

15 February 2024

Mr Vernon Lawrence  
Chief Executive Officer  
Shire of Wyndham-East Kimberley  
PO Box 614  
**KUNUNURRA WA 6743**

Dear Vernon

### COMPILATION REPORT TO SHIRE OF WYNDHAM EAST KIMBERLEY

We have compiled the accompanying special purpose financial report of Shire of Wyndham East Kimberley which comprise the statement of financial position as at 31 December 2023, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information Shire of Wyndham East Kimberley as at 31 December 2023 and for the period then ended based on the records of Shire of Wyndham East Kimberley.

### THE RESPONSIBILITY OF SHIRE OF WYNDHAM EAST KIMBERLEY

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

### OUR RESPONSIBILITY

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

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

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

### ASSURANCE DISCLAIMER

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

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

### NOTE REGARDING BASIS OF PREPARATION

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



Russell Barnes  
Director  
Moore Australia (WA) Pty Ltd

# SHIRE OF WYNDHAM EAST KIMBERLEY

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 December 2023

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

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**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	11,032,278	11,032,278	<b>11,032,569</b>	291	0.00%	
Rates excluding general rates	595,226	595,226	<b>592,500</b>	(2,726)	(0.46%)	
Grants, subsidies and contributions	1,036,380	910,130	<b>408,509</b>	(501,621)	(55.12%)	▼
Fees and charges	8,959,310	5,441,058	<b>6,077,571</b>	636,513	11.70%	▲
Interest revenue	704,000	372,000	<b>591,746</b>	219,746	59.07%	▲
Other revenue	426,203	415,203	<b>374,349</b>	(40,854)	(9.84%)	
	<b>22,753,397</b>	<b>18,765,895</b>	<b>19,077,244</b>	311,349	1.66%	
<b>Expenditure from operating activities</b>						
Employee costs	(14,433,018)	(7,331,936)	<b>(5,939,047)</b>	1,392,889	19.00%	▲
Materials and contracts	(6,565,061)	(3,233,532)	<b>(3,218,384)</b>	15,148	0.47%	
Utility charges	(1,422,900)	(711,450)	<b>(480,871)</b>	230,579	32.41%	▲
Depreciation	(8,169,943)	(4,084,972)	<b>(3,468,507)</b>	616,465	15.09%	▲
Finance costs	(183,272)	(95,513)	<b>(95,514)</b>	(1)	(0.00%)	
Insurance	(712,090)	(712,090)	<b>(884,456)</b>	(172,366)	(24.21%)	▼
Other expenditure	(1,663,842)	(810,742)	<b>(409,091)</b>	401,651	49.54%	▲
Loss on asset disposals	(41,500)	0	<b>0</b>	0	0.00%	
	<b>(33,191,626)</b>	<b>(16,980,235)</b>	<b>(14,495,870)</b>	2,484,365	14.63%	
Non-cash amounts excluded from operating activities	2(b) 8,215,854	4,084,972	<b>3,477,749</b>	(607,223)	(14.86%)	▼
<b>Amount attributable to operating activities</b>	<b>(2,222,375)</b>	<b>5,870,632</b>	<b>8,059,123</b>	2,188,491	37.28%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	24,009,064	5,451,504	<b>4,249,316</b>	(1,202,188)	(22.05%)	▼
Proceeds from disposal of assets	88,000	0	<b>0</b>	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	16,540	0	<b>0</b>	0	0.00%	
	<b>24,113,604</b>	<b>5,451,504</b>	<b>4,249,316</b>	(1,202,188)	(22.05%)	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(2,826,044)	(1,413,023)	<b>(587,246)</b>	825,777	58.44%	▲
Payments for construction of infrastructure	(31,449,579)	(15,724,790)	<b>(13,413,429)</b>	2,311,361	14.70%	▲
	<b>(34,275,623)</b>	<b>(17,137,813)</b>	<b>(14,000,675)</b>	3,137,138	18.31%	
<b>Amount attributable to investing activities</b>	<b>(10,162,019)</b>	<b>(11,686,309)</b>	<b>(9,751,359)</b>	1,934,950	16.56%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	11,108,842	4,094,920	<b>4,094,920</b>	0	0.00%	
	<b>11,108,842</b>	<b>4,094,920</b>	<b>4,094,920</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(825,318)	(408,781)	<b>(408,781)</b>	0	0.00%	
Transfer to reserves	(1,209,627)	0	<b>(366,078)</b>	(366,078)	0.00%	
	<b>(2,034,945)</b>	<b>(408,781)</b>	<b>(774,859)</b>	(366,078)	(89.55%)	
<b>Amount attributable to financing activities</b>	<b>9,073,897</b>	<b>3,686,139</b>	<b>3,320,061</b>	(366,078)	(9.93%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	3,310,497	3,310,497	<b>4,505,209</b>	1,194,712	36.09%	▲
Amount attributable to operating activities	(2,222,375)	5,870,632	<b>8,059,123</b>	2,188,491	37.28%	▲
Amount attributable to investing activities	(10,162,019)	(11,686,309)	<b>(9,751,359)</b>	1,934,950	16.56%	▲
Amount attributable to financing activities	9,073,897	3,686,139	<b>3,320,061</b>	(366,078)	(9.93%)	
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>1,180,959</b>	<b>6,133,034</b>	4,952,075	419.33%	▲

