

22 July 2022

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

Dear Vernon

COMPILATION REPORT TO THE SHIRE OF WYNDHAM-EAST KIMBERLEY

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Wyndham-East Kimberley, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 30 June 2022. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF WYNDHAM-EAST KIMBERLEY

The Shire of Wyndham-East Kimberley are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Wyndham-East Kimberley we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Wyndham-East Kimberley provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Wyndham-East Kimberley. We do not accept responsibility to any other person for the contents of the special purpose financial statements.



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

SHIRE OF WYNDHAM-EAST KIMBERLEY

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 30 June 2022

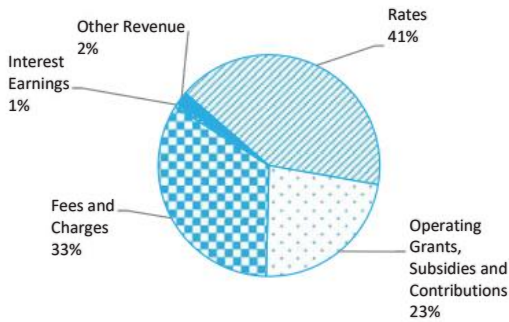
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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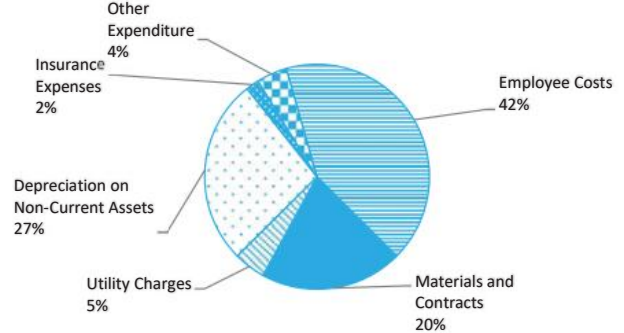
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OPERATING ACTIVITIES

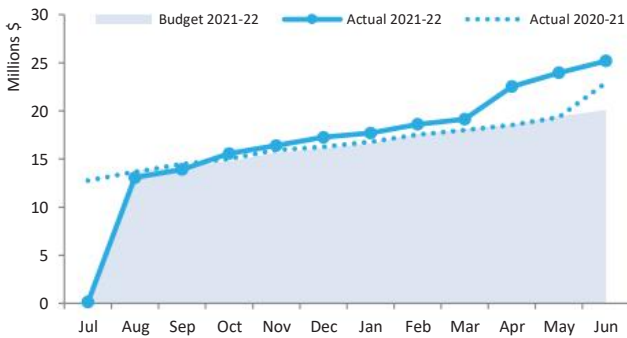
OPERATING REVENUE



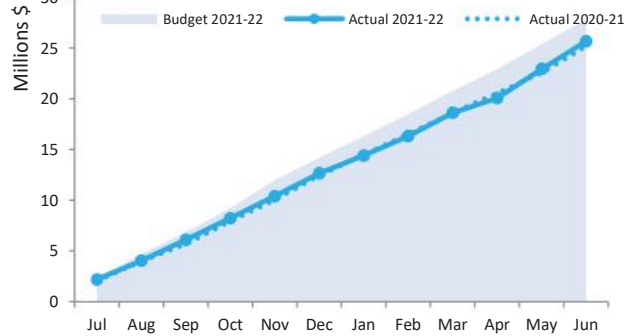
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

