCHER	15,135.68
INV ALWNCE	21/03/2017	COUNCILLOR ALLOWANCE 1.1.17 - 31.3.17	5,531.25
INV ALWNCE	21/03/2017	SHIRE PRESIDENT'S ALLOWANCE 1.1.17 - 31.3.17	9,604.43
EFT41734	24/03/2017	EMMA GUGERI	484.47
INV REIMSMT	24/03/2017	ELECTRICITY SUBSIDY 17.11.16 - 18.1.17	484.47
EFT41735	24/03/2017	G & K KELLY CONTRACTING PTY LTD	385.00
INV 18	20/03/2017	HAND EXCAVATION AND CONCRETE PLACEMENT	385.00
EFT41736	24/03/2017	HORIZON POWER - ACCOUNT PAYMENTS	3,509.41
INV 401732	13/03/2017	74/3 FALLON RD FX 12.1.17 - 10.3.17	73.34
INV 163546	13/03/2017	L32 AIRPORT RD FX 12.1.17 - 10.3.17	1,672.95
INV 163224	13/03/2017	L99999, FALLON RD FX 12.1.17 - 10.3.17	41.30
INV 198764	10/03/2017	L128 G N H'WAY FX	1,721.82
EFT41737	24/03/2017	IRIS DENISE PROUSE	4,125.00
INV ALWNCE	21/03/2017	COUNCILLOR'S ALLOWANCE 1.1.17 - 31.3.17	4,125.00
EFT41738	24/03/2017	JILA PLUMBING	220.00
INV 104	14/03/2017	REPAIR LEAK IN MALE TOILET	220.00
EFT41739	24/03/2017	JUNE OSCAR	4,125.00
INV ALWNCE	21/03/2017	COUNCILLOR'S ALLOWANCE 1.1.1 - 31.3.17	4,125.00
EFT41740	24/03/2017	THE KIMBERLEY ECHO	440.00
INV 17071203449226	15/02/2017	ADVERTISING - 11.03.217	440.00
EFT41741	24/03/2017	KIMBERLEY ENVIRO SOLUTIONS	43,010.00
INV 2949	15/03/2017	COUNCIL CONTRIBUTION TO SOLAR SYTEM VC	43,010.00
EFT41742	24/03/2017	LOUDBANG MEDIA	500.00
INV TAX INVOICE	16/02/2017	MUSIC & SOUND SERVICES DERBY EXPO 19/02/2017	500.00
EFT41743	24/03/2017	MELINDA SHEPPARD	250.00
INV REFUND	21/03/2017	REFUND - GYM KEY BOND	250.00
EFT41744	24/03/2017	MARNINWARNTIKURA FITZROY	800.00
INV REFUND	22/03/2017	REFUND BOND PAID AS PER INVOICE 19627	800.00
EFT41745	24/03/2017	PETER COGGINS	4,125.00
INV ALWNCE	21/03/2017	COUNCILLOR'S ALLOWANCE 1.1.17 - 31.3.17	4,125.00
EFT41746	24/03/2017	PETER JOHN MCCUMSTIE	4,125.00
INV ALWNCE	21/03/2017	COUNCILLOR'S ALLOWANCE 1.1.17 - 31.3.17	4,125.00
EFT41747	24/03/2017	AUSTRALASIAN PERFORMING RIGHT ASSOC LIMITED	271.83
INV 1234733-13	01/03/2017	LICENSE FEE -SWIMMING POOL	271.83

EFT41748	24/03/2017	PAUL LESLIE WHITE	6,526.11
INV ALWNCE	21/03/2017	COUNCILLOR'S ALLOWANCE 1.1.17 - 31.3.17	4,125.00
INV ALWNCE	21/03/2017	SHIRE DY.PRESIDENT'S ALLOWANCE 1.1.17 - 31.3.17	2,401.11
EFT41749	24/03/2017	DERBY BETTA HOME LIVING	1,099.00
INV 10061633	14/03/2017	1 X REFRIGERATOR	1,099.00
EFT41750	24/03/2017	SIGMA CHEMICALS	790.01
INV 97361	03/01/2017	POOL CHLORINE, POOL STABILISER	701.80
INV 97362	03/01/2017	NO FUME 15L, 15LT DG DRUM POLY	88.21
EFT41751	24/03/2017	1ST DERBY SCOUTS - Derby Scout Group	500.00
INV GRANT	20/03/2017	QUICK GRANT	500.00
EFT41752	24/03/2017	TELSTRA CORPORATION	16,400.08
INV 0463459000	12/03/2017	TELEPHONE	16,400.08
EFT41753	24/03/2017	ANDREW JAMES TWADDLE	4,125.00
INV ALWNCE	21/03/2017	COUNCILLOR ALLOWANCE 1.1.17 - 31.03.17	4,125.00
EFT41754	24/03/2017	WATTNOW ELECTRICAL	322.03
INV 2763	03/01/2017	SUPPLY & INSTALL 15AMP GPO FOR NEW TRADMILL	322.03
EFT41755	31/03/2017	AUSTRALIA LIANGHUI RESOURCES PTY LTD	1,508.54
INV A900820	24/03/2017	Rates refund for assessment A900820	1,508.54
EFT41756	31/03/2017	ALTHAM PLUMBING CONTRACTORS	2,365.59
INV 5250	27/03/2017	REPAIRS TO TAP AT HELIDOC AT DERBY AIRPORT	17.31
INV 5247	22/03/2017	REPLACE 2 X SEWER PUMPS AND HOSES	2,348.28
EFT41757	31/03/2017	ARAC REFRIGERATION & AIR CONDITIONING	165.00
INV 4236	15/03/2017	REPAIR A/C AT FX VISITOR CENTRE	165.00
EFT41758	31/03/2017	BOOEASY PTY LTD	220.00
INV 11956	06/03/2017	BOOKING RETURNS COMMISSION FEB 2017	220.00
EFT41759	31/03/2017	OFFICE NATIONAL BROOME (THE BOSS SHOP)	1,116.00
INV 883291	17/03/2017	3 WORK STATIONS, 3 OFFICE CHAIRS	1,116.00
EFT41760	31/03/2017	CABCHARGE AUSTRALIA LIMITED	74.15
INV 890453	27/03/2017	CAB CHARGE TICKETS	74.15
EFT41761	31/03/2017	CHRIS HURSTFIELD	907.39
INV REIMSMT	30/03/2017	PHONE, GAS , POWER	907.39
EFT41762	31/03/2017	STAPLES AUSTRALIA PTY LTD	507.22
INV 9020706566	20/03/2017	STATIONARY ORDER MARCH	636.43
INV 9019986133	21/12/2016	CREIDT NOTE	-124.67
INV 9020776080	28/03/2017	CREDIT NOTE	-4.54
EFT41763	31/03/2017	DERBY PROGRESSIVE SUPPLIES	241.84
INV 2282039	27/02/2017	HAND TOWEL, BIN LINERS, FLOOR CLEANER	241.84
EFT41764	31/03/2017	DERBY TREE SERVICES	3,069.00
INV 4144	20/03/2017	TREE REMOVALS - CLARENDON, LOCH, HENSMAN ST	3,069.00
EFT41765	31/03/2017	BRAD FARRELL	1,100.00
INV RELOCATION	31/03/2017	RELOCATION COST TO DARWIN	1,100.00
EFT41766	31/03/2017	GJ JOHNSON & CO ELECTRICAL CONTRACTORS	198.00
INV 68841	14/03/2017	FX VISITOR CENTRE - EELCTRICAL REPAIRS	198.00
EFT41767	31/03/2017	GUNGALLA MACKAY PTY LTD	1,520.75
INV 26920	08/03/2017	18M2 OF TOP DRESS SPECIAL MIX - 4B ROWELL CT	1,520.75
EFT41768	31/03/2017	HARDY FUEL AND LUBRICANTS	14,500.00
INV 9510	20/03/2017	DIESEL FUEL BY THE LITRE	14,500.00
EFT41769	31/03/2017	HUTCHINSON REAL ESTATE (RENT)	65.03
INV 1514	21/03/2017	WATER CHARGE 87 KNOWSLEY ST EAST	65.03
EFT41770	31/03/2017	TOLL IPEC PTY LTD	362.48
INV 424	16/12/2016	FREIGHT FOR INVOICE 1044247 GARRARDS	338.49
INV 425	17/03/2017	FREIGHT - INV 692 TUDOR HOUSE	23.99
EFT41771	31/03/2017	KIMBERLEY HIRE	1,750.69
INV 4613	30/11/2016	HIRE OF TEMP FENCING AT DERBY AIRPORT	1,088.43

INV 4615	30/11/2016	HIRE OF PORTALOO 1.11.16 - 30.11.16	377.14
INV 4614	30/11/2016	TEMP FENCING AT WHARF- HIRE FEE - NOV 2016	285.12
EFT41772	31/03/2017	KW REFRIGERATION & A/C	2,332.00
INV 6702	15/03/2017	REPAIR A/C UNIT TO SERVER ROOM.- ADMIN	110.00
INV 6703	15/03/2017	ADMIN OFFICE: A/C NOT COOLING - REPAIRS, ,	2,222.00
EFT41773	31/03/2017	NORTH WEST LOCKSMITH	947.00
INV 11144	20/03/2017	RE-KEY NEW TOILET BLOCK - YOUTH CENTRE	875.00
INV 11178	24/03/2017	2 X DEADBOLTS KEYED TO 42B MCDONALD WAY FX	72.00
EFT41774	31/03/2017	PAUL BETAMBEAU	218.00
INV 753	23/03/2017	REPAIR CUPBARD DOORS - YOUTH CENTRE	109.00
INV 748	28/03/2017	REPAIR DOOR CLOSER- CLARENDON ST TOILETS	109.00
EFT41775	31/03/2017	R D A KIMBERLEY	2,378.57
INV 42	22/03/2017	PHON ELINE SUBLEASE - MARCH 2017	77.06
INV 43	23/03/2017	LEASE OFFICE SPACE JAN - MARCH 2017	2,301.51
EFT41776	31/03/2017	DERBY BETTA HOME LIVING	699.00
INV 10061812	17/03/2017	SUPPLY 1 X LG DISHWASHER	699.00
EFT41777	31/03/2017	CANEFLIGHT ENTERPRISES	3,400.00
INV 430	21/03/2017	CHARTER FLIGHT- DBY - KUNUNNURA	3,400.00
EFT41778	31/03/2017	RFF PTY LTD	11,000.00
INV 112	02/03/2017	PROJECT MANAGEMENT MONTHLY FEB 2017	11,000.00
EFT41779	31/03/2017	SKIPPERS CLEANING SERVICES	770.00
INV 649	17/03/2017	SEAL NEW OFFICE AREA FLOORING IN NEW DEPOT	770.00
EFT41780	31/03/2017	STUART MARTIN	1,500.00
INV REIMSMT	30/03/2017	ELECTRICITY SUBSIDY 2016-17	1,500.00
EFT41781	31/03/2017	H & M TRACEY CONSTRUCTION PTY LTD	55,861.90
INV 33733	24/03/2017	CLAIM #4 - C6-2016 - ABLUTION BLOCK	55,861.90
EFT41782	31/03/2017	TUDOR HOUSE	126.50
INV 692	14/03/2017	PVC BANNERS	126.50
EFT41783	31/03/2017	AJ & JA TWADDLE (BUILDING CONTRACTOR)	966.90
INV 6254	27/02/2017	BORE HOLES, - DERBY AIRPORT WORKSHOP GROUND	966.90
EFT41784	31/03/2017	WATTNOW ELECTRICAL	3,134.24
INV 2858	24/01/2017	REPLACED SWITCH 13A HOLMAN ST	581.90
INV 3097	08/03/2017	REPAIR SECURITY LIGHTING - 13A HOLMAN ST	312.78
INV 3171	21/03/2017	REPAIR / REPLACE EXTERNAL GPO - YOUTH CENTRE	355.93
INV 3187	22/03/2017	REPLACE FAULTY COMSUMER LINE	1,883.63
	TOTAL		970,721.83

FEES AND CHARGES PAYMENTS

	Date	Invoice Description	
705	01/03/2017	WN7365 - WESTNET ACCOUNT 7365	519.35
705	01/03/2017	MER - MERCHANT FEES	622.71
705	01/03/2017	FXBC - FITZROY CROSSING BANK	52.50
705	03/03/2017	CBA - CBA POS FEE	6.46
705	02/03/2017	GHA - GREYHOUND AUSTRALIA	2,974.54
705	02/03/2017	ASF - ACCOUNT SERVICE FEE	0.01
705	01/03/2017	EXC - EXCESS TRANSACTIONS FEE	70.75
705	01/03/2017	CMD - CHEQUE OR MERCHANT	12.00
706	09/03/2017	GHA - GREYHOUND AUSTRALIA	3,601.43
706	09/03/2017	CAP - CAPITAL FINANCE - GYM LEASE	516.32
707	16/03/2017	GHA - GREYHOUND AUSTRALIA	2,706.52
707	15/03/2017	BEX - BPOINT FEES	45.75
708	23/03/2017	GHA - GREYHOUND AUSTRALIA	2,416.80
709	31/03/2017	GHA - GREYHOUND AUSTRALIA	2,782.17
		MARCH PAYROLL	367,651.16
		TOTAL	383,978.47