**KEY INFORMATION**

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

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

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

Please refer to the compilation report

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Actual 30 June 2023	Actual as at 31 December 2023
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	29,413,351	23,075,630
Trade and other receivables	3,404,834	5,953,429
Other financial assets	10,381	10,381
Inventories	10,876	15,879
Other assets	630,594	0
<b>TOTAL CURRENT ASSETS</b>	<b>33,470,036</b>	<b>29,055,319</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	45,933	45,933
Other financial assets	11,565	11,565
Inventories	46,283	46,283
Property, plant and equipment	56,848,603	55,858,418
Infrastructure	249,356,135	260,878,488
<b>TOTAL NON-CURRENT ASSETS</b>	<b>306,308,519</b>	<b>316,840,687</b>
<b>TOTAL ASSETS</b>	<b>339,778,555</b>	<b>345,896,006</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	3,134,400	685,334
Other liabilities	2,452,619	2,452,619
Borrowings	825,316	416,535
Employee related provisions	2,158,796	2,303,404
<b>TOTAL CURRENT LIABILITIES</b>	<b>8,571,131</b>	<b>5,857,892</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	4,106,424	4,106,424
Employee related provisions	188,034	188,034
Other provisions	5,328,640	5,328,640
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>9,623,098</b>	<b>9,623,098</b>
<b>TOTAL LIABILITIES</b>	<b>18,194,229</b>	<b>15,480,990</b>
<b>NET ASSETS</b>	<b>321,584,326</b>	<b>330,415,016</b>
<b>EQUITY</b>		
Retained surplus	104,513,629	117,073,161
Reserve accounts	22,672,140	18,943,298
Revaluation surplus	194,398,557	194,398,557
<b>TOTAL EQUITY</b>	<b>321,584,326</b>	<b>330,415,016</b>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**Matters of non-compliance with Basis of Preparation**

The following matters of non-compliance with the basis of preparation have not been corrected.

1. Balances as at 30 June 2023 have not been finalised and may be subject to change.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

**Judgements and estimates**

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings and infrastructure
- estimated fair value of provisions

**SIGNIFICANT ACCOUNTING POLICES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 14 February 2024

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	<b>Adopted Budget Opening</b>	<b>Actual as at</b>	<b>Actual as at</b>	
<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Note</b>	<b>1 July 2023</b>	<b>30 June 2023</b>	<b>31 December 2023</b>
<b>Current assets</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents		26,037,973	29,413,351	23,075,630
Trade and other receivables		3,118,781	3,404,834	5,953,429
Other financial assets		16,540	10,381	10,381
Inventories		13,624	10,876	15,879
Other assets		0	630,594	0
		<b>29,186,918</b>	<b>33,470,036</b>	<b>29,055,319</b>
<b>Less: current liabilities</b>				
Trade and other payables		(538,893)	(3,134,400)	(685,334)
Other liabilities		(2,403,048)	(2,452,619)	(2,452,619)
Borrowings		(825,318)	(825,316)	(416,535)
Employee related provisions		(1,567,963)	(2,158,796)	(2,303,404)
Other provisions		(124,652)	0	0
		<b>(5,459,874)</b>	<b>(8,571,131)</b>	<b>(5,857,892)</b>
<b>Net current assets</b>		<b>23,727,044</b>	<b>24,898,905</b>	<b>23,197,427</b>
<b>Less: Total adjustments to net current assets</b>	2(c)	<b>(20,416,547)</b>	<b>(20,393,696)</b>	<b>(17,064,393)</b>
<b>Closing funding surplus / (deficit)</b>		<b>3,310,497</b>	<b>4,505,209</b>	<b>6,133,034</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

<b>Non-cash amounts excluded from operating activities</b>	<b>Adopted Budget Estimates</b>	<b>YTD Budget Estimates</b>	<b>YTD Actual</b>
	<b>30 June 2024</b>	<b>(a)</b>	<b>(b)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>			
Less: Movement in liabilities associated with restricted cash	0	0	9,242
Add: Loss on asset disposals	41,500	0	0
Add: Depreciation	8,169,943	4,084,972	3,468,507
Movement in current employee provisions associated with restricted cash	4,411	0	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>8,215,854</b>	<b>4,084,972</b>	<b>3,477,749</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