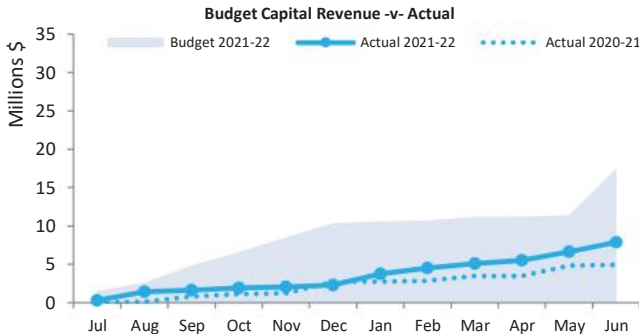


Budget Operating Expenses -v- YTD Actual

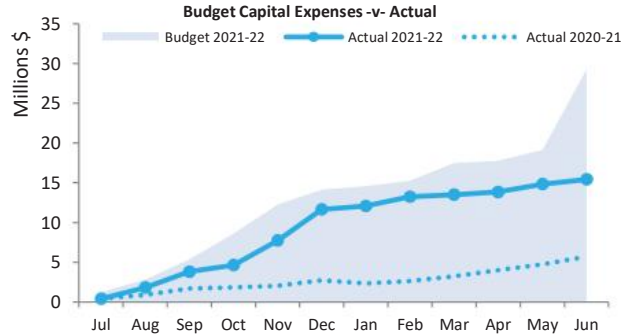


INVESTING ACTIVITIES

CAPITAL REVENUE



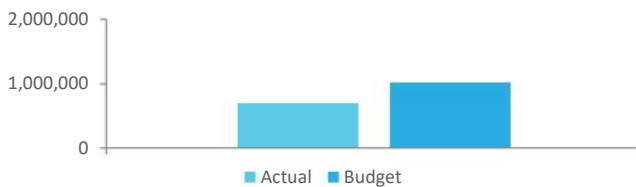
CAPITAL EXPENSES



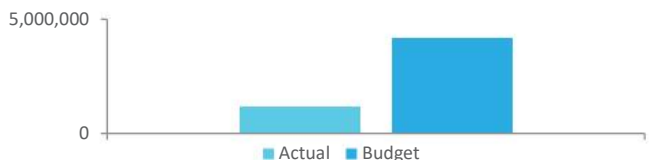
FINANCING ACTIVITIES

BORROWINGS

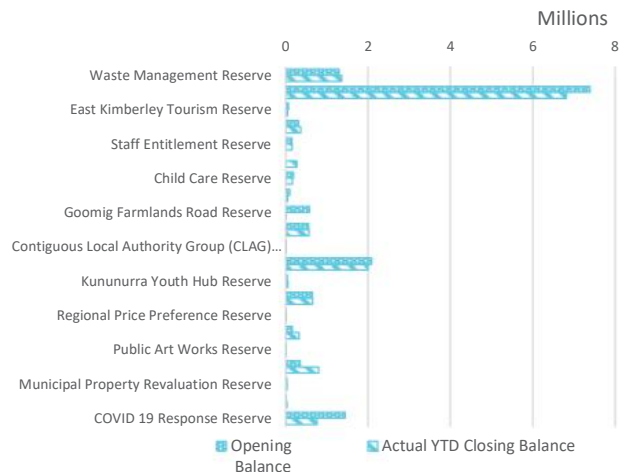
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.01 M	\$4.01 M	\$4.01 M	\$0.00 M
Closing	\$0.05 M	\$0.05 M	\$3.16 M	\$3.10 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$17.81 M	% of total
Unrestricted Cash	\$3.37 M	18.9%
Restricted Cash	\$14.43 M	81.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.50 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
30 to 90 Days		0.0%
Over 90 Days		100%

Refer to Note 5 - Payables

Receivables		
	\$2.47 M	% Collected
Rates Receivable	\$1.01 M	87.9%
Trade Receivable	\$1.46 M	% Outstanding
30 to 90 Days		18.9%
Over 90 Days		18%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.57 M)	(\$0.57 M)	\$6.39 M	\$6.95 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$10.42 M	
	YTD Budget	\$10.48 M
		(0.5%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	YTD Actual	% Variance
	\$5.71 M	
	YTD Budget	\$2.29 M
		149.3%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$8.45 M	
	YTD Budget	\$6.69 M
		26.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$11.72 M)	(\$11.72 M)	(\$7.54 M)	\$4.18 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.00 M	
	Amended Budget	\$0.02 M
		0.0%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$15.42 M	
	Amended Budget	\$29.26 M
		52.7%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$7.88 M	
	Amended Budget	\$17.51 M
		45.0%

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$8.33 M	\$8.33 M	\$0.30 M	(\$8.03 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.70 M
Interest expense	\$0.10 M
Principal due	\$1.21 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$14.43 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

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

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

Rates, general purpose Government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Operation of youth services, day care centres and assistance to other voluntary services.

