

22 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 January 2024, 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 January 2024 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. 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.



Russell Barnes
Director

Moore Australia (WA) Pty Ltd

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.

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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 January 2024

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 JANUARY 2024**

| | Adopted Budget Estimates | YTD Budget Estimates | YTD Actual | Variance* \$ | Variance* % | Var. |
|--|--------------------------------|----------------------------|---------------------|-----------------|----------------------|------|
| Note | (a) \$ | (b) \$ | (c) \$ | (c) - (b) \$ | ((c) - (b))/(b) % | |
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 11,032,278 | 11,032,278 | 11,032,569 | 291 | 0.00% | |
| Rates excluding general rates | 595,226 | 595,226 | 592,500 | (2,726) | (0.46%) | |
| Grants, subsidies and contributions | 1,036,380 | 952,880 | 415,601 | (537,279) | (56.38%) | ▼ |
| Fees and charges | 8,959,310 | 6,020,796 | 6,507,001 | 486,205 | 8.08% | |
| Interest revenue | 704,000 | 427,333 | 687,816 | 260,483 | 60.96% | ▲ |
| Other revenue | 426,203 | 416,703 | 374,555 | (42,148) | (10.11%) | |
| | 22,753,397 | 19,445,216 | 19,610,042 | 164,826 | 0.85% | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (14,433,018) | (8,425,579) | (6,800,301) | 1,625,278 | 19.29% | ▲ |
| Materials and contracts | (6,565,061) | (3,772,454) | (3,854,203) | (81,749) | (2.17%) | |
| Utility charges | (1,422,900) | (830,025) | (637,525) | 192,500 | 23.19% | ▲ |
| Depreciation | (8,169,943) | (4,765,800) | (4,050,301) | 715,499 | 15.01% | ▲ |
| Finance costs | (183,272) | (99,344) | (99,345) | (1) | (0.00%) | |
| Insurance | (712,090) | (712,090) | (884,456) | (172,366) | (24.21%) | ▼ |
| Other expenditure | (1,663,842) | (909,621) | (541,775) | 367,846 | 40.44% | ▲ |
| Loss on asset disposals | (41,500) | 0 | 0 | 0 | 0.00% | |
| | (33,191,626) | (19,514,913) | (16,867,906) | 2,647,007 | 13.56% | |
| Non-cash amounts excluded from operating activities | 2(b) 8,215,854 | 4,765,800 | 4,059,543 | (706,257) | (14.82%) | ▼ |
| Amount attributable to operating activities | (2,222,375) | 4,696,103 | 6,801,679 | 2,105,576 | 44.84% | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 24,009,064 | 10,903,008 | 7,501,683 | (3,401,325) | (31.20%) | ▼ |
| Proceeds from disposal of assets | 88,000 | 0 | 0 | 0 | 0.00% | |
| Proceeds from financial assets at amortised cost - self supporting loans | 16,540 | 0 | 0 | 0 | 0.00% | |
| | 24,113,604 | 10,903,008 | 7,501,683 | (3,401,325) | (31.20%) | |
| Outflows from investing activities | | | | | | |
| Payments for property, plant and equipment | (2,826,044) | (1,413,022) | (707,843) | 705,179 | 49.91% | ▲ |
| Payments for construction of infrastructure | (31,449,579) | (15,724,790) | (16,000,783) | (275,993) | (1.76%) | |
| | (34,275,623) | (17,137,812) | (16,708,626) | 429,186 | 2.50% | |
| Amount attributable to investing activities | (10,162,019) | (6,234,804) | (9,206,943) | (2,972,139) | (47.67%) | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfer from reserves | 11,108,842 | 4,094,920 | 4,094,920 | 0 | 0.00% | |
| | 11,108,842 | 4,094,920 | 4,094,920 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | |
| Repayment of borrowings | (825,318) | (492,361) | (492,361) | 0 | 0.00% | |
| Transfer to reserves | (1,209,627) | 0 | (366,077) | (366,077) | 0.00% | |
| | (2,034,945) | (492,361) | (858,438) | (366,077) | (74.35%) | |
| Amount attributable to financing activities | 9,073,897 | 3,602,559 | 3,236,482 | (366,077) | (10.16%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 3,310,497 | 3,310,497 | 4,505,209 | 1,194,712 | 36.09% | ▲ |
| Amount attributable to operating activities | (2,222,375) | 4,696,103 | 6,801,679 | 2,105,576 | 44.84% | ▲ |
| Amount attributable to investing activities | (10,162,019) | (6,234,804) | (9,206,943) | (2,972,139) | (47.67%) | ▼ |
| Amount attributable to financing activities | 9,073,897 | 3,602,559 | 3,236,482 | (366,077) | (10.16%) | ▼ |
| Surplus or deficit after imposition of general rates | 0 | 5,374,355 | 5,336,427 | (37,928) | (0.71%) | |