<b>Adjustments to net current assets</b>	<b>Adopted Budget Opening</b>	<b>Actual as at</b>	<b>Actual as at</b>
	<b>1 July 2023</b>	<b>30 June 2023</b>	<b>31 December 2023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Less: Reserve accounts	(21,901,831)	(22,672,140)	(18,943,298)
Less: Financial assets at amortised cost - self supporting loans	(16,540)	(10,381)	(10,381)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	825,318	825,316	416,535
- Current portion of unspent capital grants held in reserve	522,937	982,369	982,369
- Current portion of employee benefit provisions held in reserve	153,569	481,140	490,382
<b>Total adjustments to net current assets</b>	<b>(20,416,547)</b>	<b>(20,393,696)</b>	<b>(17,064,393)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$50,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(501,621)	(55.12%)	▼
Timing of receipt of grants			
<b>Fees and charges</b>	636,513	11.70%	▲
Airport landing fees. Lease revenue.			
<b>Interest revenue</b>	219,746	59.07%	▲
Timing of interest on investments			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	1,392,889	19.00%	▲
Timing - payroll processing and budget allocations			
Workers compensation insurance allocations			
<b>Utility charges</b>	230,579	32.41%	▲
Timing of payments - all budgeted expenditure accounted for as 6/12			
<b>Depreciation</b>	616,465	15.09%	▲
Estimation of annual depreciation not in line with actual charge. To be adjusted following review and revaluation of assets			
<b>Insurance</b>	(172,366)	(24.21%)	▼
Workers compensation insurance allocations			
<b>Other expenditure</b>	401,651	49.54%	▲
Timing of Councillor payments, Community Grants & Contributions			
<b>Non-cash amounts excluded from operating activities</b>	(607,223)	(14.86%)	▼
Estimation of annual depreciation not in line with actual charge. To be adjusted following review and revaluation of assets			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(1,202,188)	(22.05%)	▼
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	825,777	58.44%	▲
Timing of works			
<b>Payments for construction of infrastructure</b>	2,311,361	14.70%	▲
Timing of works including Kununurra Leisure Centre-Aquatic Pool Renewal			
<b>Surplus or deficit at the start of the financial year</b>	1,194,712	36.09%	▲
Refer Note 2(a)			
<b>Surplus or deficit after imposition of general rates</b>	4,952,075	419.33%	▲
Due to variances described above			

# SHIRE OF WYNDHAM EAST KIMBERLEY

## SUPPLEMENTARY INFORMATION

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SHIRE OF WYNDHAM EAST KIMBERLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.31 M	\$3.31 M	\$4.51 M	\$1.19 M
Closing	\$0.00 M	\$1.18 M	\$6.13 M	\$4.95 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$23.08 M	% of total
Unrestricted Cash	\$4.13 M	17.9%
Restricted Cash	\$18.94 M	82.1%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.69 M	% Outstanding
Trade Payables	\$0.31 M	
0 to 30 Days		99.3%
Over 30 Days		0.6%
Over 90 Days		0.1%

Refer to 9 - Payables

Receivables		
	\$2.04 M	% Collected
Rates Receivable	\$3.91 M	66.1%
Trade Receivable	\$2.04 M	% Outstanding
Over 30 Days		77.6%
Over 90 Days		54.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.22 M)	\$5.87 M	\$8.06 M	\$2.19 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$11.63 M	% Variance
YTD Budget	\$11.63 M	(0.0%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.41 M	% Variance
YTD Budget	\$0.91 M	(55.1%)

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$6.08 M	% Variance
YTD Budget	\$5.44 M	11.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$10.16 M)	(\$11.69 M)	(\$9.75 M)	\$1.93 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.09 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$13.41 M	% Spent
Adopted Budget	\$31.45 M	(57.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$4.25 M	% Received
Adopted Budget	\$23.48 M	(81.9%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$9.07 M	\$3.69 M	\$3.32 M	(\$0.37 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.41 M)
Interest expense	(\$0.09 M)
Principal due	\$4.52 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$18.94 M
Interest earned	\$0.37 M