HOUSING

To provide and maintain staff and residential housing.

Provision of staff and residential housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, administration of the town planning schemes, maintenance of cemeteries, maintenance of rest centres and storm water drainage maintenance.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Maintenance of halls, aquatic centres, recreation centres and various reserves; operation of library and community development services.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and provision and operation of airport services.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts.

Private works operation, plant repair and operations and administrative costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	4,009,980	4,009,980	4,009,980	0	0.00%	
Operating Activities							
Revenue from operating activities							
Governance		18,550	18,550	61,584	43,034	231.99%	▲
General purpose funding - general rates	6	10,477,720	10,477,720	10,424,388	(53,332)	(0.51%)	
General purpose funding - other		2,097,077	2,097,077	5,157,399	3,060,322	145.93%	▲
Law, order and public safety		433,325	433,325	639,238	205,913	47.52%	▲
Health		70,500	70,500	65,795	(4,705)	(6.67%)	
Education and welfare		11,500	11,500	33,155	21,655	188.30%	▲
Housing		169,320	169,320	123,293	(46,027)	(27.18%)	▼
Community amenities		2,839,770	2,839,770	2,968,736	128,966	4.54%	
Recreation and culture		557,928	557,928	639,399	81,471	14.60%	▲
Transport		3,322,000	3,322,000	4,964,096	1,642,096	49.43%	▲
Economic services		82,980	82,980	91,977	8,997	10.84%	
Other property and services		35,000	35,000	32,985	(2,015)	(5.76%)	
		20,115,670	20,115,670	25,202,045	5,086,375		
Expenditure from operating activities							
Governance		(702,602)	(702,602)	(678,619)	23,983	3.41%	
General purpose funding		(374,899)	(374,899)	(295,428)	79,471	21.20%	▲
Law, order and public safety		(1,165,675)	(1,165,675)	(1,194,591)	(28,916)	(2.48%)	
Health		(334,504)	(334,504)	(233,986)	100,518	30.05%	▲
Education and welfare		(125,393)	(125,393)	(136,894)	(11,501)	(9.17%)	
Housing		(377,662)	(377,662)	(314,023)	63,639	16.85%	▲
Community amenities		(5,246,574)	(5,246,574)	(4,734,442)	512,132	9.76%	
Recreation and culture		(6,449,399)	(6,449,399)	(5,688,652)	760,747	11.80%	▲
Transport		(11,446,702)	(11,446,702)	(10,436,674)	1,010,028	8.82%	
Economic services		(1,236,792)	(1,236,792)	(947,703)	289,089	23.37%	▲
Other property and services		(382,444)	(382,444)	(994,640)	(612,196)	(160.07%)	▼
		(27,842,646)	(27,842,646)	(25,655,652)	2,186,994		
Non-cash amounts excluded from operating activities	1(a)	7,157,739	7,157,739	6,838,844	(318,895)	(4.46%)	
Amount attributable to operating activities		(569,237)	(569,237)	6,385,237	6,954,474		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	17,513,412	17,513,412	7,879,459	(9,633,953)	(55.01%)	▼
Proceeds from disposal of assets	7	20,000	20,000	0	(20,000)	(100.00%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	6,694	6,694	0	(6,694)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(29,260,931)	(29,260,931)	(15,419,945)	13,840,986	47.30%	▲
Amount attributable to investing activities		(11,720,825)	(11,720,825)	(7,540,486)	4,180,339		
Financing Activities							
Proceeds from new debentures	9	3,300,000	3,300,000	0	(3,300,000)	(100.00%)	▼
Transfer from reserves	10	10,734,578	10,734,578	4,902,976	(5,831,602)	(54.33%)	▼
Repayment of debentures	9	(1,025,884)	(1,025,884)	(697,127)	328,757	32.05%	▲
Transfer to reserves	10	(4,674,935)	(4,674,935)	(3,903,161)	771,774	16.51%	▲
Amount attributable to financing activities		8,333,759	8,333,759	302,688	(8,031,071)		
Closing funding surplus / (deficit)	1(c)	53,677	53,677	3,157,419			

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$20,000 or 10.00% whichever is the greater.