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 JANUARY 2024**

| | Actual 30 June 2024 | Actual as at 31 January 2024 |
|--------------------------------------|--------------------------------|---|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 29,413,351 | 21,512,945 |
| Trade and other receivables | 3,404,834 | 6,803,108 |
| Other financial assets | 10,381 | 10,381 |
| Inventories | 10,876 | 15,879 |
| Other assets | 630,594 | 0 |
| TOTAL CURRENT ASSETS | 33,470,036 | 28,342,313 |
| NON-CURRENT ASSETS | | |
| 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 | 56,658,757 |
| Infrastructure | 249,356,135 | 262,204,306 |
| TOTAL NON-CURRENT ASSETS | 306,308,519 | 318,966,844 |
| TOTAL ASSETS | 339,778,555 | 347,309,157 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 3,134,400 | 856,171 |
| Other liabilities | 2,452,619 | 2,452,619 |
| Borrowings | 825,316 | 332,955 |
| Employee related provisions | 2,158,796 | 2,216,169 |
| TOTAL CURRENT LIABILITIES | 8,571,131 | 5,857,914 |
| NON-CURRENT LIABILITIES | | |
| Borrowings | 4,106,424 | 4,106,424 |
| Employee related provisions | 188,034 | 188,034 |
| Other provisions | 5,328,640 | 5,328,640 |
| TOTAL NON-CURRENT LIABILITIES | 9,623,098 | 9,623,098 |
| TOTAL LIABILITIES | 18,194,229 | 15,481,012 |
| NET ASSETS | 321,584,326 | 331,828,145 |
| EQUITY | | |
| Retained surplus | 104,513,629 | 118,486,291 |
| Reserve accounts | 22,672,140 | 18,943,297 |
| Revaluation surplus | 194,398,557 | 194,398,557 |
| TOTAL EQUITY | 321,584,326 | 331,828,145 |

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 JANUARY 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings 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 20 February 2024

SHIRE OF WYNDHAM EAST KIMBERLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

| | Adopted Budget Opening | Actual as at 30 June 2023 | Actual as at 31 January 2024 |
|--|------------------------------|---------------------------------|------------------------------------|
| Note | 1 July 2023 | 30 June 2023 | 31 January 2024 |
| | \$ | \$ | \$ |
| Current assets | | | |
| Cash and cash equivalents | 26,037,973 | 29,413,351 | 21,512,945 |
| Trade and other receivables | 3,118,781 | 3,404,834 | 6,803,108 |
| Other financial assets | 16,540 | 10,381 | 10,381 |
| Inventories | 13,624 | 10,876 | 15,879 |
| Other assets | 0 | 630,594 | 0 |
| | 29,186,918 | 33,470,036 | 28,342,313 |
| Less: current liabilities | | | |
| Trade and other payables | (538,893) | (3,134,400) | (856,171) |
| Other liabilities | (2,403,048) | (2,452,619) | (2,452,619) |
| Borrowings | (825,318) | (825,316) | (332,955) |
| Employee related provisions | (1,567,963) | (2,158,796) | (2,216,169) |
| Other provisions | (124,652) | 0 | 0 |
| | (5,459,874) | (8,571,131) | (5,857,914) |
| Net current assets | 23,727,044 | 24,898,905 | 22,484,399 |
| Less: Total adjustments to net current assets | 2(c) (20,416,547) | (20,393,696) | (17,147,972) |
| Closing funding surplus / (deficit) | 3,310,497 | 4,505,209 | 5,336,427 |

(b) Non-cash amounts excluded from operating activities

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

| | Adopted Budget Estimates | YTD Budget Estimates | YTD Actual |
|---|--------------------------------|----------------------------|------------------|
| | 30 June 2024 | (a) | (b) |
| | \$ | \$ | \$ |
| Non-cash amounts excluded from operating activities | | | |
| Adjustments to operating activities | | | |
| 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 | 4,765,800 | 4,050,301 |
| Movement in current employee provisions associated with restricted cash | 4,411 | 0 | 0 |
| Total non-cash amounts excluded from operating activities | 8,215,854 | 4,765,800 | 4,059,543 |

(c) Current assets and liabilities excluded from budgeted deficiency

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

| | Adopted Budget Opening | Actual as at | Actual as at |
|--|------------------------------|---------------------|---------------------|
| | 1 July 2023 | 30 June 2023 | 31 January 2024 |
| | \$ | \$ | \$ |
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (21,901,831) | (22,672,140) | (18,943,297) |
| 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 | 332,955 |
| - 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 |
| Total adjustments to net current assets | 2(a) (20,416,547) | (20,393,696) | (17,147,972) |