MUNI PAYMENTS

	Date	Invoice Description	
54605	15/03/2017	DERBY VOLUNTEER FIRE & RESCUE SERVICE	500.00
INV QUICK GRANT	07/03/2017	SUCCESSFUL QUICK GRANT	500.00
54606	15/03/2017	SHIRE OF DERBY/WEST KIMBERLEY	61.65
INV DP3939	13/03/2017	DEMOLITION PERMIT YOUTH ABLUTION BLOCK	61.65
54607	15/03/2017	WATER CORPORATION	197.46
INV 9018700655	02/03/2017	SERVICE CHARGES FLYNN DR FV	197.46
54608	22/03/2017	DEPARTMENT OF TRANSPORT - VEHICLE REGO	384.30
INV 1ESX507	22/03/2017	REGO RENEWAL FOR 1ESX507	384.30
54609	30/03/2017	WATER CORPORATION	4,920.05
INV 9015670665	14/03/2017	L42, 20B MCDONALD WAY FITZROY CROSSING 13.1.17 - 10.3.17	271.14
INV 9012616903	14/03/2017	14A BLOODWOOD CR 17.1.17 - 11.3.17	396.37
INV 9012556357	14/03/2017	HACC AT 24 ROWAN ST DERBY 14.1.17 - 11.3.17	222.67
INV 9011140114	14/03/2017	TRICKLE IRRIGATION AT L273 FORREST ROAD FX	39.48
INV 9009765422	14/03/2017	4B ROWELL CT 17.1.17 - 13.3.17	308.60
INV 9022168905	14/03/2017	ADD SERIVCE AT L324, 20 CLARENDON ST 14.1.17 - 13.3.17	186.53
INV 9009765414	14/03/2017	4A ROWELL CT 17.1.17 - 13.3.17	276.88
INV 9008757703	14/03/2017	LOT 1305, 4 WOOLLYBUTT CNR 17.1.17 - 11.3.17	281.64
INV 9008757615	14/03/2017	LOT 1294, 19 WOOLLYBUTT CNR 17.1.17 - 11.3.17	232.47
INV 9008757359	14/03/2017	LOT 1322, 8 KURRAJONG LOOP 17.1.17 - 11.3.17	598.86
INV 9006987783	14/03/2017	LOT 302, TB AT FLYNN DR FITZROY CROSSING 13.1.17 - 10.3.17	49.63
INV 9006986908	14/03/2017	WORKSHOP AT 175L EMANUEL WAY FITZTROY CROSSING 13.1.17 - 10.3.17	191.76
INV 9006986481	14/03/2017	TOILETS AT L301 FLYNN DR FITZROY CROSSING 13.1.17 - 10.3.17	137.62
INV 9006986414	14/03/2017	REC CENTRE, LOT 199 , 101 FALLON RD, FITZRY CROSSING 13.1.17 - 10.3.17	542.89
INV 9006986051	14/03/2017	LOT 42 20A MCDONALD WAY FX 13.1.17 - 10.3.17	275.83
INV 9006985841	14/03/2017	GARDEN AT 1 CLARENDON ST 14.3.17 - 13.3.17	65.42
INV 9006985833	14/03/2017	VERGE AT 1 CLARENDON ST 14.1.17 - 13.3.17	115.06
INV 9006982405	14/03/2017	29 BARNETT WAY SERVICE CHARGE 18.1.17 - 11.3.17	213.44
INV 9006979679	14/03/2017	RESERVE AT 6-8 ROWELL CT 17.1.17 - 11.3.17	148.90
INV 9006978422	14/03/2017	11 HANSON ST 16.1.17 - 13.3.17	364.86
54610	30/03/2017	WATER CORPORATION	11,080.30
INV 9006975053	14/03/2017	TOILETS AT 49-55 CLARENDON ST 16.1.17 -13.3.17	106.96
INV 9006973947	14/03/2017	YOUTH CENTRE AT HARDMAN ST 16.1.17 - 13.3.17	559.36
INV 9006973904	14/03/2017	LIBRARY AT 30 LOCH ST 14.1.17 - 13.3.17	123.28
INV 9006973891	14/03/2017	36 LOCH ST INFANT HEALTH CLINIC 14.1.17 - 13.3.17	42.07
INV 9006973883	14/03/2017	11 JOHNSTON ST SWIMMING POOL 14.1.17 - 13.3.17	5,228.57
INV 9006973875	14/03/2017	30 LOCH ST DERBY 14.1.17 - 13.3.17	1,034.12
INV 9006973840	14/03/2017	24 LOCH ST DEV SERVICE 16.1.17 - 13.3.17	503.71
INV 9006973699	14/03/2017	3 LOCH ST WHARFINGER MUSEUM 16.1.17 - 13.3.17	42.07
INV 9006972290	14/03/2017	TOILETS AT JETTY RD 14.1.17 - 13.3.17	814.29
INV 9012616911	14/03/2017	14B BLOODWOOD CR 17.1.17 - 11.3.17	279.50
INV 9016571458	14/03/2017	8/5 ROWAN ST - STRATA LOT 8 - 14.1.17 - 13.3.17	235.64

INV 9017391459	14/03/2017	74/1 FALLON RD FITZROY CROSSING 13.1.17 - 10.3.17	250.44
INV 9017391467	14/03/2017	74/2 FALLON RD FITZROY CROSSING 13.1.17 - 10.3.17	277.52
INV 9017391475	14/03/2017	74/3 FALLON RD FITZROY CROSSING 13.1.17 - 10.3.17	322.14
INV 9017886750	14/03/2017	AMENITIES AT JETTY RD LOT 325 14.1.17 - 13.3.17	15.79
INV 9020549317	14/03/2017	LOT 1294, 19 WOOLLYBUTT CNR 17.1.17 - 11.3.17	272.12
INV 9021175329	14/03/2017	6/20 CLARENDON ST 14.1.17 - 13.3.17	265.78
INV 9021175396	14/03/2017	5/20 CLARENDON ST 14.1.17 - 13.3.17	257.85
INV 9021175409	14/03/2017	1/20 CLARENDON ST 14.1.17 - 13.3.17	222.96
INV 9021175425	14/03/2017	4/20 CLARENDON ST 14.1.17 - 13.3.17	226.13
54611	30/03/2017	WATER CORPORATION	6,901.15
INV 9006983547	20/03/2017	L3033 REC CENTRE ASHELY ST 19.1.17 - 17.3.17	1,190.91
INV 9006981517	20/03/2017	6 TOWER PL DERBY 21.1.17 - 17.3.17	260.60
INV 9006978123	20/03/2017	CEMETERY AT 644 WODEHOUSE ST 20.1.17 - 17.3.17	400.24
INV 9006974376	20/03/2017	TOWN OVAL AT 153 LOCH ST 20.1.17 - 17.3.17	141.68
INV 9006981445	20/03/2017	7 TOWER PL 21.1.17 - 17.3.17	368.94
INV 9006974368	20/03/2017	TOILETS AT TOWN OVAL 153 LOCH ST 20.1.17 - 17.3.17	206.75
INV 9018685299	20/03/2017	RESERVE AT L8000, CORKWOOD CT 20.1.17 - 17.3.17	179.75
INV 9016645795	20/03/2017	RESERVE AT L33, 8 COOLIBAH WAY 20.1.17 - 17.3.17	334.23
INV 9011212376	20/03/2017	RESERVE AT L698 STEEL ST 19.1.17 - 17.3.17	60.91
INV 9021175417	14/03/2017	3/20 CLARENDON ST 14.1.17 - 13.3.17	213.44
INV 9021175433	14/03/2017	2/20 CLARENDON ST 14.1.17 - 13.3.17	222.96
INV 9006981541	20/03/2017	L1143, 1 WODEHOUSE ST 21.1.17 - 17.3.17	297.14
INV 9006980581	20/03/2017	40-42 ASHLEY ST DAY CARE CENTRE 19.1.17 - 17.3.17,	974.96
INV 9006973736	14/03/2017	MIFC AT 12 ELDER ST 14.1.17 - 11.3.17	483.71
INV 9006973744	14/03/2017	RESTAURANT AT JETTY RD L325, 14.1.17 - 13.3.17	786.78
INV 9010195412	20/03/2017	RESERVE AT L556, 28 ASHELY ST 19.1.17 - 17.3.17	84.30
INV 9009945968	20/03/2017	L1171, 13A HOLMAN ST 21.1.17 - 17.3.17	297.28
INV 9009945976	20/03/2017	L1171, 13B HOLMAN ST 21.1.17 - 17.3.17	244.08
INV 9006984048	20/03/2017	DEPOT AT 7 MILLARD ST 19.1.17 - 17.3.17	152.49
	TOTAL		24,044.91

TRUST PAYMENTS

	Date	Invoice Description	
6452	23/03/2017	DIANE CHUNGALL	249.38
INV TDIC.23	15/03/2017	FXDS 02/02/2017	249.38
6453	23/03/2017	SHIRE OF DERBY/WEST KIMBERLEY	130.62
INV TMARA.23	15/03/2017	FXDS 02/02/2017	5.00
INV TNND.23	15/03/2017	FXDS 13/02/2017, FXDS 17/02/2017, FXDS 20/10/2017	8.75
INV TRAIR.23	15/03/2017	FXDS 22/02/2017, FXDS 28/02/2017	7.50
INV TSNE.7	15/03/2017	FXDS 24/02/2017	15.00
INV TDIC.23	15/03/2017	FXDS 02/02/2017	35.62
INV TFRL.23	15/03/2017	FXDS 10/01/2017	35.00
INV TWDJ.23	21/03/2017	FXDS 29/08/2016	23.75
6454	23/03/2017	CRAIG SNELL	45.00
INV TSNE.7	15/03/2017	FXDS 24/02/2017	45.00
6455	30/03/2017	CONSTRUCTION TRAINING FUND	64.38
INV TBCI.20	30/03/2017	App # BPU3928 ARCHER BUILDERS PTY LTD	64.38
6456	30/03/2017	BUILDING COMMISSION	401.55
INV TBRB.30	30/03/2017	App # BPU	401.55
6457	30/03/2017	SHIRE OF DERBY/WEST KIMBERLEY	38.25
INV TBCI.20	30/03/2017	App # BPU3928 ARCHER BUILDERS PTY LTD	8.25
INV TBRB.30	30/03/2017	App # BPU3926 NORTHWEST TRIM & SHADE	30.00
	TOTAL		929.20



Shire of Derby/West Kimberley

ITEM 10.2.2

ATTACHMENT 5

STATEMENT OF FINANCIAL ACTIVITY

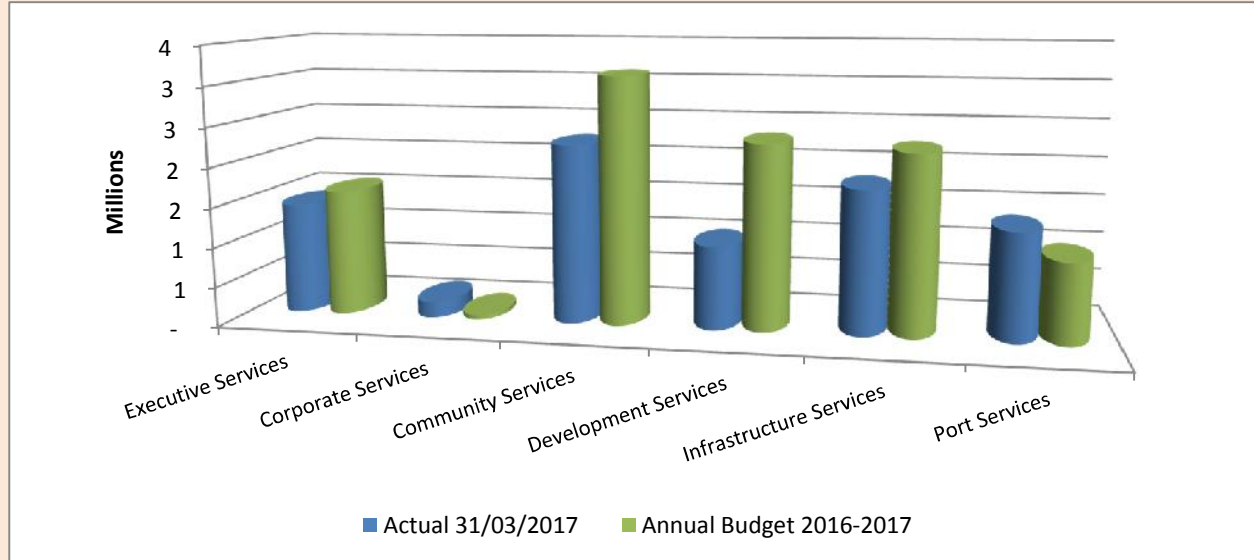
MARCH 2017

Shire of Derby West Kimberley

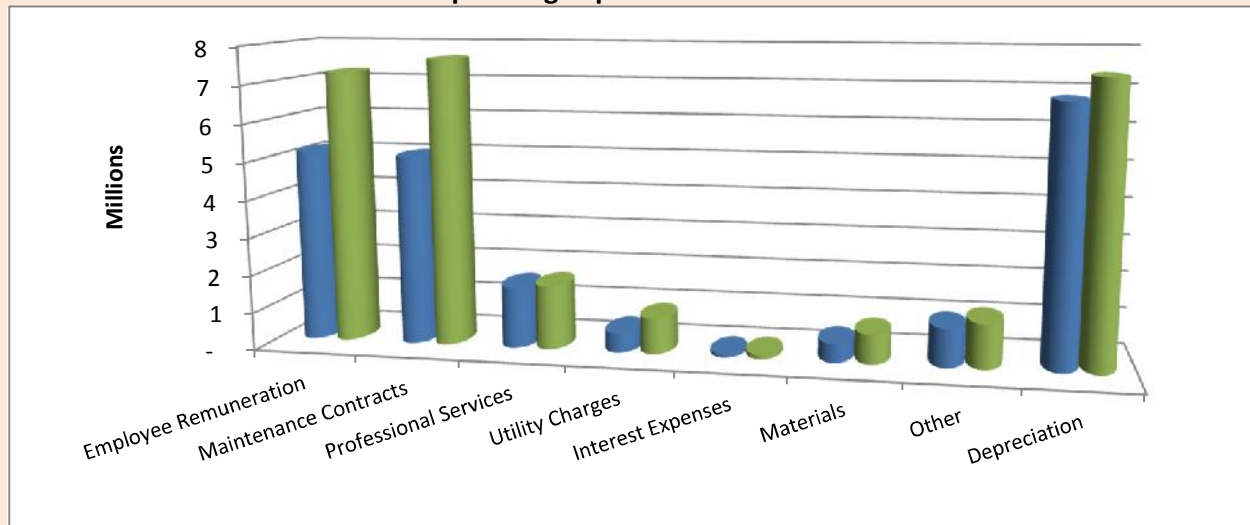
Monthly Financial Statements

31 March 2017

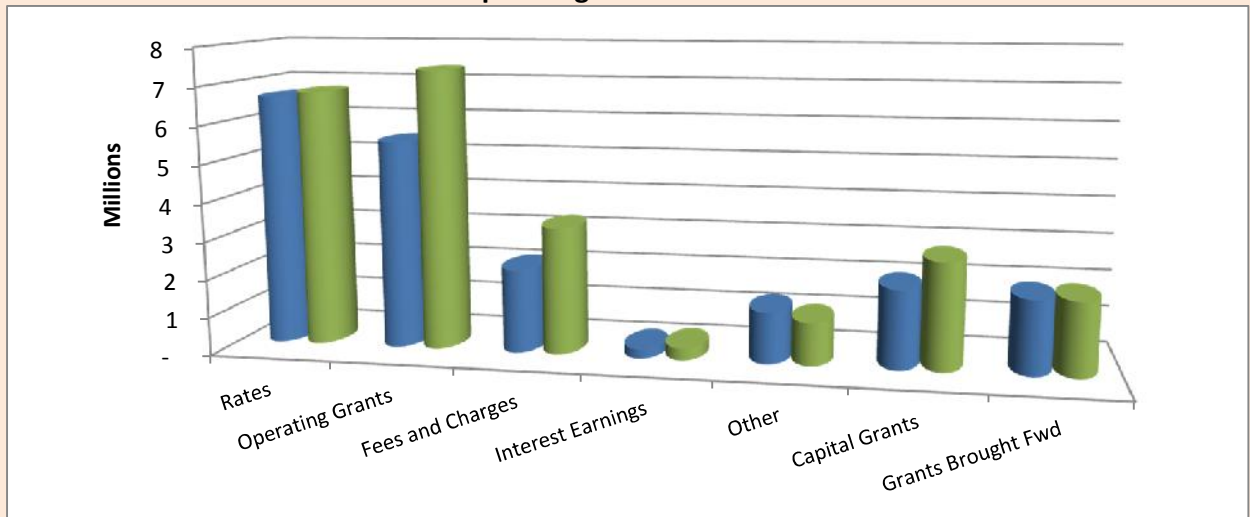
General Purpose Income Used Against Budget Allocation (Rates, FAGS Grant and Investments)



Operating Expenditure



Operating Income



Shire of Derby West Kimberley

Monthly Financial Statements

31 March 2017

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Shire of Derby West Kimberley