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

Note: General purpose funding - other revenue includes \$2,951,400 relating to the 2022/2023 Financial Assistance Grant allocation.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	4,009,980	4,009,980	4,009,980	0	0.00%	
Operating Activities							
Revenue from operating activities							
Rates	6	10,477,720	10,477,720	10,424,388	(53,332)	(0.51%)	
Rates other than general rates		7,951	7,951	0	(7,951)	(100.00%)	
Operating grants, subsidies and contributions	12	2,290,088	2,290,088	5,710,210	3,420,122	149.34%	▲
Fees and charges		6,689,792	6,689,792	8,446,685	1,756,893	26.26%	▲
Interest earnings		272,194	272,194	172,724	(99,470)	(36.54%)	▼
Other revenue		377,925	377,925	448,038	70,113	18.55%	▲
		20,115,670	20,115,670	25,202,045	5,086,375		
Expenditure from operating activities							
Employee costs		(11,227,445)	(11,227,445)	(10,742,688)	484,757	4.32%	
Materials and contracts		(6,114,194)	(6,114,194)	(5,244,822)	869,372	14.22%	▲
Utility charges		(1,268,730)	(1,268,730)	(1,175,572)	93,158	7.34%	
Depreciation on non-current assets		(7,116,239)	(7,116,239)	(6,840,097)	276,142	3.88%	
Interest expenses		(99,221)	(99,221)	(53,134)	46,087	46.45%	▲
Insurance expenses		(476,501)	(476,501)	(484,683)	(8,182)	(1.72%)	
Other expenditure		(1,498,816)	(1,498,816)	(1,114,656)	384,160	25.63%	▲
Loss on disposal of assets	7	(41,500)	(41,500)	0	41,500	100.00%	▲
		(27,842,646)	(27,842,646)	(25,655,652)	2,186,994		
Non-cash amounts excluded from operating activities	1(a)	7,157,739	7,157,739	6,838,844	(318,895)	(4.46%)	
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Proceeds from financial assets at amortised cost - self supporting loans	9	6,694	6,694	0	(6,694)	(100.00%)	
Payments for property, plant and equipment	8	(29,260,931)	(29,260,931)	(15,419,945)	13,840,986	47.30%	▲
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Financing Activities							
Proceeds from new debentures	9	3,300,000	3,300,000	0	(3,300,000)	(100.00%)	▼
Transfer from reserves	10	10,734,578	10,734,578	4,902,976	(5,831,602)	(54.33%)	▼
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Refer to Note 16 for an explanation of the reasons for the variance.

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

Note: Operating grants, subsidies and contributions include \$2,951,400 relating to the 2022/2023 Financial Assistance Grant allocation.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

Accounting policies which have been adopted in the preparation of this 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.

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 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

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.

GOODS AND SERVICES TAX

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.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 21 July 2022

(a) Non-cash items 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.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Movement in liabilities associated with restricted cash		0	0	454
Movement in pensioner deferred rates (non-current)		0	0	2,529
Movement in employee benefit provisions (non-current)		0	0	(4,236)
Add: Loss on asset disposals	7	41,500	41,500	0
Add: Depreciation on assets		7,116,239	7,116,239	6,840,097
Total non-cash items excluded from operating activities		7,157,739	7,157,739	6,838,844