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 JANUARY 2024

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. % | |
|--|-------------|----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | (537,279) | (56.38%) | ▼ |
| Receipt of \$94,335 Federal Assistance grants not budgeted for Timing of MRWA direct grants and Grant to be received for Local Planning strategy and scheme review, not received to date. | | | |
| Interest revenue | 260,483 | 60.96% | ▲ |
| Higher interest received on rates and reserve funds. | | | |
| Expenditure from operating activities | | | |
| Employee costs | 1,625,278 | 19.29% | ▲ |
| Outdoor workforce employee cost lower than budgeted. Workers compensation insurance allocations | | | |
| Utility charges | 192,500 | 23.19% | ▲ |
| Timing of payments - all budgeted expenditure accounted for as 7/12 | | | |
| Depreciation | 715,499 | 15.01% | ▲ |
| Estimation of annual depreciation not in line with actual charge. To be adjusted following review and revaluation of assets | | | |
| Insurance | (172,366) | (24.21%) | ▼ |
| Insurance paid higher than budget allocations. | | | |
| Other expenditure | 367,846 | 40.44% | ▲ |
| Timing of Donations, , Community Grants & Contributions, Councillor payments and advertising. | | | |
| Non-cash amounts excluded from operating activities | (706,257) | (14.82%) | ▼ |
| Estimation of annual depreciation not in line with actual charge. To be adjusted following review and revaluation of assets | | | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | (3,401,325) | (31.20%) | ▼ |
| Outflows from investing activities | | | |
| Payments for property, plant and equipment | 705,179 | 49.91% | ▲ |
| Timing of works and acquisition of plant. | | | |
| Surplus or deficit at the start of the financial year | 1,194,712 | 36.09% | ▲ |
| Refer Note 2(a) | | | |
| 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 JANUARY 2024

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 | \$5.37 M | \$5.34 M | (\$0.04 M) |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|-----------|------------|
| | \$21.51 M | % of total |
| Unrestricted Cash | \$2.57 M | 11.9% |
| Restricted Cash | \$18.94 M | 88.1% |

Refer to 3 - Cash and Financial Assets

| Payables | | |
|----------------|----------|---------------|
| | \$0.86 M | % Outstanding |
| Trade Payables | \$0.13 M | |
| 0 to 30 Days | | 8.1% |
| Over 30 Days | | 91.9% |
| Over 90 Days | | 0.4% |

Refer to 9 - Payables

| Receivables | | |
|------------------|----------|---------------|
| | \$3.20 M | % Collected |
| Rates Receivable | \$3.60 M | 68.5% |
| Trade Receivable | \$3.20 M | % Outstanding |
| Over 30 Days | | 55.6% |
| Over 90 Days | | 46.5% |

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) | \$4.70 M | \$6.80 M | \$2.11 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 | \$0.42 M | % Variance |
| YTD Budget | \$0.95 M | (56.4%) |

Refer to 13 - Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| YTD Actual | \$6.51 M | % Variance |
| YTD Budget | \$6.02 M | 8.1% |

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) | (\$6.23 M) | (\$9.21 M) | (\$2.97 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 | \$16.00 M | % Spent |
| Adopted Budget | \$31.45 M | (49.1%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|----------------|-----------|------------|
| YTD Actual | \$7.50 M | % Received |
| Adopted Budget | \$23.48 M | (68.1%) |

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 | \$3.60 M | \$3.24 M | (\$0.37 M) |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|------------|
| Principal repayments | (\$0.49 M) |
| Interest expense | (\$0.09 M) |
| Principal due | \$4.44 M |

Refer to 11 - Borrowings

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

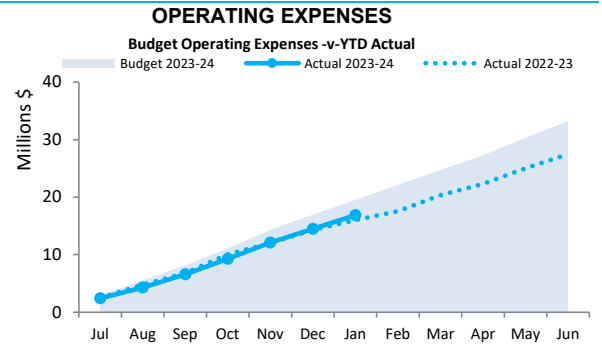
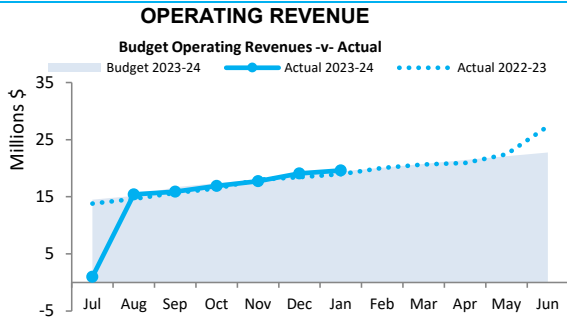
Refer to 4 - Cash Reserves