Monthly Financial Statement by Statutory Program

Particulars	Year to Date 31/03/2017	Budget Estimate 31/03/2017	Budget 2016-2017	75% of year gone % spent or raised	Variance on estimate <> \$30,000
	\$	\$	\$		
Revenue					
General Purpose Funding	10,150,117	10,229,990	11,393,800	89%	79,900
Governance	383,113	463,945	720,300	53%	80,800
Law, Order, Public Safety	47,947	29,295	39,100	123%	-
Health	437,442	418,392	550,200	80%	-
Education and Welfare	491,073	312,354	416,500	118%	(178,700)
Housing	28,408	29,835	39,800	71%	-
Community Amenities	1,704,318	1,768,645	1,923,500	89%	64,300
Recreation and Culture	461,154	349,443	526,100	88%	(111,700)
Transport	4,106,728	4,422,773	5,745,100	71%	316,000
Economic Services	195,900	214,389	285,900	69%	-
Other Property and Services	20,401	71,811	95,800	21%	51,400
	18,026,600	18,310,872	21,736,100	83%	284,300
Expenses					
General Purpose Funding	(496,701)	(306,798)	(329,100)	151%	189,900
Governance	(1,389,216)	(1,490,378)	(2,010,100)	69%	(101,200)
Law, Order, Public Safety	(269,256)	(313,722)	(418,600)	64%	(44,500)
Health	(551,193)	(688,230)	(917,900)	60%	(137,000)
Education and Welfare	(531,898)	(552,078)	(733,400)	73%	-
Housing	(208,511)	(240,904)	(319,800)	65%	(32,400)
Community Amenities	(2,367,450)	(2,801,320)	(3,762,100)	63%	(433,900)
Recreation and Culture	(3,133,700)	(3,560,636)	(4,657,100)	67%	(426,900)
Transport	(9,961,934)	(9,092,330)	(11,564,400)	86%	869,600
Economic Services	(759,293)	(894,142)	(1,187,600)	64%	(134,800)
Other Property and Services	(923,069)	(622,639)	(809,900)	114%	300,400
	(20,592,222)	(20,563,177)	(26,710,000)	77%	-
Net Result	(2,565,622)	(2,252,305)	(4,973,900)	52%	313,300
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Revenue					
(Profit)/Loss on Asset Disposals	5,011	0	0	-	-
Depreciation on Assets	6,800,265	5,539,842	7,386,600	92%	(1,260,400)
Capital Expenditure and Revenue					
Purchase Property, Plant and Equipment	(1,075,760)	(1,132,779)	(1,209,300)	-5%	(57,000)
Purchase Infrastructure	(2,406,997)	(2,879,995)	(12,099,600)	-16%	(473,000)
Proceeds from Disposal of Assets	3,000	62,000	212,000	-95%	59,000
Repayment of Debentures	(97,565)	(110,763)	(147,700)	-12%	-
Proceeds from New Debentures	-	-	7,000,000	-	-
(Increase)/ Decrease in Restricted Grant Funds	(611,873)	(807,294)	1,410,700	-24%	(195,400)
Transfers to Reserves (Restricted Assets)	(44,734)	(34,767)	(196,400)	29%	-
Transfers from Reserves (Restricted Assets)	200,000	602,154	1,230,600	-67%	402,200
Add Estimated Surplus/(Deficit) July 1 B/Fwd	(1,311,000)		1,188,600	-	1,311,000
Less Estimated Surplus/(Deficit) June 30 C/Fwd	1,598,284	2,448,323	(240,000)		
	(2,703,559)	(3,462,230)	41,600	-22%	(758,700)

Shire of Derby West Kimberley

Monthly Financial Statements Net Current Assets

	Actual Brought Forward	Balance at 31/03/2017	Budget 2016-2017
Current Assets			
Cash - Unrestricted	2,075,236	215,868	460,000
Cash - Restricted (Reserves)	2,828,759	2,878,507	1,938,800
Cash - Restricted (Grants and Contributions)	1,948,700	2,691,813	695,900
Rates Outstanding	1,391,609	1,733,828	1,250,000
Sundry Debtors	1,627,091	539,252	1,700,000
GST Receivable	345,407	196,656	-
Trust Fund Receivable	37,972	66,436	-
Accrued Income	25,124	37,463	-
Prepayments	-	-	-
Inventories	103,305	136,868	90,000
	10,383,204	8,496,691	6,134,700
Less Current Liabilities			
Sundry Creditors	(2,541,974)	(306,524)	(2,450,000)
Income Received in Advance	(1,167,886)	(1,128,385)	-
Accrued Expenses	(16,756)	(16,756)	-
ATO Liabilities	(61,068)	(115,287)	-
Long Term Borrowings	(133,267)	(35,701)	(147,700)
Provisions for Leave	(975,745)	(975,745)	(1,050,000)
	(4,896,697)	(2,578,399)	(3,647,700)
Unadjusted Net Current Assets	5,486,507	5,918,292	2,487,000
Less: Cash Reserves - Restricted	(2,828,759)	(2,878,507)	(1,938,800)
Less: Cash Grants - Restricted	(1,948,700)	(2,691,813)	(695,900)
	(4,777,459)	(5,570,320)	(2,634,700)
Add: Current Loan Liability - Principal Repayment	133,267	35,701	147,700
	133,267	35,701	147,700
Net Current Asset Position	842,315	383,673	0

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

Total All Divisions	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	(6,637,844)	(6,761,300)	(6,768,800)	98%	123,500
Fees and Charges	(2,024,142)	(2,523,502)	(2,930,100)	69%	499,400
Lease and Rental	(185,572)	(313,470)	(418,000)	44%	127,900
Contributions and Reimbursements	(626,178)	(772,744)	(987,200)	63%	146,600
Other Revenue	(1,357,357)	(1,043,026)	(1,124,100)	121%	(314,300)
Interest Earnings	(243,202)	(233,946)	(312,000)	78%	-
Grants	(4,873,539)	(4,686,174)	(6,385,600)	76%	(187,400)
Grants Brought Forward from Previous Years	(833,700)	(833,700)	(833,700)	100%	-
Less Operating Grants to be Carried Forward	1,093,387	1,287,663	419,600	261%	(194,300)
Total Unrestricted Revenue	(15,688,147)	(15,880,199)	(19,339,900)	81%	192,100
Direct Expenses					
Employee Costs					
Remuneration	4,351,736	4,385,421	5,847,500	74%	(33,700)
Other	340,159	494,739	660,000	52%	(154,600)
Goods					
Food and Refreshments	30,338	49,248	65,800	46%	-
Stationery and Cleaning Products	12,856	24,021	32,100	40%	-
Minor Assets and Equipment	52,441	98,658	131,600	40%	(46,200)
Hardware and General Materials	411,756	411,273	549,000	75%	-
Services					
General	4,874,492	5,763,996	7,312,500	67%	(889,500)
Cleaning	171,545	212,643	283,600	60%	(41,100)
Mechanical	3,781	29,466	39,400	10%	-
Technical	183,983	78,066	104,400	176%	105,900
Professional	372,826	406,812	538,500	69%	(34,000)
Memberships and Subscriptions	90,858	90,176	173,600	52%	-
Hire and Lease	97,733	76,095	101,500	96%	-
Insurance	902,126	674,595	788,800	114%	227,500
Power and Water	520,608	715,230	954,100	55%	(194,600)
Other					
Interest	88,467	91,413	121,900	73%	-
Other	904,437	706,712	893,200	101%	197,700
Write-offs, Concessions and Contributions	126,423	223,992	298,700	42%	(97,600)
Total Direct Expenditure	13,536,565	14,532,556	18,896,200	72%	(996,000)
Indirect Expenses					
Works Crew Wages	443,732	566,667	749,700	59%	(122,900)
Works Crew Overhead	841,080	988,218	1,304,000	65%	(147,100)
Works Crew Plant	233,411	275,805	358,500	65%	(42,400)
Materials Allocated from Stock	88,676	83,331	111,200	80%	-
Executive Services ABC Allocation	369,000	415,107	553,500	67%	(46,100)
Corporate Services ABC Allocation	1,437,606	1,571,030	2,156,200	67%	(133,400)
Housing Allocation	281,867	317,070	422,800	67%	(35,200)
Project and Tech. Services ABC Allocation	55,952	64,719	86,300	65%	-
Depreciation and Nett Book Disposal	6,805,276	5,539,842	7,386,600	92%	1,265,400
Total Indirect Expenditure	10,556,601	9,821,789	13,128,800	80%	734,800
Less Allocations Outward	(3,507,602)	(3,955,068)	(5,273,400)	67%	447,500
General Funding Required/(Provided) for Operations	4,897,418	4,519,078	7,411,700	66%	378,300
Asset Renewal and Financing					
Goods and Services	3,239,161	3,757,592	12,916,600	25%	(518,400)
Works Crew Wages	33,552	-	-	-	33,600
Works Crew Overhead	43,618	-	-	-	43,600
Works Crew Plant	21,405	-	-	-	-
Project and Tech. Services ABC Allocation	145,022	255,182	392,300	37%	(110,200)
Transfer to Reserves	44,734	34,767	196,400	23%	-
Principal on Loan Debt	97,565	110,763	147,700	66%	-
Total Assets and Financing	3,625,057	4,158,304	13,653,000	27%	(533,200)
Capital Funding					
Grants and Contributions	(2,078,473)	(2,021,710)	(2,810,300)	74%	(56,800)
Grants brought forward from previous years	(1,115,000)	(1,115,000)	(1,115,000)	100%	-
Less Grants to be Carried Forward	1,467,186	1,468,332	118,400	1239%	-
New Loans	-	-	(7,000,000)	-	-
Sale of Assets	(3,000)	(62,000)	(212,000)	1%	59,000
Transfer from Reserves	(200,000)	(602,154)	(1,230,600)	16%	402,200
Total Capital Funding	(1,929,287)	(2,332,532)	(12,249,500)	16%	403,200
General Funding Required/(Provided)	1,695,770	1,825,772	1,403,500	93%	(130,000)
Write Back Depreciation and Nett Book Disposal	(6,805,276)	(5,539,842)	(7,386,600)	92%	(1,265,400)
Deficit/(Surplus) Carried/Brought Forward*	(1,311,000)	(1,313,700)	(1,188,600)	100%	-
General Funding Required/Provided (Deficit/Surplus)	(1,523,088)	(508,693)	240,000		(1,014,400)

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

Total All Divisions	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Revenue					
Core Program Income	(12,763,677)	(13,039,080)	(14,689,800)	87%	275,400
Strategic Program Income	(1,280,066)	(1,914,273)	(2,544,800)	50%	634,200
Project Income	(1,732,783)	(1,183,412)	(1,627,900)	106%	(549,400)
Contributions	-	(24,219)	(32,300)	-	-
Buildings Income	(156,321)	(173,178)	(231,000)	68%	-
Profit on Sale of Assets	(6,364)	-	-	-	-
Nett Unspent Grants	259,687	453,963	(414,100)	-63%	(194,300)
Total Recurrent Revenue	(15,679,524)	(15,880,199)	(19,539,900)	80%	200,700
Expenditure					
Core Service Provision	8,371,192	8,776,746	11,652,900	72%	(405,600)
Strategic Service Provision	2,209,210	2,257,496	3,019,000	73%	(48,300)
Training and Development	112,441	102,411	136,700	82%	-
Strategic Planning	49,574	116,244	155,000	32%	(66,700)
Buildings	946,155	1,259,444	1,658,500	57%	(313,300)
Plant and Vehicles	487,066	476,280	635,600	77%	-
Operational Projects	887,512	1,153,271	1,528,500	58%	(265,800)
Development Projects	1,869,757	1,788,093	1,865,200	100%	81,700
Transport Infrastructure	1,239,684	1,714,276	2,207,900	56%	(474,600)
Other Infrastructure	1,100,169	1,334,142	1,779,100	62%	(234,000)
Depreciation	6,800,265	5,539,842	7,386,600	92%	1,260,400
Loss on Sale of Assets	11,375	-	-	-	-
Total Direct Expenditure	24,084,400	24,518,245	32,025,000	75%	(433,800)
Less Allocations Outward	(3,507,602)	(3,955,068)	(5,273,400)	67%	447,500
General Purpose Funding required/(provided)	4,897,275	4,682,978	7,211,700	68%	214,300
Capital Projects					
Buildings - New	336,854	341,394	375,200	90%	-
Buildings - Renewal	722,394	677,394	682,100	106%	45,000
Plant and Machinery	-	89,991	120,000	-	(90,000)
Vehicles	-	-	-	-	-
Furniture and Equipment	16,513	24,000	32,000	52%	-
Infrastructure - New	103,485	33,750	1,381,000	7%	69,700
Infrastructure - Renewal	2,248,532	2,710,795	10,538,000	21%	(462,300)
Infrastructure - Other	54,980	135,450	180,600	30%	(80,500)
Total Direct Expenditure	3,482,757	4,012,774	13,308,900	26%	(530,000)
Financing Costs					
Transfer to Reserves	44,734	34,767	46,400	96%	-
Principal on Loan Debt	97,565	110,763	147,700	66%	-
Total Financing Costs	142,300	145,530	194,100	73%	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	(2,078,473)	(2,021,710)	(2,610,300)	80%	(56,800)
Nett Unspent Capital Grants	352,186	353,332	(996,600)	-35%	-
New Loans	-	-	(7,000,000)	-	-
Sale of Assets	(3,000)	(62,000)	(62,000)	5%	59,000
Transfer from Reserves	(200,000)	(602,154)	(1,230,600)	16%	402,200
Depreciation charges to Operating	(6,800,265)	(5,539,842)	(7,386,600)	92%	(1,260,400)
Deficit/Surplus Brought Forward	(1,311,000)	(1,313,700)	(1,188,600)	110%	-
Total Capital Funding	(10,040,551)	(9,186,074)	(20,474,700)	49%	(854,500)
General Funding required/(provided) for/(from) Capital	(6,415,495)	(5,027,770)	(6,971,700)	92%	(1,387,700)
Write Back Nett Book Disposal	(5,011)	-	-	-	-
Funding Required/Provided (Deficit/Surplus)	(1,523,231)	(344,793)	240,000		(1,178,400)