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Last Year Closing 30 June 2021	This Time Last Year 30 June 2021	Year to Date 30 June 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(15,433,939)	(15,433,939)	(14,434,124)
Less: - Financial assets at amortised cost - self supporting loans	4	(10,381)	(10,381)	(5,351)
Add: Borrowings	9	712,854	712,854	15,727
Add: Current portion of unspent grants held in reserve		1,696,698	1,696,698	1,696,698
Add: Provisions - employee	11	148,651	148,651	149,133
Total adjustments to net current assets		(12,886,117)	(12,886,117)	(12,577,917)

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

Current assets

Cash and cash equivalents	2	10,689,564	10,689,564	12,609,319
Financial assets at amortised cost	2	10,301,769	10,301,769	5,198,352
Rates receivables	3	1,062,078	1,062,078	1,007,759
Receivables	3	1,450,012	1,450,012	1,458,070
Other current assets	4	204,795	204,795	21,019

Less: Current liabilities

Payables	5	(2,055,519)	(2,055,519)	(502,011)
Borrowings	9	(712,854)	(712,854)	(15,727)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	11	(2,211,154)	(2,211,154)	(2,211,154)
Provisions	11	(1,832,594)	(1,832,594)	(1,830,291)
Less: Total adjustments to net current assets	1(b)	(12,886,117)	(12,886,117)	(12,577,917)

Closing funding surplus / (deficit)

4,009,980 **4,009,980** **3,157,419**

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.

Description	Classification	Unrestricted	Restricted	Total Cash and Financial Assets	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash on hand	Cash and cash equivalents	2,050	0	2,050	0	Cash on hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	3,371,346	0	3,371,346	0	Bankwest	Variable	Nil
Reserve Fund Bank Account	Cash and cash equivalents	151	264,179	264,330	0	Bankwest	Variable	Nil
Reserve Term Deposit	Cash and cash equivalents	0	1,070,063	1,070,063	0	NAB	0.81%	Aug-22
Reserve Term Deposit	Cash and cash equivalents	0	1,070,714	1,070,714	0	NAB	0.81%	Aug-22
Reserve Term Deposit	Cash and cash equivalents	0	1,070,714	1,070,714	0	NAB	0.81%	Aug-22
Reserve Term Deposit	Cash and cash equivalents	0	1,060,224	1,060,224	0	NAB	0.81%	Aug-22
Reserve Term Deposit	Cash and cash equivalents	0	1,864,532	1,864,532	0	Bankwest	0.27%	Jul-22
Reserve Term Deposit	Cash and cash equivalents	0	1,219,073	1,219,073	0	Bankwest	0.27%	Jul-22
Reserve Term Deposit	Financial assets at amortised cost	0	3,109,487	3,109,487	0	CBA	1.79%	Sep-22
Reserve Term Deposit	Cash and cash equivalents	0	1,043,494	1,043,494	0	CBA	0.27%	Jul-22
Reserve Term Deposit	Financial assets at amortised cost	0	1,047,442	1,047,442	0	NAB	2.48%	Oct-22
Reserve Term Deposit	Financial assets at amortised cost	0	1,041,423	1,041,423	0	NAB	2.48%	Oct-22
Goomig Farmlands Reserve Bank	Cash and cash equivalents	0	572,779	572,779	0	Bankwest	0.05%	NA
Trust Bank Account	Cash and cash equivalents	0	0	0	76,498	Bankwest	NA	NA
Trust Investment Account	Financial assets at amortised cost	0	0	0	493,385	Bankwest	1.97%	Sep-22
Total		3,373,547	14,434,124	17,807,671	569,883			
Comprising								
Cash and cash equivalents		3,373,547	9,235,772	12,609,319	76,498			
Financial assets at amortised cost		0	5,198,352	5,198,352	493,385			
		3,373,547	14,434,124	17,807,671	569,883			