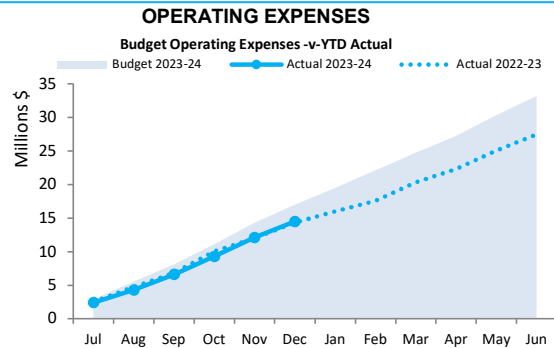
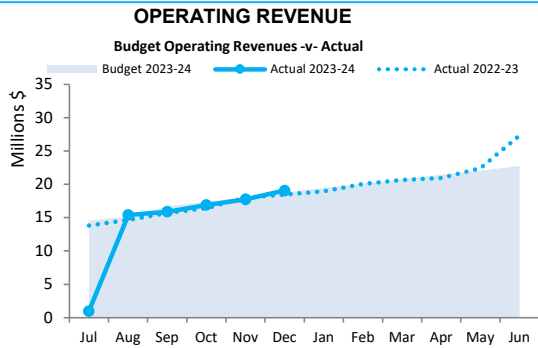
Refer to 4 - Cash Reserves

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

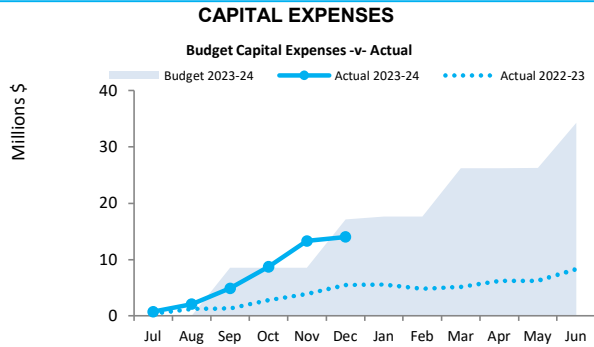
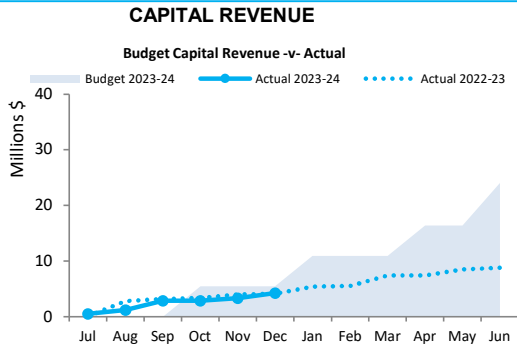
**SHIRE OF WYNDHAM EAST KIMBERLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 KEY INFORMATION - GRAPHICAL**

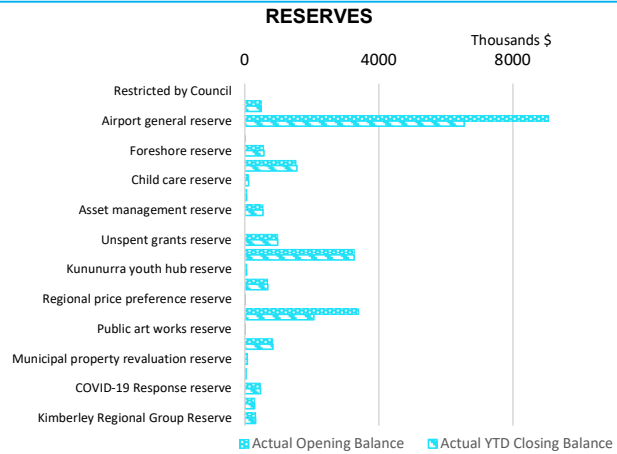
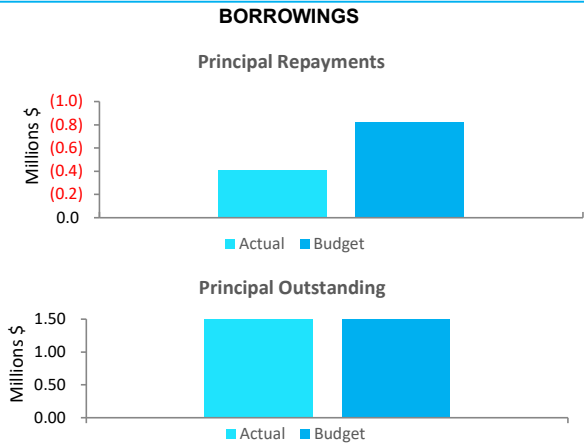
**OPERATING ACTIVITIES**



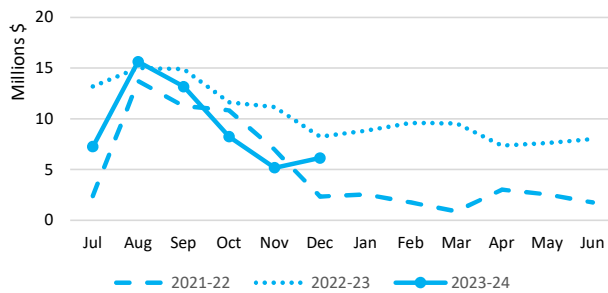
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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