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

General Purpose Income	General Purpose Income				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	(6,638,394)	(6,761,300)	(6,768,800)	98%	122,900
Fees and Charges	(16,610)	(9,747)	(13,000)	128%	-
Lease and Rental	-	-	-	-	-
Contributions and Reimbursements	(32,714)	(5,994)	(8,000)	409%	-
Other Revenue	-	-	-	-	-
Interest Earnings	(243,202)	(226,449)	(302,000)	81%	-
Grants	(3,219,197)	(3,226,500)	(4,302,000)	75%	-
Grants Brought Forward from Previous Years	-	-	-	-	-
Less Operating Grants to be Carried Forward	-	-	-	-	-
Total Unrestricted Revenue	(10,150,117)	(10,229,990)	(11,393,800)	89%	79,900
Direct Expenses					
Employee Costs					
Remuneration	-	-	-	-	-
Other	-	-	-	-	-
Goods					
Food and Refreshments	-	-	-	-	-
Stationery and Cleaning Products	-	-	-	-	-
Minor Assets and Equipment	-	-	-	-	-
Hardware and General Materials	-	-	-	-	-
Services					
General	9,992	7,497	10,000	100%	-
Cleaning	-	-	-	-	-
Mechanical	-	-	-	-	-
Technical	2,005	3,744	5,000	40%	-
Professional	35,358	369	500	7072%	35,000
Memberships and Subscriptions	-	-	-	-	-
Hire and Lease	-	-	-	-	-
Insurance	-	-	-	-	-
Power and Water	-	-	-	-	-
Other					
Interest	-	-	-	-	-
Other	400,412	240,144	240,200	167%	160,300
Write-offs, Concessions and Contributions	-	-	-	-	-
Total Direct Expenditure	447,767	251,754	255,700	175%	196,000
Indirect Expenses					
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	-	-	-	-	-
Works Crew Plant	-	-	-	-	-
Materials Allocated from Stock	-	-	-	-	-
Executive Services ABC Allocation	-	-	-	-	-
Corporate Services ABC Allocation	48,933	55,044	73,400	67%	-
Housing Allocation	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Depreciation and Nett Book Disposal	-	-	-	-	-
Total Indirect Expenditure	48,933	55,044	73,400	67%	-
Less Allocations Outward	-	-	-	-	-
General Funding Required/(Provided) for Operations	(9,653,416)	(9,923,192)	(11,064,700)	87%	269,800
Asset Renewal and Financing					
Goods and Services	-	-	-	-	-
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	-	-	-	-	-
Works Crew Plant	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Transfer to Reserves	44,734	34,767	46,400	96%	-
Principal on Loan Debt	-	-	-	-	-
Total Assets and Financing	44,734	34,767	46,400	96%	-
Capital Funding					
Grants and Contributions	-	-	-	-	-
Grants brought forward from previous years	-	-	-	-	-
Less Grants to be Carried Forward	-	-	-	-	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Total Capital Funding	-	-	-	-	-
General Funding Required/(Provided) for Capital	44,734	34,767	46,400	129%	-
Write Back Depreciation and Nett Book Disposal	-	-	-	-	-
Deficit/(Surplus) Carried/Brought Forward*	-	-	868,200	-	-
Total General Purpose Funding Required/(Provided)	(9,608,682)	(9,888,425)	(10,150,100)	97%	279,700

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

General Purpose Funding	Total General Purpose Income				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Revenue					
Core Program Income	(10,150,117)	(10,229,990)	(11,393,800)	89%	79,900
Strategic Program Income	-	-	-	-	-
Project Income	-	-	-	-	-
Contributions	-	-	-	-	-
Buildings Income	-	-	-	-	-
Profit on Sale of Assets	-	-	-	-	-
Nett Unspent Grants	-	-	-	-	-
Total Recurrent Revenue	(10,150,117)	(10,229,990)	(11,393,800)	89%	79,900
Expenditure					
Core Service Provision	496,701	306,798	329,100	151%	189,900
Strategic Service Provision	-	-	-	-	-
Training and Development	-	-	-	-	-
Strategic Planning	-	-	-	-	-
Buildings	-	-	-	-	-
Plant and Vehicles	-	-	-	-	-
Operational Projects	-	-	-	-	-
Development Projects	-	-	-	-	-
Transport Infrastructure	-	-	-	-	-
Other Infrastructure	-	-	-	-	-
Depreciation	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-
Total Direct Expenditure	496,701	306,798	329,100	151%	189,900
Less Allocations Outward	-	-	-	-	-
General Purpose Funding required/(provided)	-9,653,416	-9,923,192	-11,064,700	87%	269,800
Capital Projects					
Buildings - New	-	-	-	-	-
Buildings - Renewal	-	-	-	-	-
Plant and Machinery	-	-	-	-	-
Vehicles	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-
Infrastructure - New	-	-	-	-	-
Infrastructure - Renewal	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-
Total Direct Expenditure	-	-	-	-	-
Financing Costs					
Transfer to Reserves	44,734	34,767	46,400	96%	-
Principal on Loan Debt	-	-	-	-	-
Total Financing Costs	44,734	34,767	46,400	96%	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	-	-	-	-	-
Nett Unspent Capital Grants	-	-	-	-	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Depreciation charges to Operating	-	-	-	-	-
Deficit/Surplus Brought Forward	-	-	868,200	-	-
Total Capital Funding	-	-	868,200	-	-
General Funding required/(provided) for/(from) Capital	44,734	34,767	914,600	5%	-
Write Back Nett Book Disposal	-	-	-	-	-
Total General Purpose Funding Required/(Provided)	(9,608,682)	(9,888,425)	(10,150,100)	95%	279,700

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

Executive Services	Total Executive Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	-	-	-	-	-
Fees and Charges	(15,229)	(22,491)	(30,000)	51%	-
Lease and Rental	(91)	(72)	(100)	91%	-
Contributions and Reimbursements	(276,048)	(323,032)	(357,400)	77%	47,000
Other Revenue	(165,839)	(155,322)	(207,100)	80%	-
Interest Earnings	-	(7,497)	(10,000)	-	-
Grants	-	(4,572)	(151,100)	-	-
Grants Brought Forward from Previous Years	(271,000)	(271,000)	(271,000)	100%	-
Less Operating Grants to be Carried Forward	241,963	252,296	87,900	275%	-
Total Unrestricted Revenue	(486,245)	(531,690)	(938,800)	52%	45,400
Direct Expenses					
Employee Costs					
Remuneration	695,091	717,570	956,800	73%	-
Other	55,462	80,568	107,500	52%	-
Goods					
Food and Refreshments	16,254	20,889	27,900	58%	-
Stationery and Cleaning Products	1,647	891	1,200	137%	-
Minor Assets and Equipment	2,948	12,744	17,000	17%	-
Hardware and General Materials	30,124	51,705	69,000	44%	-
Services					
General	301,588	312,768	577,100	52%	-
Cleaning	13,486	9,900	13,200	102%	-
Mechanical	-	1,494	2,000	-	-
Technical	97,244	13,779	18,400	529%	(83,500)
Professional	187,625	213,294	280,400	67%	-
Memberships and Subscriptions	42,858	50,891	121,200	35%	-
Hire and Lease	40,631	36,441	48,600	84%	-
Insurance	100,612	102,985	106,500	94%	-
Power and Water	36,195	42,579	56,800	64%	-
Other					
Interest	9,700	14,625	19,500	50%	-
Other	380,279	382,347	550,100	69%	-
Write-offs, Concessions and Contributions	15,836	41,247	55,000	29%	-
Total Direct Expenditure	2,027,580	2,106,717	3,028,200	67%	(79,100)
Indirect Expenses					
Works Crew Wages	211	-	-	-	-
Works Crew Overhead	275	-	-	-	-
Works Crew Plant	13	-	-	-	-
Materials Allocated from Stock	2,569	4,500	6,000	43%	-
Executive Services ABC Allocation	226,000	254,241	339,000	67%	-
Corporate Services ABC Allocation	160,133	180,135	240,200	67%	-
Housing Allocation	85,667	96,372	128,500	67%	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Depreciation and Nett Book Disposal	107,384	94,572	126,100	85%	-
Total Indirect Expenditure	582,252	629,820	839,800	69%	(47,600)
Less Allocations Outward	(672,850)	(872,637)	(1,163,500)	58%	199,800
General Purpose Funding Required/(Provided)	1,450,738	1,332,210	1,765,700	82%	118,500
Asset Renewal and Financing					
Goods and Services	55,613	24,000	32,000	174%	31,600
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	-	-	-	-	-
Works Crew Plant	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	9,373	14,247	19,000	49%	-
Total Financing Costs	64,985	38,247	51,000	127%	-
Capital Funding					
Grants and Contributions	-	-	-	-	-
Grants brought forward from previous years	-	-	-	-	-
Less Grants to be Carried Forward	-	-	-	-	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	(23,994)	(32,000)	-	-
Total Funding	-	(23,994)	(32,000)	-	-
General Funding Required/(Provided) for Capital	64,985	14,253	19,000	456%	50,700
Write Back Depreciation and Nett Book Disposal	(107,384)	(94,572)	(126,100)	85%	-
Deficit/(Surplus) Carried/Brought Forward*	-	-	(63,800)	-	-
Total General Purpose Funding Required/(Provided)	1,408,339	1,251,891	1,594,800	112%	156,400

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

Executive Services	Total Executive Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Recurrent Revenue					
Core Program Income	(15,455)	(22,185)	(29,600)	52%	-
Strategic Program Income	(177,749)	(191,385)	(255,200)	70%	-
Project Income	(264,004)	(299,416)	(470,900)	56%	35,400
Contributions	-	-	-	-	-
Buildings Income	-	-	-	-	-
Profit on Sale of Assets	-	-	-	-	-
Nett Unspent Grants	(29,037)	(18,704)	(183,100)	16%	-
Total Recurrent Revenue	(486,245)	(531,690)	(938,800)	52%	45,400
Expenditure					
Core Service Provision	1,184,907	1,050,131	1,423,700	83%	134,800
Strategic Service Provision	361,493	426,205	550,000	66%	(64,700)
Training and Development	47,798	45,495	60,700	79%	-
Strategic Planning	49,574	116,244	155,000	32%	(66,700)
Buildings	93,554	139,717	181,500	52%	(46,200)
Plant and Vehicles	6,113	11,601	15,500	39%	-
Operational Projects	759,008	1,016,472	1,355,500	56%	(257,500)
Development Projects	-	-	-	-	-
Transport Infrastructure	-	-	-	-	-
Other Infrastructure	-	-	-	-	-
Depreciation	107,384	94,572	126,100	85%	-
Loss on Sale of Assets	-	-	-	-	-
Total Direct Expenditure	2,609,832	2,900,437	3,868,000	67%	(290,600)
Less Allocations Outward	(672,850)	(872,637)	(1,163,500)	58%	199,800
General Purpose Funding required/(provided)	1,450,738	1,496,110	1,765,700	82%	(45,400)
Capital Projects					
Buildings - New	39,100	-	-	-	39,100
Buildings - Renewal	-	-	-	-	-
Plant and Machinery	-	-	-	-	-
Vehicles	-	-	-	-	-
Furniture and Equipment	16,513	24,000	32,000	52%	-
Infrastructure - New	-	-	-	-	-
Infrastructure - Renewal	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-
Total Direct Expenditure	55,613	24,000	32,000	174%	31,600
Financing Costs					
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	9,373	14,247	19,000	49%	-
Total Financing Costs	9,373	14,247	19,000	49%	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	-	-	-	-	-
Nett Unspent Capital Grants	-	-	-	-	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	(23,994)	(32,000)	-	-
Depreciation charges to Operating	(107,384)	(94,572)	(126,100)	85%	-
Deficit/Surplus Brought Forward	-	-	(63,800)	-	-
Total Capital Funding	(107,384)	(118,566)	(221,900)	48%	-
General Funding required/(provided) for/(from) Capital	(42,399)	(80,319)	(170,900)	25%	37,900
Write Back Nett Book Disposal	-	-	-	-	-
Total General Purpose Funding Required/(Provided)	1,408,339	1,415,791	1,594,800	88%	-

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

Corporate Services	Total Corporate Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	550	-	-	-	-
Fees and Charges	(4,423)	(3,213)	(4,300)	103%	-
Lease and Rental	(75,112)	(86,904)	(115,900)	65%	-
Contributions and Reimbursements	(102,315)	(138,285)	(214,400)	48%	36,000
Other Revenue	(3,225)	(2,610)	(3,500)	92%	-
Interest Earnings	-	-	-	-	-
Grants	-	-	-	-	-
Grants Brought Forward from Previous Years	-	-	-	-	-
Less Operating Grants to be Carried Forward	-	-	-	-	-
Total Unrestricted Revenue	(184,525)	(231,012)	(338,100)	55%	46,500
Direct Expenses					
Employee Costs					
Remuneration	841,021	875,466	1,167,300	72%	(34,400)
Other	69,932	91,854	122,500	57%	-
Goods					
Food and Refreshments	1,032	1,125	1,500	69%	-
Stationery and Cleaning Products	7,932	15,966	21,300	37%	-
Minor Assets and Equipment	10,782	41,238	55,000	20%	(30,500)
Hardware and General Materials	10,993	18,315	24,500	45%	-
Services					
General	157,787	288,243	384,500	41%	(130,500)
Cleaning	19,582	25,947	34,600	57%	-
Mechanical	-	1,188	1,600	-	-
Technical	13,487	16,632	22,200	61%	-
Professional	39,668	83,385	111,200	36%	(43,700)
Memberships and Subscriptions	29,164	20,025	26,700	109%	-
Hire and Lease	(605)	-	-	-	-
Insurance	97,898	77,716	101,900	96%	-
Power and Water	72,760	81,423	108,700	67%	-
Other					
Interest	37,743	57,825	77,100	49%	-
Other	11,036	17,442	23,300	47%	-
Write-offs, Concessions and Contributions	-	-	-	-	-
Total Direct Expenditure	1,420,213	1,713,790	2,283,900	62%	(293,600)
Indirect Expenses					
Works Crew Wages	471	297	400	118%	-
Works Crew Overhead	612	522	700	87%	-
Works Crew Plant	54	72	100	54%	-
Materials Allocated from Stock	2,638	3,744	5,000	53%	-
Executive Services ABC Allocation	37,667	42,372	56,500	67%	-
Corporate Services ABC Allocation	121,733	136,944	182,600	67%	-
Housing Allocation	56,200	63,225	84,300	67%	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Depreciation and Nett Book Disposal	233,429	207,216	276,300	84%	-
Total Indirect Expenditure	452,805	454,392	605,900	75%	-
Less Allocations Outward	(1,415,483)	(1,476,759)	(1,969,000)	72%	61,300
General Purpose Funding Required/(Provided)	273,010	460,411	582,700	47%	(187,400)
Asset Renewal and Financing					
Goods and Services	80,345	101,394	135,200	59%	-
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	-	-	-	-	-
Works Crew Plant	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Transfer to Reserves	-	-	150,000	-	-
Principal on Loan Debt	33,271	48,375	64,500	52%	-
Total Financing Costs	113,617	149,769	349,700	32%	(36,200)
Capital Funding					
Grants and Contributions	-	-	-	-	-
Grants brought forward from previous years	(8,900)	(8,900)	(8,900)	100%	-
Less Grants to be Carried Forward	54,855	56,000	-	-	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	(150,000)	-	-
Transfer from Reserves	-	-	(127,300)	-	-
Total Funding	45,955	47,100	(286,200)	-16%	-
General Funding Required/(Provided) for Capital	159,571	196,869	63,500	81%	(37,300)
Write Back Depreciation and Nett Book Disposal	(233,429)	(207,216)	(276,300)	84%	-
Deficit/(Surplus) Carried/Brought Forward*	-	-	(312,400)	-	-
Total General Purpose Funding Required/(Provided)	199,152	450,064	57,500	44%	(250,900)