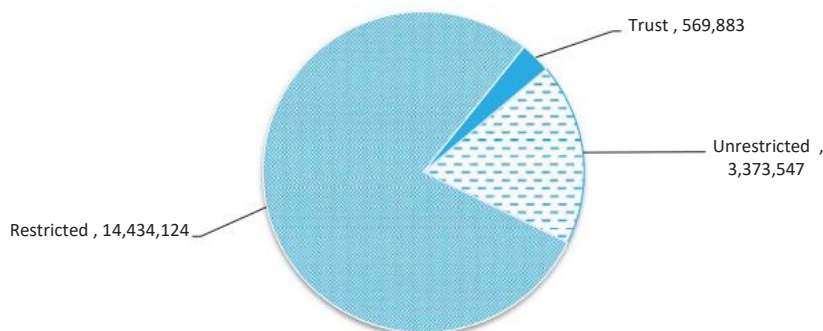
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

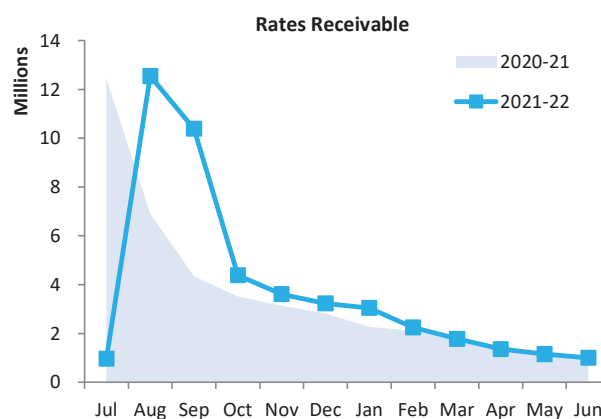
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2021	30 Jun 2022
	\$	\$
Gross rates in arrears previous year	1,818,893	1,503,124
Levied this year	11,265,352	10,424,388
Less - collections to date	(11,581,121)	(10,478,707)
Gross rates collectable	1,503,124	1,448,805
Allowance for impairment of rates receivable	(441,046)	(441,046)
Net rates collectable	1,062,078	1,007,759
% Collected	88.5%	87.9%

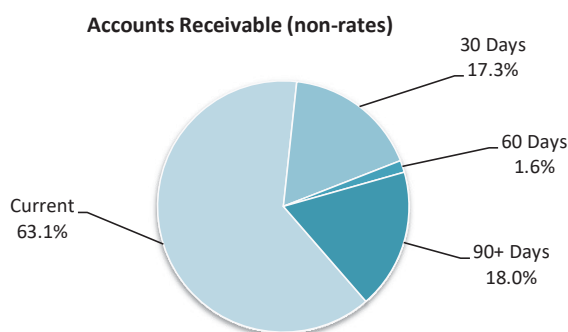


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(49,325)	976,685	267,996	24,055	278,714	1,498,125
Percentage		63.1%	17.3%	1.6%	18%	
Balance per trial balance						
Sundry receivable						1,498,125
ATO receivable						166,038
Increase in Allowance for impairment of receivables from contracts with customers						(239,487)
Rates ESL and pensioner rebates						33,394
Total receivables general outstanding						1,458,070

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 June 2022
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	10,381	0	0	10,381
Inventory				
Fuel, oil and materials on hand	3,145	2,653	0	5,798
Stock on hand	3,644	0	(4,200)	(556)
Other current assets				
Prepayments	59,489	0	(59,489)	0
Accrued income	128,136	0	(122,740)	5,396
Total other current assets	204,795	2,653	(186,429)	21,019
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

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

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

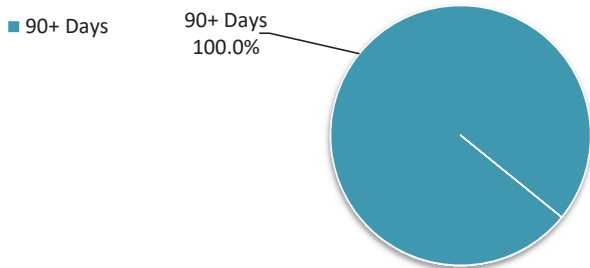
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(1,718)	0	0	0	5,291	3,573
Percentage		0%	0%	0%	100%	
Balance per trial balance						
Sundry creditors						3,573
ATO liabilities						128,108
Accrued expenditure						6,411
Payroll creditors						99,245
Bonds and deposits						94,641
Other payables						170,033
Total payables general outstanding						502,011