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

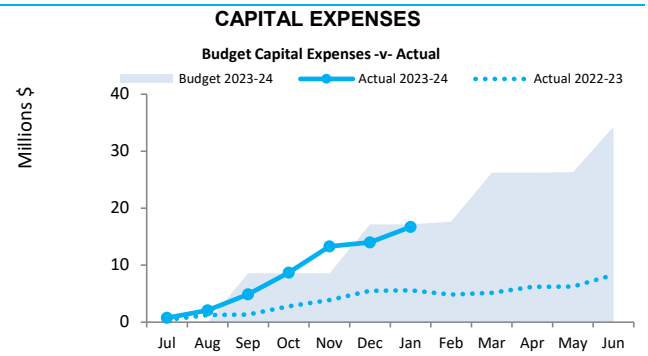
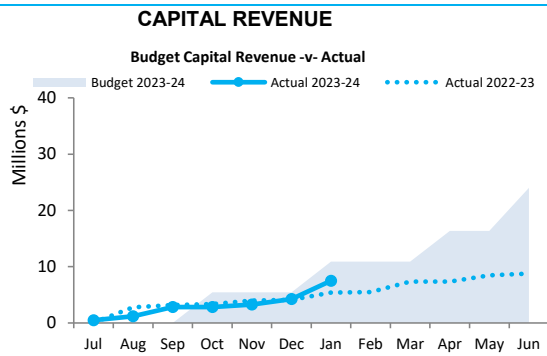
**SHIRE OF WYNDHAM EAST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

2 KEY INFORMATION - GRAPHICAL

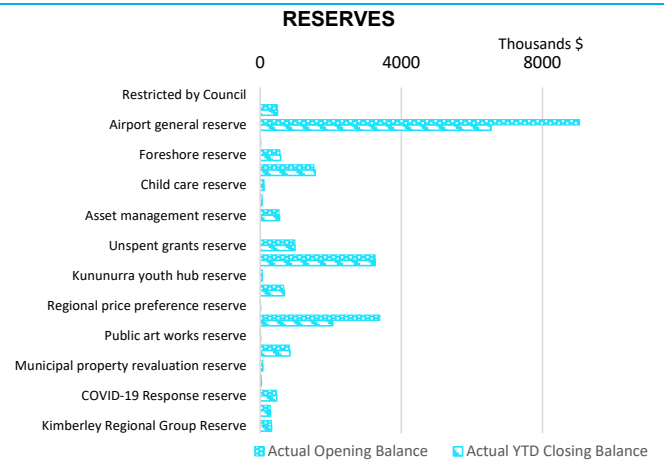
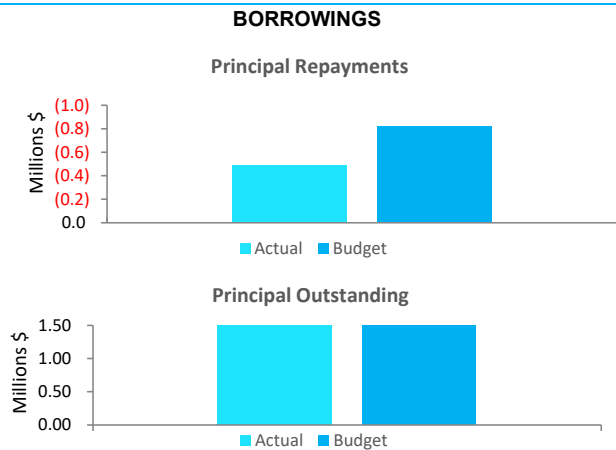
OPERATING ACTIVITIES



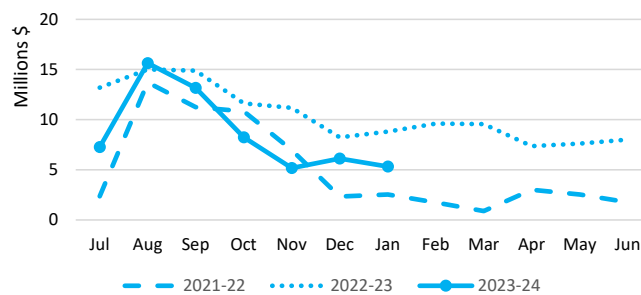
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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