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

Corporate Services	Total Corporate Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Revenue					
Core Program Income	(24,674)	(50,382)	(52,200)	47%	-
Strategic Program Income	(46,246)	(90,000)	(120,000)	39%	43,800
Project Income	(8,879)	-	(45,000)	20%	-
Contributions	-	-	-	-	-
Buildings Income	(89,739)	(90,630)	(120,900)	74%	-
Profit on Sale of Assets	-	-	-	-	-
Nett Unspent Grants	-	-	-	-	-
Total Recurrent Revenue	(169,538)	(231,012)	(338,100)	50%	61,500
Expenditure					
Core Service Provision	1,214,630	1,363,752	1,818,500	67%	(149,100)
Strategic Service Provision	34,784	39,582	52,800	66%	-
Training and Development	15,117	2,241	3,000	504%	-
Strategic Planning	-	-	-	-	-
Buildings	354,951	545,536	726,000	49%	(190,600)
Plant and Vehicles	5,119	9,855	13,200	39%	-
Operational Projects	-	-	-	-	-
Development Projects	-	-	-	-	-
Transport Infrastructure	-	-	-	-	-
Other Infrastructure	-	-	-	-	-
Depreciation	233,429	207,216	276,300	84%	-
Loss on Sale of Assets	-	-	-	-	-
Total Direct Expenditure	1,858,031	2,168,182	2,889,800	64%	(310,200)
Less Allocations Outward	(1,415,483)	(1,476,759)	(1,969,000)	72%	61,300
General Purpose Funding required/(provided)	273,010	460,411	582,700	47%	(187,400)
Capital Projects					
Buildings - New	80,345	101,394	135,200	59%	-
Buildings - Renewal	-	-	-	-	-
Plant and Machinery	-	-	-	-	-
Vehicles	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-
Infrastructure - New	-	-	-	-	-
Infrastructure - Renewal	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-
Total Direct Expenditure	80,345	101,394	135,200	59%	-
Financing Costs					
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	33,271	48,375	64,500	52%	-
Total Financing Costs	33,271	48,375	64,500	52%	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	-	-	-	-	-
Nett Unspent Capital Grants	45,955	47,100	(8,900)	-516%	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	-	(127,300)	-	-
Depreciation charges to Operating	(233,429)	(207,216)	(276,300)	84%	-
Deficit/Surplus Brought Forward	-	-	(312,400)	-	-
Total Capital Funding	(187,475)	(160,116)	(724,900)	26%	-
General Funding required/(provided) for/(from) Capital	(73,858)	(10,347)	(525,200)	14%	(63,500)
Write Back Nett Book Disposal	-	-	-	-	-
Total General Purpose Funding Required/(Provided)	199,152	450,064	57,500	346%	(250,900)

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

Community Services	Total Community Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	-	-	-	-	-
Fees and Charges	(86,140)	(112,221)	(149,700)	58%	-
Lease and Rental	(4,200)	-	-	-	-
Contributions and Reimbursements	(162,295)	(144,765)	(193,100)	84%	-
Other Revenue	(20,795)	(29,979)	(40,000)	52%	-
Interest Earnings	-	-	-	-	-
Grants	(608,956)	(370,782)	(494,400)	123%	(238,200)
Grants Brought Forward from Previous Years	(194,900)	(194,900)	(194,900)	100%	-
Less Operating Grants to be Carried Forward	320,457	504,400	29,900	1072%	(183,900)
Total Unrestricted Revenue	(756,829)	(348,247)	(1,042,200)	73%	(408,600)
Direct Expenses					
Employee Costs					
Remuneration	876,563	840,474	1,120,700	78%	36,100
Other	51,495	83,727	111,700	46%	(32,200)
Goods					
Food and Refreshments	11,837	26,118	34,900	34%	-
Stationery and Cleaning Products	2,186	2,826	3,800	58%	-
Minor Assets and Equipment	28,878	26,613	35,500	81%	-
Hardware and General Materials	133,872	118,188	157,800	85%	-
Services					
General	243,134	391,572	507,400	48%	(148,400)
Cleaning	75,298	107,001	142,700	53%	(31,700)
Mechanical	-	2,691	3,600	-	-
Technical	14,517	9,261	12,400	117%	-
Professional	51,744	67,491	90,000	57%	-
Memberships and Subscriptions	3,605	7,038	9,400	38%	-
Hire and Lease	29,178	24,660	32,900	89%	-
Insurance	177,604	132,759	177,100	100%	44,800
Power and Water	199,966	282,285	376,600	53%	(82,300)
Other					
Interest	6,881	2,844	3,800	181%	-
Other	100,204	59,471	69,800	144%	40,700
Write-offs, Concessions and Contributions	88,436	137,007	182,700	48%	(48,600)
Total Direct Expenditure	2,095,398	2,322,026	3,072,800	68%	(226,600)
Indirect Expenses					
Works Crew Wages	228,475	303,633	398,900	57%	(75,200)
Works Crew Overhead	297,774	487,764	636,600	47%	(190,000)
Works Crew Plant	114,381	152,073	193,400	59%	(37,700)
Materials Allocated from Stock	5,587	3,213	4,300	130%	-
Executive Services ABC Allocation	30,000	33,750	45,000	67%	-
Corporate Services ABC Allocation	288,274	318,117	432,200	67%	-
Housing Allocation	88,067	99,054	132,100	67%	-
Project and Tech. Services ABC Allocation	167	-	-	-	-
Depreciation and Nett Book Disposal	608,591	471,708	629,000	97%	136,900
Total Indirect Expenditure	1,661,316	1,869,312	2,471,500	67%	(208,000)
Less Allocations Outward	-	-	-	-	-
General Purpose Funding Required/(Provided)	2,999,885	3,843,091	4,502,100	67%	(843,200)
Asset Renewal and Financing					
Goods and Services	54,980	172,044	229,400	24%	(117,100)
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	-	-	-	-	-
Works Crew Plant	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	27,482	20,250	27,000	102%	-
Total Financing Costs	82,462	192,294	256,400	32%	(109,800)
Capital Funding					
Grants and Contributions	(50,000)	(45,000)	(60,000)	83%	-
Grants brought forward from previous years	(96,600)	(96,600)	(96,600)	100%	-
Less Grants to be Carried Forward	(65,620)	(65,620)	-	-	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	(59,994)	(110,400)	-	60,000
Total Funding	(212,220)	(267,214)	(267,000)	79%	55,000
General Funding Required/(Provided) for Capital	(129,758)	(74,920)	(10,600)	173%	(54,800)
Write Back Depreciation and Nett Book Disposal	(608,591)	(471,708)	(629,000)	97%	(136,900)
Deficit/(Surplus) Carried/Brought Forward*	-	-	(738,700)	-	-
Total General Purpose Funding Required/(Provided)	2,261,536	3,296,463	3,123,800	69%	(1,034,900)

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

Community Services	Total Community Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Recurrent Revenue					
Core Program Income	(173,646)	(166,491)	(222,100)	78%	-
Strategic Program Income	(317,248)	(335,970)	(448,000)	71%	-
Project Income	(324,909)	(72,738)	(97,000)	335%	(252,200)
Contributions	-	-	-	-	-
Buildings Income	(66,583)	(82,548)	(110,100)	60%	-
Profit on Sale of Assets	-	-	-	-	-
Nett Unspent Grants	125,557	309,500	(165,000)	-76%	(183,900)
Total Recurrent Revenue	(756,829)	(348,247)	(1,042,200)	73%	(408,600)
Expenditure					
Core Service Provision	1,984,926	2,305,479	3,053,500	65%	(320,600)
Strategic Service Provision	519,018	572,850	764,000	68%	(53,800)
Training and Development	7,693	9,423	12,600	61%	-
Strategic Planning	-	-	-	-	-
Buildings	299,492	341,766	440,900	68%	(42,300)
Plant and Vehicles	5,587	10,314	13,800	40%	-
Operational Projects	75,409	78,542	95,300	79%	-
Development Projects	99,696	164,358	219,200	45%	(64,700)
Transport Infrastructure	-	-	-	-	-
Other Infrastructure	156,159	236,898	316,000	49%	(80,700)
Depreciation	608,591	471,708	629,000	97%	136,900
Loss on Sale of Assets	-	-	-	-	-
Total Direct Expenditure	3,756,572	4,191,338	5,544,300	68%	(434,800)
Less Allocations Outward	-	-	-	-	-
General Purpose Funding required/(provided)	2,999,743	3,843,091	4,502,100	67%	(843,300)
Capital Projects					
Buildings - New	-	-	-	-	-
Buildings - Renewal	-	14,094	18,800	-	-
Plant and Machinery	-	-	-	-	-
Vehicles	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-
Infrastructure - New	-	-	-	-	-
Infrastructure - Renewal	-	22,500	30,000	-	-
Infrastructure - Other	54,980	135,450	180,600	30%	(80,500)
Total Direct Expenditure	54,980	172,044	229,400	24%	(117,100)
Financing Costs					
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	27,482	20,250	27,000	102%	-
Total Financing Costs	27,482	20,250	27,000	102%	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	(50,000)	(45,000)	(60,000)	83%	-
Nett Unspent Capital Grants	(162,220)	(162,220)	(96,600)	168%	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	(59,994)	(110,400)	-	60,000
Depreciation charges to Operating	(608,591)	(471,708)	(629,000)	97%	(136,900)
Deficit/Surplus Brought Forward	-	-	(738,700)	-	-
Total Capital Funding	(820,811)	(738,922)	(1,634,700)	50%	(81,900)
General Funding required/(provided) for/(from) Capital	(738,349)	(546,628)	(1,378,300)	54%	(191,700)
Write Back Nett Book Disposal	-	-	-	-	-
Total General Purpose Funding Required/(Provided)	2,261,393	3,296,463	3,123,800	72%	(1,035,100)

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

Development Services	Total Development Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	-	-	-	-	-
Fees and Charges	(1,697,697)	(1,749,448)	(1,897,900)	89%	51,800
Lease and Rental	-	-	-	-	-
Contributions and Reimbursements	(34,337)	(21,339)	(28,500)	120%	-
Other Revenue	(45,058)	(55,107)	(73,500)	61%	-
Interest Earnings	-	-	-	-	-
Grants	(408,912)	(380,088)	(499,100)	82%	-
Grants Brought Forward from Previous Years	(261,700)	(261,700)	(261,700)	100%	-
Less Operating Grants to be Carried Forward	378,039	378,039	301,800	125%	-
Total Unrestricted Revenue	(2,069,664)	(2,089,643)	(2,458,900)	84%	-
Direct Expenses					
Employee Costs					
Remuneration	492,356	556,461	742,000	66%	(64,100)
Other	48,676	80,874	107,900	45%	(32,200)
Goods					
Food and Refreshments	246	-	-	-	-
Stationery and Cleaning Products	-	1,116	1,500	-	-
Minor Assets and Equipment	-	2,997	4,000	-	-
Hardware and General Materials	51,931	70,110	93,600	55%	-
Services					
General	1,625,941	1,894,995	2,526,800	64%	(269,100)
Cleaning	25,488	24,138	32,200	79%	-
Mechanical	-	5,913	7,900	-	-
Technical	23,442	15,003	20,100	117%	-
Professional	4,763	7,866	10,500	45%	-
Memberships and Subscriptions	15,231	11,547	15,400	99%	-
Hire and Lease	-	-	-	-	-
Insurance	11,220	13,095	17,500	64%	-
Power and Water	3,946	6,588	8,800	45%	-
Other					
Interest	-	-	-	-	-
Other	3,916	5,292	7,100	55%	-
Write-offs, Concessions and Contributions	22,150	45,000	60,000	37%	-
Total Direct Expenditure	2,329,306	2,740,995	3,655,300	64%	(411,700)
Indirect Expenses					
Works Crew Wages	102,415	120,366	160,500	64%	-
Works Crew Overhead	133,318	178,164	237,600	56%	(44,800)
Works Crew Plant	38,506	32,832	43,800	88%	-
Materials Allocated from Stock	20,789	25,479	34,000	61%	-
Executive Services ABC Allocation	-	-	-	-	-
Corporate Services ABC Allocation	348,933	372,517	523,400	67%	-
Housing Allocation	9,400	10,575	14,100	67%	-
Project and Tech. Services ABC Allocation	19,333	21,744	29,000	67%	-
Depreciation and Nett Book Disposal	105,829	75,870	101,200	105%	-
Total Indirect Expenditure	778,522	837,547	1,143,600	68%	(59,000)
Less Allocations Outward	-	-	-	-	-
General Purpose Funding Required/(Provided)	1,038,164	1,488,899	2,340,000	44%	(450,700)
Asset Renewal and Financing					
Goods and Services	217,408	240,000	240,000	91%	-
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	-	-	-	-	-
Works Crew Plant	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	-	-	-	-	-
Total Financing Costs	217,408	240,000	240,000	91%	-
Capital Funding					
Grants and Contributions	-	-	-	-	-
Grants brought forward from previous years	(100,000)	(100,000)	(100,000)	100%	-
Less Grants to be Carried Forward	-	-	-	-	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Total Funding	(100,000)	(100,000)	(100,000)	100%	-
General Funding Required/(Provided) for Capital	117,408	140,000	140,000	84%	-
Write Back Depreciation and Nett Book Disposal	(105,829)	(75,870)	(101,200)	105%	-
Deficit/(Surplus) Carried/Brought Forward*	-	-	(44,600)	-	-
Total General Purpose Funding Required/(Provided)	1,049,744	1,553,029	2,334,200	68%	(503,300)

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

Development Services	Total Development Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Recurrent Revenue					
Core Program Income	(1,760,736)	(1,812,412)	(1,981,900)	89%	51,700
Strategic Program Income	(412,715)	(382,320)	(502,100)	82%	(30,400)
Project Income	(12,552)	(11,250)	(15,000)	84%	-
Contributions	-	-	-	-	-
Buildings Income	-	-	-	-	-
Profit on Sale of Assets	-	-	-	-	-
Nett Unspent Grants	116,339	116,339	40,100	290%	-
Total Recurrent Revenue	(2,069,664)	(2,089,643)	(2,458,900)	84%	-
Expenditure					
Core Service Provision	1,690,673	1,903,147	2,564,600	66%	(212,500)
Strategic Service Provision	363,919	408,105	544,300	67%	(44,200)
Training and Development	5,474	4,095	5,500	100%	-
Strategic Planning	-	-	-	-	-
Buildings	6,286	31,644	42,200	15%	-
Plant and Vehicles	20,897	48,438	64,700	32%	-
Operational Projects	53,095	58,257	77,700	68%	-
Development Projects	22,674	45,369	60,500	37%	-
Transport Infrastructure	-	-	-	-	-
Other Infrastructure	838,982	1,003,617	1,338,200	63%	(164,600)
Depreciation	105,829	75,870	101,200	105%	-
Loss on Sale of Assets	-	-	-	-	-
Total Direct Expenditure	3,107,828	3,578,542	4,798,900	65%	(470,700)
Less Allocations Outward	-	-	-	-	-
General Purpose Funding required/(provided)	1,038,164	1,488,899	2,340,000	44%	(450,700)
Capital Projects					
Buildings - New	217,408	240,000	240,000	91%	-
Buildings - Renewal	-	-	-	-	-
Plant and Machinery	-	-	-	-	-
Vehicles	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-
Infrastructure - New	-	-	-	-	-
Infrastructure - Renewal	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-
Total Direct Expenditure	217,408	240,000	240,000	91%	-
Financing Costs					
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	-	-	-	-	-
Total Financing Costs	-	-	-	-	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	-	-	-	-	-
Nett Unspent Capital Grants	(100,000)	(100,000)	(100,000)	100%	-
New Loans	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Depreciation charges to Operating	(105,829)	(75,870)	(101,200)	105%	-
Deficit/Surplus Brought Forward	-	-	(44,600)	-	-
Total Capital Funding	(205,829)	(175,870)	(245,800)	84%	-
General Funding required/(provided) for/(from) Capital	11,580	64,130	(5,800)	-200%	(52,600)
Write Back Nett Book Disposal	-	-	-	-	-
Total General Purpose Funding Required/(Provided)	1,049,744	1,553,029	2,334,200	45%	(503,300)