Amounts shown above include GST (where applicable)

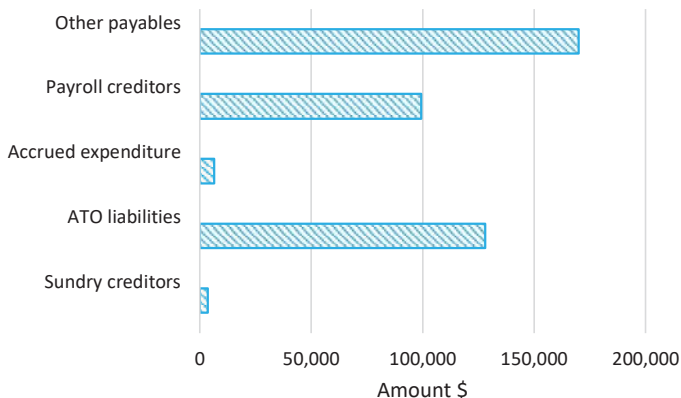
KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.

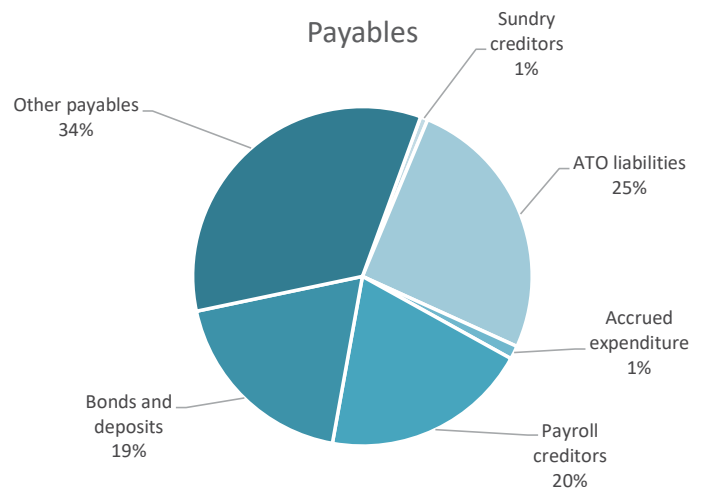
Aged Payables



Payables



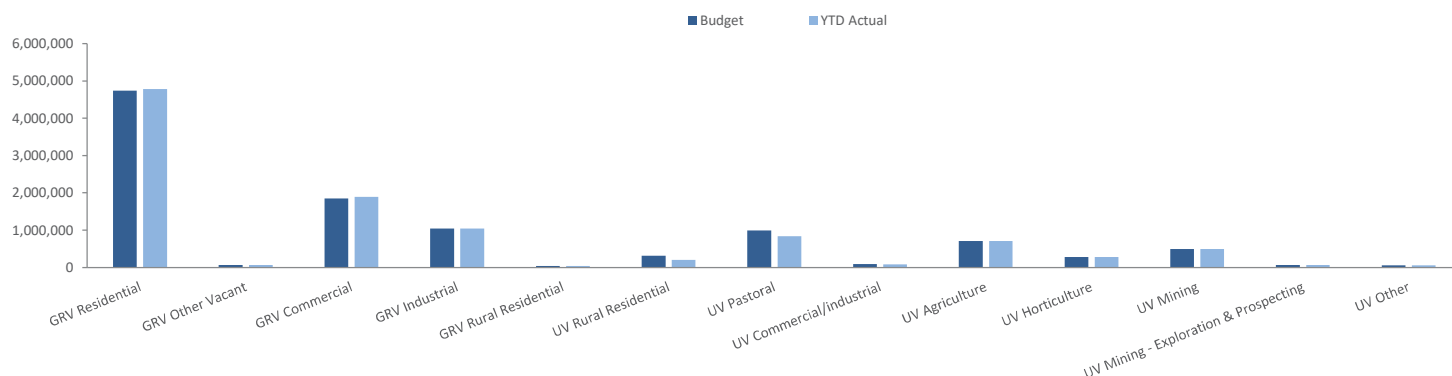
Payables



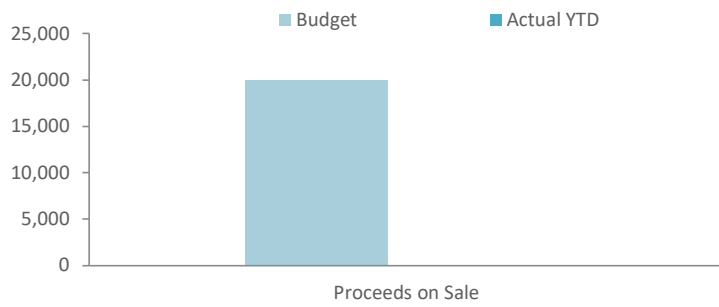
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.14630	1,675	32,367,222	4,735,325	0	0	4,735,325	4,738,070	40,911	562	4,779,543
GRV Other Vacant	0.22690	28	30,000	68,751	0	0	68,751	63,169	4,413	268	67,850
GRV Commercial	0.14430	172	12,786,644	1,845,113	0	0	1,845,113	1,847,949	42,076	1,388	1,891,413
GRV Industrial	0.14030	169	7,426,811	1,041,982	0	0	1,041,982	1,041,982	0	(19)	1,041,963
GRV Rural Residential	0.14630	23	260,780	38,152	0	0	38,152	38,152	0	0	38,152
Unimproved value											
UV Rural Residential	0.01320	125	23,859,000	314,939	0	0	314,939	314,939	(557)	(112,122)	202,260
UV Pastoral	0.05700	21	17,365,229	989,761	0	0	989,761	989,761	24,138	(174,156)	839,743
UV Commercial/Industrial	0.00780	44	11,661,580	90,960	0	0	90,960	90,960	(3,740)	(4,213)	83,007
UV Agriculture	0.01170	79	60,851,109	711,970	0	0	711,970	711,970	0	0	711,970