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

Infrastructure Services	Total Infrastructure Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	-	-	-	-	-
Fees and Charges	(2,393)	(4,644)	(6,200)	39%	-
Lease and Rental	-	-	-	-	-
Contributions and Reimbursements	(180)	(72,963)	(97,300)	0%	72,800
Other Revenue	(1,122,440)	(800,008)	(800,000)	140%	(322,400)
Interest Earnings	-	-	-	-	-
Grants	(636,475)	(704,232)	(939,000)	68%	67,800
Grants Brought Forward from Previous Years	(106,100)	(106,100)	(106,100)	100%	-
Less Operating Grants to be Carried Forward	152,927	152,927	-	-	-
Total Unrestricted Revenue	(1,714,661)	(1,535,020)	(1,948,600)	88%	(179,600)
Direct Expenses					
Employee Costs					
Remuneration	1,179,884	1,224,630	1,632,900	72%	(44,700)
Other	96,289	148,239	197,700	49%	(52,000)
Goods					
Food and Refreshments	862	1,116	1,500	57%	-
Stationery and Cleaning Products	1,091	3,222	4,300	25%	-
Minor Assets and Equipment	9,832	15,066	20,100	49%	-
Hardware and General Materials	136,999	138,060	184,200	74%	-
Services					
General	2,295,699	2,797,848	3,211,900	71%	(502,100)
Cleaning	25,556	31,419	41,900	61%	-
Mechanical	3,781	14,301	19,100	20%	-
Technical	26,036	15,183	20,300	128%	-
Professional	1,182	3,294	4,400	27%	-
Memberships and Subscriptions	-	-	-	-	-
Hire and Lease	13,160	-	-	-	-
Insurance	117,705	42,795	57,100	206%	74,900
Power and Water	144,761	187,479	250,000	58%	(42,700)
Other					
Interest	-	-	-	-	-
Other	3,762	2,016	2,700	139%	-
Write-offs, Concessions and Contributions	-	-	-	-	-
Total Direct Expenditure	4,056,597	4,624,668	5,648,100	72%	(568,100)
Indirect Expenses					
Works Crew Wages	112,160	142,371	189,900	59%	(30,200)
Works Crew Overhead	361,163	260,649	347,600	104%	100,500
Works Crew Plant	72,426	71,262	95,100	76%	-
Materials Allocated from Stock	55,919	39,060	52,100	107%	-
Executive Services ABC Allocation	37,667	42,372	56,500	67%	-
Corporate Services ABC Allocation	176,667	198,738	265,000	67%	-
Housing Allocation	42,533	47,844	63,800	67%	-
Project and Tech. Services ABC Allocation	36,452	42,975	57,300	64%	-
Depreciation and Nett Book Disposal	4,909,301	3,796,488	5,062,000	97%	1,112,800
Total Indirect Expenditure	5,804,287	4,641,759	6,189,300	94%	1,162,500
Less Allocations Outward	(1,419,269)	(1,605,672)	(2,140,900)	66%	186,400
General Purpose Funding Required/(Provided)	6,726,955	6,125,735	7,747,900	87%	601,200
Asset Renewal and Financing					
Goods and Services	2,723,426	3,220,154	4,584,000	59%	(496,700)
Works Crew Wages	33,552	-	-	-	33,600
Works Crew Overhead	43,618	-	-	-	43,600
Works Crew Plant	21,405	-	-	-	-
Project and Tech. Services ABC Allocation	145,022	255,182	392,300	37%	(110,200)
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	-	-	-	-	-
Total Financing Costs	2,967,022	3,475,336	4,976,300	60%	(508,300)
Capital Funding					
Grants and Contributions	(2,028,473)	(1,720,710)	(2,294,300)	88%	(307,800)
Grants brought forward from previous years	(909,500)	(909,500)	(909,500)	100%	-
Less Grants to be Carried Forward	1,477,952	1,477,952	118,400	1248%	-
New Loans	-	-	-	-	-
Sale of Assets	(3,000)	(7,000)	(7,000)	43%	-
Transfer from Reserves	(200,000)	(518,166)	(960,900)	21%	318,200
Total Funding	(1,663,021)	(1,677,424)	(4,053,300)	41%	-
General Funding Required/(Provided) for Capital	1,304,001	1,797,912	923,000	73%	(493,900)
Write Back Depreciation and Nett Book Disposal	(4,909,301)	(3,796,488)	(5,062,000)	97%	(1,112,800)
Deficit/(Surplus) Carried/Brought Forward*	(1,311,000)	(1,313,700)	(1,343,900)	100%	-
Total General Purpose Funding Required/(Provided)	1,810,655	2,813,459	2,265,000	64%	(1,002,800)

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

Infrastructure Services	Total Infrastructure Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Recurrent Revenue					
Core Program Income	(639,049)	(757,620)	(1,010,200)	63%	118,600
Strategic Program Income	-	-	-	-	-
Project Income	(1,122,439)	(800,008)	(800,000)	140%	(322,400)
Contributions	-	(24,219)	(32,300)	-	-
Buildings Income	-	-	-	-	-
Profit on Sale of Assets	(6,364)	-	-	-	-
Nett Unspent Grants	46,827	46,827	(106,100)	-44%	-
Total Recurrent Revenue	(1,721,024)	(1,535,020)	(1,948,600)	88%	(186,000)
Expenditure					
Core Service Provision	1,799,355	1,847,439	2,463,500	73%	(48,100)
Strategic Service Provision	5,341	-	-	-	-
Training and Development	36,264	39,969	53,300	68%	-
Strategic Planning	-	-	-	-	-
Buildings	127,004	170,064	226,900	56%	(43,100)
Plant and Vehicles	388,684	309,312	412,600	94%	79,400
Operational Projects	-	-	-	-	-
Development Projects	1,567,815	1,561,869	1,563,500	100%	-
Transport Infrastructure	922,093	1,447,659	1,930,700	48%	(525,600)
Other Infrastructure	105,027	93,627	124,900	84%	-
Depreciation	4,915,665	3,796,488	5,062,000	97%	1,119,200
Loss on Sale of Assets	-	-	-	-	-
Total Direct Expenditure	9,867,248	9,266,427	11,837,400	83%	600,800
Less Allocations Outward	(1,419,269)	(1,605,672)	(2,140,900)	66%	186,400
General Purpose Funding required/(provided)	6,726,955	6,125,735	7,747,900	87%	601,200
Capital Projects					
Buildings - New	-	-	-	-	-
Buildings - Renewal	722,394	663,300	663,300	109%	59,100
Plant and Machinery	-	89,991	120,000	-	(90,000)
Vehicles	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-
Infrastructure - New	-	33,750	45,000	-	(33,800)
Infrastructure - Renewal	2,244,628	2,688,295	4,148,000	54%	(443,700)
Infrastructure - Other	-	-	-	-	-
Total Direct Expenditure	2,967,022	3,475,336	4,976,300	60%	(508,300)
Financing Costs					
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	-	-	-	-	-
Total Financing Costs	-	-	-	-	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	(2,028,473)	(1,720,710)	(2,294,300)	88%	(307,800)
Nett Unspent Capital Grants	568,452	568,452	(791,100)	-72%	-
New Loans	-	-	-	-	-
Sale of Assets	(3,000)	(7,000)	(7,000)	43%	-
Transfer from Reserves	(200,000)	(518,166)	(960,900)	21%	318,200
Depreciation charges to Operating	(4,915,665)	(3,796,488)	(5,062,000)	97%	(1,119,200)
Deficit/Surplus Brought Forward	(1,311,000)	(1,313,700)	(1,343,900)	98%	-
Total Capital Funding	(7,889,686)	(6,787,612)	(10,459,200)	75%	(1,102,100)
General Funding required/(provided) for/(from) Capital	(4,922,664)	(3,312,276)	(5,482,900)	90%	(1,610,400)
Write Back Nett Book Disposal	6,364	-	-	-	-
Total General Purpose Funding Required/(Provided)	1,810,655	2,813,459	2,265,000	80%	(1,002,800)

Shire of Derby West Kimberley

Monthly Financial Statements by Nature and Type

Port Services	Total Port Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Unrestricted Revenue					
Amount Raised from Rates	-	-	-	-	-
Fees and Charges	(201,649)	(621,738)	(829,000)	24%	420,100
Lease and Rental	(106,169)	(226,494)	(302,000)	35%	120,300
Contributions and Reimbursements	(18,288)	(66,366)	(88,500)	21%	48,100
Other Revenue	-	-	-	-	-
Interest Earnings	-	-	-	-	-
Grants	-	-	-	-	-
Grants Brought Forward from Previous Years	-	-	-	-	-
Less Operating Grants to be Carried Forward	-	-	-	-	-
Total Unrestricted Revenue	(326,107)	(914,598)	(1,219,500)	27%	588,500
Direct Expenses					
Employee Costs					
Remuneration	266,822	170,820	227,800	117%	96,000
Other	18,305	9,477	12,700	144%	-
Goods					
Food and Refreshments	108	-	-	-	-
Stationery and Cleaning Products	-	-	-	-	-
Minor Assets and Equipment	-	-	-	-	-
Hardware and General Materials	47,838	14,895	19,900	240%	32,900
Services					
General	240,351	71,073	94,800	254%	169,300
Cleaning	12,135	14,238	19,000	64%	-
Mechanical	-	3,879	5,200	-	-
Technical	7,252	4,464	6,000	121%	-
Professional	52,486	31,113	41,500	126%	-
Memberships and Subscriptions	-	675	900	-	-
Hire and Lease	15,368	14,994	20,000	77%	-
Insurance	397,087	305,245	328,700	121%	91,800
Power and Water	62,980	114,876	153,200	41%	(51,900)
Other					
Interest	34,144	16,119	21,500	159%	-
Other	4,827	-	-	-	-
Write-offs, Concessions and Contributions	-	738	1,000	-	-
Total Direct Expenditure	1,159,704	772,606	952,200	122%	387,100
Indirect Expenses					
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	47,939	61,119	81,500	59%	-
Works Crew Plant	8,031	19,566	26,100	31%	-
Materials Allocated from Stock	1,173	7,335	9,800	12%	-
Executive Services ABC Allocation	37,667	42,372	56,500	67%	-
Corporate Services ABC Allocation	292,933	309,535	439,400	67%	-
Housing Allocation	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Depreciation and Nett Book Disposal	840,742	893,988	1,192,000	71%	(53,200)
Total Indirect Expenditure	1,228,485	1,333,915	1,805,300	68%	(105,400)
Less Allocations Outward	-	-	-	-	-
General Purpose Funding Required/(Provided)	2,062,082	1,191,923	1,538,000	134%	870,200
Asset Renewal and Financing					
Goods and Services	107,389	-	7,696,000	1%	107,400
Works Crew Wages	-	-	-	-	-
Works Crew Overhead	-	-	-	-	-
Works Crew Plant	-	-	-	-	-
Project and Tech. Services ABC Allocation	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	27,439	27,891	37,200	74%	-
Total Financing Costs	134,828	27,891	7,733,200	2%	106,900
Capital Funding					
Grants and Contributions	-	(256,000)	(456,000)	-	256,000
Grants brought forward from previous years	-	-	-	-	-
Less Grants to be Carried Forward	-	-	-	-	-
New Loans	-	-	(7,000,000)	-	-
Sale of Assets	-	(55,000)	(55,000)	-	55,000
Transfer from Reserves	-	-	-	-	-
Total Funding	-	(311,000)	(7,511,000)	-	311,000
General Funding Required/(Provided) for Capital	134,828	(283,109)	222,200	-48%	417,900
Write Back Depreciation and Nett Book Disposal	(840,742)	(893,988)	(1,192,000)	71%	53,200
Deficit/(Surplus) Carried/Brought Forward*	-	-	446,600	-	-
Total General Purpose Funding Required/(Provided)	1,356,169	14,826	1,014,800	9147%	1,341,300

Shire of Derby West Kimberley

Monthly Financial Statements by Activity

Port Services	Total Port Services				
	Year to Date	Budget Estimate	Budget	75% of year gone	Variance on estimate
	31/03/2017	31/03/2017	2016-2017	% spent or raised	<> \$30,000
Recurrent Revenue					
Core Program Income	-	-	-	-	-
Strategic Program Income	(326,107)	(914,598)	(1,219,500)	27%	588,500
Project Income	-	-	(200,000)	-	-
Contributions	-	-	-	-	-
Buildings Income	-	-	-	-	-
Profit on Sale of Assets	-	-	-	-	-
Nett Unspent Grants	-	-	-	-	-
Total Recurrent Revenue	(326,107)	(914,598)	(1,419,500)	23%	588,500
Expenditure					
Core Service Provision	-	-	-	-	-
Strategic Service Provision	924,654	810,754	1,107,900	83%	113,900
Training and Development	95	1,188	1,600	6%	-
Strategic Planning	-	-	-	-	-
Buildings	64,868	30,717	41,000	158%	34,200
Plant and Vehicles	60,667	86,760	115,800	52%	-
Operational Projects	-	-	-	-	-
Development Projects	179,572	16,497	22,000	816%	163,100
Transport Infrastructure	317,591	266,617	277,200	115%	51,000
Other Infrastructure	-	-	-	-	-
Depreciation	829,367	893,988	1,192,000	70%	(64,600)
Loss on Sale of Assets	11,375	-	-	-	-
Total Direct Expenditure	2,388,189	2,106,521	2,757,500	87%	281,700
Less Allocations Outward	-	-	-	-	-
General Purpose Funding required/(provided)	2,062,082	1,191,923	1,338,000	154%	870,200
Capital Projects					
Buildings - New	-	-	-	-	-
Buildings - Renewal	-	-	-	-	-
Plant and Machinery	-	-	-	-	-
Vehicles	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-
Infrastructure - New	103,485	-	1,336,000	8%	103,500
Infrastructure - Renewal	3,904	-	6,360,000	0%	-
Infrastructure - Other	-	-	-	-	-
Total Direct Expenditure	107,389	-	7,696,000	1%	107,400
Financing Costs					
Transfer to Reserves	-	-	-	-	-
Principal on Loan Debt	27,439	27,891	37,200	74%	-
Total Financing Costs	27,439	27,891	37,200	74%	-
Capital Funding					
Country Local Government Fund	-	-	-	-	-
Other Capital Grants and Contributions	-	(256,000)	(256,000)	-	256,000
Nett Unspent Capital Grants	-	-	-	-	-
New Loans	-	-	(7,000,000)	-	-
Sale of Assets	-	(55,000)	(55,000)	-	55,000
Transfer from Reserves	-	-	-	-	-
Depreciation charges to Operating	(829,367)	(893,988)	(1,192,000)	70%	64,600
Deficit/Surplus Brought Forward	-	-	446,600	-	-
Total Capital Funding	(829,367)	(1,204,988)	(8,056,400)	10%	375,600
General Funding required/(provided) for/(from) Capital	(694,539)	(1,177,097)	(323,200)	215%	482,600
Write Back Nett Book Disposal	(11,375)	-	-	-	-
Total General Purpose Funding Required/(Provided)	1,356,169	14,826	1,014,800	134%	1,341,300

Shire of Derby West Kimberley

Schedule of Government Grants Received and Restricted 2016-2017

Source of Funding	Council Program	Balance 1 July 2016	Actual Grant Income	Actual Expenditure	Agreed Contribution	Current Balance	Budget Grant Income	Budget Expenditure	Budget Bal 30/06/2017
Operating Revenue									
General Purpose Funding									
Local Govt Grants Commission	General Purpose Income	-	3,219,197	3,219,197	-	-	4,302,000	4,302,000	-
		-	3,219,197	3,219,197	-	-	4,302,000	4,302,000	-
Executive Services									
Landcorp	Planning and Development	21,400	-	36	-	21,364	-	21,400	-
Department of Planning	Planning and Development	16,200	-	6,639	-	9,561	6,100	30,400	-
Department of Planning	Planning and Development	20,900	-	-	-	20,900	-	26,600	-
Kimberley Zone Grant	Kimberley Zone	212,500	264,004	286,366	-	190,138	464,800	589,400	87,900
		271,000	264,004	293,041	-	241,963	470,900	667,800	87,900
Community Services									
Public Libraries Australia	Library Services	4,100	-	-	-	4,100	-	4,100	-
Heritage Advisory	Community Arts and Heritage	-	-	-	12,000	12,000	12,000	24,000	-
LotteryWest	Community Arts and Heritage	-	-	-	-	-	-	-	-
Child Protection and Family Services	Youth Services	-	-	125,000	-	-	125,000	125,000	-
Dept Corrective Services	Youth Services	-	284,353	251,529	-	32,824	260,400	310,100	-
Dept Local Government	Youth Services	7,400	-	29	-	7,371	-	7,400	-
Dept Corrective Services	Youth Services	8,800	-	74	-	8,726	-	3,700	5,100
Dept Sport and Recreation	Community Development	-	1,000	65,000	-	-	65,000	65,000	-
Fitzroy Valley Futures Regional Services Re	Healthy Communities	100,300	45,909	62,185	-	84,024	-	120,300	-
Remote Australian Strategy Program	Healthy Communities	-	115,710	5,025	-	110,685	-	-	-
Department of Sport and Recreation	Aquatic Centres	4,800	32,000	14,447	-	22,353	32,000	12,000	24,800
Kimberley Dev. Commission	Sport and Recreation	18,800	-	-	-	18,800	-	18,800	-
Dept Sport and Recreation	Sport and Recreation	50,700	-	31,125	-	19,575	-	50,700	-
		194,900	478,972	554,414	12,000	320,457	494,400	741,100	29,900
Development Services									
Office of Aboriginal Health	Aboriginal Community Health	242,200	396,360	290,729	15,000	362,831	484,100	439,500	301,800
Department of Health	Aboriginal Community Health	4,600	-	9,584	-	-	-	12,200	-
Department of Health	Health Services	14,900	12,552	12,244	-	15,208	15,000	29,900	-
		261,700	408,912	312,557	15,000	378,039	499,100	481,600	301,800
Technical Services									
Local Govt Grants Commission	Roads	-	629,709	629,709	-	-	839,000	839,000	-
Department of Parks and Wildlife	Roads	106,100	-	28,173	75,000	152,927	75,000	263,600	-
Main Roads	Roads	-	-	-	-	-	17,000	17,000	-
	Plant and Depots	-	6,766	6,766	-	-	8,000	8,000	-
		106,100	636,475	664,648	75,000	152,927	939,000	1,127,600	0
	Total Recurrent Grants	833,700	5,007,559	5,043,856	102,000	1,093,387	6,705,400	7,320,100	419,600
Capital Grants and Contributions									
Corporate Services									
Country Local Govt Regional Fund	Staff housing	8,900	-	80,345	126,300	54,855	-	135,200	-
Country Local Govt Regional Fund	Staff housing	-	-	-	-	-	-	-	-
		8,900	-	80,345	126,300	54,855	-	135,200	-
Community Services									
Country Local Govt Fund	Community Arts and Heritage	96,600	-	54,980	24,000	65,620	60,000	180,600	-
Landcorp	Parks and Gardens	-	-	-	-	-	-	-	-
		664,100	1,524,358	1,666,944	240,300	955,798	1,980,500	2,638,000	331,700
Development Services									
Country Local Govt Regional Fund	Public Conveniences	100,000	-	217,408	-	-	-	240,000	-
		100,000	0	217,408	0	0	0	240,000	0
Technical Services									
Regional Road Group	Roads	-	-	-	-	-	-	-	-
Regional Road Group	Roads	115,200	772,773	967,779	-	-	612,800	879,500	-
Main Roads	Roads	-	732,189	392,341	-	339,848	1,133,200	1,266,400	-
Local Govt Grants Commission	Roads	444,200	168,750	159,803	-	453,147	231,300	569,600	107,000
Main Roads	Roads	170,100	145,300	79,904	-	235,496	115,700	285,700	100
Main Roads	Roads	-	209,461	-	-	209,461	201,300	190,000	11,300
Department of Parks and Wildlife	Roads	180,000	-	-	60,000	240,000	-	240,000	-
Main Roads	Roads	-	-	-	-	-	-	-	-
		909,500	2,028,473	1,599,827	60,000	1,477,952	2,294,300	3,431,200	118,400
Port Services									
Regional Airport Development Scheme	Derby Airport	-	-	-	-	-	256,000	560,000	-
		0	0	0	0	0	256,000	560,000	0
	Total Capital Grants	1,115,000	2,028,473	1,952,561	210,300	1,598,426	2,610,300	4,547,000	118,400
	Total Grants	1,948,700	7,036,032	6,996,418	312,300	2,691,813	9,315,700	11,867,100	538,000

Shire of Derby West Kimberley

Variance Report by Organisation Structure - Nature and Type

Amount	Description	Risk	Particulars
Variances above 10% and \$30,000 are reported on the total of each Division (-) represents savings			
Total Organisation			
General Purpose Income			
122,900	Amount Raised from Rates	Medium	Total rates raised was effected by reductions in mining tenement valuations after rate modelling was completed and prior to the final budget being adopted.
35,000	Professional	Medium	This overspend is for Debt Collection fees on outstanding mining tenements
160,300	Other	Medium	The number of mining tenement rates written off is greater than intially budgeted. Staff were aware of the Ellendale Diamond mine and allowed for this an other downward valuations of mining tenements, however the extent has been far more than predicted.
Executive Services			
47,000	Contributions and Reimbursements	Low	This had occurred in the Fitzroy Visitor Centre reimbursements budget and the Kimberley Zone budget
(83,500)	Technical Telecommunications	High	This overexpenditure is a result of Telstra charges for the Civica system.
31,600	Capital Works Goods and Services	Extreme	This overexpenditure is a result of the purchase of Solar Panels for the Derby Visitor Centre at a cost of \$39,100. This project was not included in the 2016-2017 budget. Although the expenditure is not comparatively high, this expenditure represents non-compliance with Section 638 of the Local Government Act.
Corporate Services			
36,000	Contributions and Reimbursements	Medium	This variance is due to timing issues with the Dept of Transport Commissions and Commission for collection of the ESL.
(34,400)	Remuneration	None	Corporate Services salaries should provide savings
(30,500)	Minor Assets and Equipment	None	This variance is due to minor equipment not yet being purchased
(130,500)	General	None	This variance is due to timing issues with invoices.
(43,700)	Professional	None	There may be savings in the Professional Services budget for Cor[porate Services, however, there will be some invoices for Valuations Services and additional Auditing prior to June 2017..
Community Services			
(238,200)	Grants	None	This variance is due to grants received from Fitzroy Valley Futures and the Remote Australia Strategy not included in the 2016-2017 budget
(183,900)	Less Operating Grants to be Carried Forward	None	This variance is due to various government grants that have been received not being spent as yet.
36,100	Remuneration	Medium	Salaries and wages across Community Development are generally overspent by 3%.
(32,200)	Other Employee Costs	None	Other employee costs across Community Development are Underspent
(148,400)	General	None	This variance is due to timing issues with invoices. Savings are not expected on this budget item.
(31,700)	Cleaning	None	This variance is most likely due to timing issues with invoices. Savings are not expected on this budget item.
(82,300)	Power and Water	None	This variance is due to timing issues with invoices. Savings are not expected on this budget item.
40,700	Other	Medium	This item is over budget due to a payment returning a KidSport grant to the Department of Sport and Recreation
(48,600)	Write-offs, Concessions and Contributions	None	Contributions to organisations are yet to be made.
(75,200)	Works Crew Wages	None	There is currently savings in the Parks and Gardens Works Crew jobs, however, this could be caused by incorrect job links to general ledger accounts
(190,000)	Works Crew Overhead	None	
(37,700)	Works Crew Plant	None	This variance is due to Depreciation not occurring on some Parks and Gardens Assets causing the budget to be understated. This does not effect Council's surplus brought/fwd but does effect some financial ratios
136,900	Depreciation and Nett Book Disposal	Low	
(117,100)	Goods and Services	None	This variance represents The Hertiage Trail project wich was late to commence.
60,000	Transfer from Reserves		The Transfer from Reserve for the Community Development Grants is yet to be done.

Shire of Derby West Kimberley

Variance Report by Organisation Structure - Nature and Type

Amount	Description	Risk	Particulars
Variances above 10% and \$30,000 are reported on the total of each Division (-) represents savings			
Development Services			
51,800	Fees and Charges	Medium	Fees and charges for the Waste Management Function are less than the 2016-2017 budget
(64,100)	Remuneration	None	Savings to date in Salaries and Wages
(269,100)	General	None	This variance is due to timing issues with payment of Rubbish Collections and Waset Site Management invoices. Savings are not expected on this budget item.
(44,800)	Works Crew Overhead	None	This variance is due to a reduction in Litter Collection by the Works Crew.
Infrastructure Services			
72,800	Contributions and Reimbursements	Low	Various reimbursements not received. In most instances there is a corresponding reduction on expenditure.
(322,400)	Other Revenue	None	This variance is for revenue reimbursements for the Coloustone Abottoir. There is a corresponding increase in Expenditure.
67,800	Grants	Low	Road Grants yet to be received
(44,700)	Remuneration	None	Savings to date in Salaries and Wages
(52,000)	Other Employee Costs	None	Savings to date in e,ployee costs such as training and recruitment.
(502,100)	General	None	This variance is due to timing issues with invoices. Savings are not expected on this budget item.
74,900	Insurance	Low	This relates to insurance for the Plant and Depot Activity.
(42,700)	Power and Water	None	Insurance costs need to be allocated to each separate item of plant where the budget was provided.
(30,200)	Works Crew Wages	Medium	This variance is due to timing issues with invoices. Savings are not expected on this budget item.
100,500	Works Crew Overhead	Medium	This variance represents the allocation of SDWK employees to the Clarendon Street Enhancement project. The budget included all contract works for road construction.
1,112,800	Depreciation and Nett Book Disposal	None	This variance represents an under allocation of Overheads to Jobs
(1,112,800)	Write Back Depreciation and Nett Book Disposal	None	This variance is due to depreciation not occurring on many Road Assets in 2014-2015 causing the budget to be understated. This does not effect Council's surplus brought/fwd but does effect some financial ratios
186,400	Less Allocations Outward	Low	Allocations out for Works Crew Ovverhead are under budget.
(496,700)	Goods and Services	None	This variance represents Capital Works projects that have yet to commence.
33,600	Works Crew Wages	Medium	Caused by Works Crew allocations to Clarendon Street which were not included in the budget. Offset be savings in Contract expenses.
43,600	Works Crew Overhead	Medium	This variance is created by Capital Works projects that have yet to commence. As these projects are funded not completing them will mean Technical Management costs cannot be charged to government grants.
(110,200)	Project and Tech. Services ABC Allocation	High	This variance is for Capital Grants received for construction works to be undertaken.
(307,800)	Grants and Contributions	None	This variance is for transfers from reserves which are yet to occur.
318,200	Transfer from Reserves	None	

Shire of Derby West Kimberley

Variance Report by Organisation Structure - Nature and Type

Amount	Description	Risk	Particulars
Variances above 10% and \$30,000 are reported on the total of each Division (-) represents savings			
Port Services			
420,100	Fees and Charges	Extreme	This variance relates to berthing fees and charges at the Derby Wharf and is a significant revenue amount.
120,300	Lease and Rental	Extreme	This variance relates to Lease Income expected from Derby Airport not received.
48,100	Contributions and Reimbursements	High	The budgeted contributions for the Derby Airport operations have not been received
96,000	Remuneration	High	The Salaries and Wages budget for Ports has almost been entirely spent to 31 December - largely relating to salaries and wages charged to Curtin and Derby Airports
32,900	Hardware and General Materials	Medium	The 2015-2016 general materials budget for Ports has been spent.
169,300	General	High	The 2015-2016 General Contracts budget for Ports has been spent.
-	Professional	Medium	This is the result of a payment to consultants for a wharf inspection that was not included in the budget.
91,800	Insurance	Medium	This relates to insurance for the Curtin Airport not reducing as much as forecast in the budget..
(51,900)	Power and Water	None	Power and water expenses are currently less than budget expectations. This may provide some savings.
(53,200)	Depreciation and Nett Book Disposal	None	This variance is due to a change in the de[reciation rates for the Derby Wharf. This does not effect Council's surplus brought/fwd but does effect some financial ratios.
53,200	Write Back Depreciation and Nett Book Disposal	None	
107,400	Goods and Services Capital Works	High	This variance is caused by works on the Derby Airport project prior to receiving corresponding funding.
55,000	Sale of Assets	High	This budget item relates to the Curtin Airport Bus and Ford Ranger located at the Curtin Airport which were budgeted to be sold in 2016.

SHIRE OF DERBY WEST KIMBERLEY

BANK RECONCILIATION

For the period ending 31st March 2017

Municipal Fund

Balance as per Bank Statements	
ANZ Municipal A/C	\$ 986,043
CBA Advance A/C	\$ 18,825
ANZ Savings A/C	\$ 1,336,508
Add Unpresented Deposits	\$ 31,598
Less Unpresented Cheques	-\$ 170,785
Less Trust Transfers	-\$ 2,605
Total	\$ 2,199,584
Balance as per General Ledger	
Synergy Soft Account 1001	\$ 2,090,787
Outstanding Deposits	\$ 137,672
Outstanding Payments	-\$ 28,875
Total	\$ 2,199,584
Difference	\$ -

Municipal Trust

Balance as per Bank Statements	
ANZ Trust Account	\$ 628,993
Add Unpresented Deposits	\$ 2,605
Less Unpresented Cheques	-\$ 4,314
Total	\$ 627,284
Balance as per General Ledger	
Synergy Soft Account 1002	\$ 627,177
Outstanding Deposits	-\$ 293
Outstanding Payments	\$ 400
Total	\$ 627,284
Difference	\$ -

Reserves

Balance as per Bank Statements	
ANZ Term Deposit	\$ 713,606
CBA Term Deposit	\$ 2,165,031
Total	\$ 2,878,637

Balance as per Synergy Soft

Leave Entitlements Reserve	\$ 448,884	Capital Works/ Buildings Reserve	\$ 450,058
Historical Reserve	\$ 30,397	Pastoral Heritage Centre Reserve	\$ -
Plant Replacement Reserve	\$ 95,538	Office Equipment Reserve	\$ 32,676
Airport Reserve	\$ 28,232	Admin Building Reserve	\$ 578,745
Derby Wharf- Major Maint Reserve	\$ 3,692	FX Recreation Hall Reserve	\$ 46,404
Economic Development Promotions Reserve	\$ 19,779	Aboriginal Environmental Health Program Reserve	\$ -
Community Resource Centre FX reserve	\$ -	Energy Developments Ltd Community Donation Reserve	\$ 185,383
Staff Housing Reserve	\$ 662,020	Admin Building Construction Reserve	\$ 296,828
Total			\$ 2,878,636
Difference			\$ 0

SHIRE OF DERBY WEST KIMBERLEY

Notes to and forming part of the Statement of Financial Activity For the period ending 31st March 2017

INVESTMENTS

Municipal Account:

Investment Type	Financial Institution	Interest Rate	Amount	Maturity Date
Online Business Saver	ANZ Bank	3.10%	1,336,508	N/A
			1,336,508	

Reserve Account:

Investment Type	Financial Institution	Interest Rate	Amount	Maturity Date
Term Deposit	ANZ Bank	2.40%	713,606	30/06/2017
Term Deposit	Commonwealth Bank	2.38%	2,165,031	30/06/2017
			2,878,637	

Total Investments

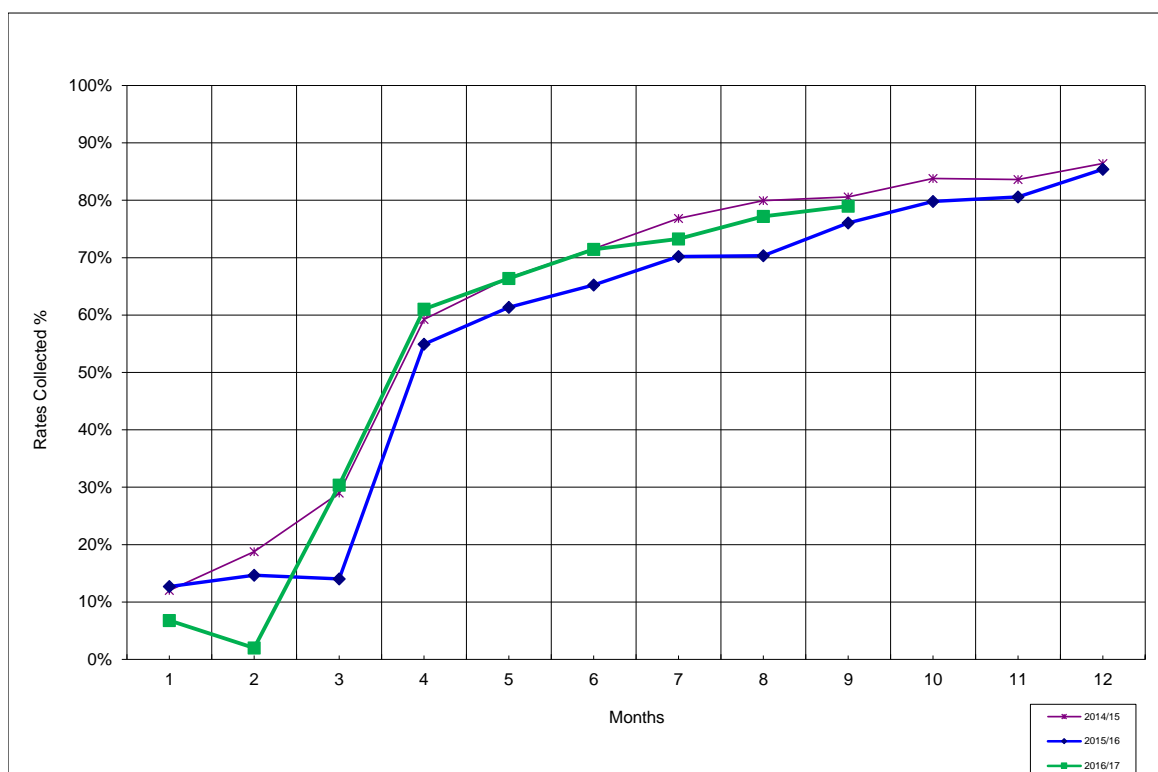
4,215,145

Note

Council funds are invested in accordance with Section 6.14 of the Local Government Act and Part III of the Trustees Amendment Act 1997. All investments are made in accordance with Council's Investment Policy, so as to maximise earnings from authorised investments and ensure the security of Council funds.

SHIRE OF DERBY WEST KIMBERLEY

Rates, Rubbish and ESL Collection as at 31 March 2017



RATES REPORT

	31-March-2017		CURRENT YEAR						
	Balance as at 30th June 2016	Levied Current Financial Year	Interims Raised	Subtotal	Monies Received	Pensioner Rebates	Write/Off Expense	Discount expense	Total Outstanding
Rates	\$1,440,969.92	\$6,719,392.83	-\$ 3,587.87	\$8,156,774.88	\$6,399,251.10	-\$30,968.12	-\$26,270.71	-\$ 74,793.17	\$1,625,491.78
Rubbish Charges	\$77,640.17	\$ 1,584,800.00	-\$ 181,706.24	\$1,480,733.93	-\$1,260,893.06				\$219,840.87
ESL & ESL Penalty	\$20,683.06	\$ 193,983.72	-\$ 384.47	\$214,282.31	-\$ 180,640.98				\$33,641.33
Penalty Interest	\$279,463.60	\$ 143,388.64		\$422,852.24	-\$ 143,901.90				\$278,950.34
Admin/Instal Fees	\$0.00	\$ 28,341.26		\$28,341.26	-\$ 27,442.82				\$898.44
Legal/Other Expenses	\$21,972.47	\$ 14,257.05		\$36,229.52	-\$ 21,972.47				\$14,257.05
Total Outstanding	\$1,840,729.22	\$ 8,684,163.50	-\$ 185,678.58	\$10,339,214.14	\$ 4,764,399.87	-\$ 30,968.12	-\$ 26,270.71	-\$ 74,793.17	\$2,173,079.81

NOTATION: Outstanding Amount applicable to Instalment Payers

No. Instalments to go = 0

Amount Outstanding as % of Collectables **21.0%**

RATES REPORT

	31-March-2016		CURRENT YEAR						
	Balance as at 30th June 2015	Levied Current Financial Year	Interims Raised	Subtotal	Monies Received	Pensioner Rebates	Write/Off Expense	Discount expense	Total Outstanding
Rates	\$918,683.57	\$ 6,746,262.82	-\$ 120,000.00	\$7,544,946.39	\$ 7,459,624.57	\$ 42,660.91	\$ -	\$ 69,801.40	\$1,856,213.31
Rubbish Charges	\$151,486.56	\$ 1,568,955.00	-\$ 16,235.85	\$1,704,205.71	\$ 1,541,535.08				\$162,670.63
ESL & ESL Penalty	\$13,278.96	\$ 185,409.80	-\$ 195,596.28	\$3,092.48					\$3,092.48
Penalty Interest	\$214,710.97	\$ 121,446.65		\$336,157.62	-\$ 65,203.79				\$270,953.83
Admin/Instal Fees	\$0.00	\$ 26,871.82		\$26,871.82	-\$ 26,871.82				\$0.00
Legal/Other Expenses	\$35,147.55	\$ 24,732.08		\$59,879.63	-\$ 35,147.55				\$24,732.08
Total Outstanding	\$1,333,307.61	\$ 8,673,678.17	-\$ 331,832.13	\$9,675,153.65	\$ 9,128,382.81	\$ 42,660.91	\$ -	\$ 69,801.40	\$2,317,662.33

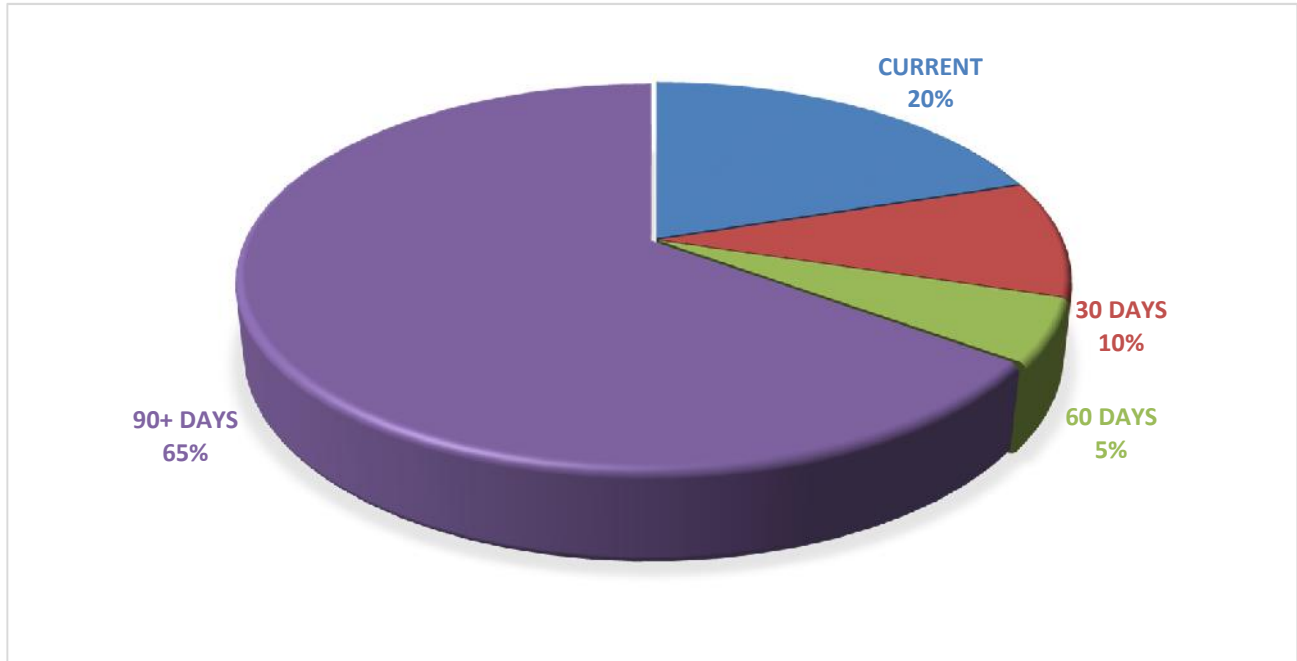
NOTATION: Outstanding Amount applicable to Instalment Payers

No. Instalments to go = 1

Amount Outstanding as % of Collectables **24.0%**

RECEIVABLES - SUNDRY DEBTORS
As at 31/03/2017

	CURRENT	30 DAYS	60 DAYS	90+ DAYS	TOTAL
SUNDRY DEBTORS	\$78,199.79	\$38,114.51	\$20,780.61	\$254,019.10	\$361,016.32



Outstanding Sundry Debtors over 90 days exceeding \$1,000.00

CODE	AMOUNT	DESCRIPTION OF DEBT	NOTES
AHO	\$ 1,157.43	WHARF CHARGES - DERBY	CONTACTED. INFORMED. WILL BE PAID SHORTLY
BRK	\$1,100	JOINT KIMBERLEY NT FORUM - 2016	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
BIS	\$ 8,507.11	CURTIN LANDING FEES & AIRPORT LEASE FEES	PAID ALL ARRERS
SPC	\$ 44,762.63	WATER USAGE FEES	? - LAST PAYMENT RECEIVED OCT 2011, DEBTOR IGNORING INVOICES & STATEMENTS
DGK	\$ 2,097.00	DERBY - TIP USAGE FEES	DEBTOR UNDER BANKRUPTCY
FIRE	\$ 13,198.16	LGIS PROPERTY INSURANCE, VEHICLE INSURANCE	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
EGA	\$ 1,761.33	DERBY - TIP USAGE FEES	CONTACTED -INFORMED WILL BE PAID SHORTLY
RHJ	\$ 5,355.53	ANNUAL LEASE FEE - DERBY AIRPORT	MAKING REGULAR PAYMENTS
KING	\$ 2,115.00	DERBY TIP USAGE FEE	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
EAC	\$1,100	JOINT KIMBERLEY NT FORUM - 2016	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
KSR	\$ 2,250.00	ANNUAL LEASE CHARGE DERBY WHARF	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
KDT	\$ 9,355.58	DERBY WHARF CHARGES	CLIENT REQUESTED FOR FEE WAIVEL/ REDUCTION - FILE BEFORE CEO

PLO	\$ 109,956.27	DERBY WHARF CHARGES	CEO DEALING WITH
CLS	\$ 1,400.00	REIMBURSEMENT OF WORKS AT PROPERTY	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
DBM	\$ 1,421.22	ELECTRICITY CHARGE - TENNIS COURT	MAKING REGULAR PAYMENTS
DTB	\$ 9,422.79	ANNUAL PROPERTY INSURANCE	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
1099	\$ 1,850.00	REIMBURSEMENT OF WORKS AT PROPERTY	IGNORING CONTACT MADE
1049	\$ 4,401.00	REIMBURSEMENT OF WORKS AT PROPERTY	CONTACTED. PROPERTY BELONGS TO HER SON
TREE	\$1,155	DERBY TIP USAGE FEE	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
NWD	\$3,015	DERBY - TIP USAGE FEES	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
KWT	\$1,334	DERBY - TIP USAGE FEES	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
KWS	\$5,352	DERBY - TIP USAG EFEE	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
VDR	\$1,100	JOINT KIMBERLEY NT FORUM - 2016	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
WAH	\$1,650	JOINT KIMBERLEY NT FORUM - 2016	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
EXP	\$ 1,454.27	WHARF CHARGES - DERBY	ADVISED OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
RFA	\$ 2,380.00	KAP SPONSORSHIP & PLANNING APPLICATION FEE PC/17/16	ADVISED VIA EMAIL & PHONE OF OUTSTANDING INVOICE TO FOLLOW UP PAYMENT
TOTAL	\$ 238,651.31		



Shire of Derby/West Kimberley

ITEM 10.2.3

ATTACHMENT 6

LETTER OF RESIGNATION



30/03/2017

Dear Mr Stephen Gash and the council members of the Shire of Derby/West Kimberley

RE: Letter of resignation as Shire Councillor

Please accept my formal resignation as a Councillor for the Shire of Derby West/Kimberley.

As you will be aware I have accepted the national role of Aboriginal and Torres Strait Islander Social Justice Commissioner based at the Australian Human Rights Commission in Sydney, commencing this coming Monday 3rd April.

It is with apprehension and excitement that I take on this position. The Social Justice Commissioner carries an important legacy and ongoing responsibility of upholding, safe-guarding and representing the needs and rights of all our people across Australia. It is a role that reflects the traditions of Aboriginal leadership in the Kimberley. A tradition that has seen our people appointed to significant national positions determined to raise the community voice to a national level.

It has been a great privilege to have been involved in the governance and decision making of the Shire and representing the issues and rights of people across the Fitzroy Valley. I have learnt much from you all as my fellow council members and I will continue to work on the many issues that were raised in council at a national level. I have been fortunate to witness the hard work of the council and all your determination to strengthening the governance of the region and ensuring we respond to the needs on the ground.

I will continue to ensure that we all remain committed to bringing our universal human rights to our people on the ground and that public policy and governance decisions are always accountable to our people's rights and needs.

Thank you for your support. I look forward to hearing of the positive work of the council and will remain informed of your development priorities. I am sure there will be many commonalities in our work and shared commitments to ensuring the living standards of Aboriginal and Torres Strait Islander people across this nation meet those of all Australians.

Yours sincerely,

Dr June Oscar AO



Shire of Derby/West Kimberley

ITEM 10.2.4

ATTACHMENT 7

2015-16 ANNUAL REPORT

PROVIDED UNDER SEPARATE COVER