UV Horticulture	0.01020	93	27,215,000	277,593	0	0	277,593	277,593	(326)	(54)	277,213
UV Mining	0.27670	36	1,785,596	494,074	0	0	494,074	494,074	2,136	0	496,210
UV Mining - Exploration & Prospecting	0.13830	31	475,143	65,712	0	0	65,712	65,712	3,056	(4,065)	64,703
UV Other	0.00660	4	8,825,000	58,245	0	0	58,245	58,245	0	0	58,245
Sub-Total		2,500	204,909,114	10,732,577	0	0	10,732,577	10,732,576	112,107	(292,411)	10,552,272
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	1,123	22	126,649	24,706	0	0	24,706	28,075	0	0	28,075
GRV Other Vacant	1,123	98	217,841	110,054	0	0	110,054	106,685	0	0	106,685
GRV Commercial	1,123	16	84,981	17,968	0	0	17,968	17,968	0	0	17,968
GRV Industrial	1,123	9	30,275	10,107	0	0	10,107	10,107	0	0	10,107
GRV Rural Residential	1,123	3	11,644	3,369	0	0	3,369	3,369	0	0	3,369
Unimproved value											
UV Rural Residential	1,123	75	5,076,000	84,225	0	0	84,225	84,225	0	0	84,225
UV Pastoral	1,123	0	0	0	0	0	0	0	0	0	0
UV Commercial/Industrial	1,123	24	855,000	26,952	0	0	26,952	26,952	0	0	26,952
UV Agriculture	1,123	1	83,000	1,123	0	0	1,123	1,123	0	0	1,123
UV Horticulture	1,123	0	0	0	0	0	0	0	0	0	0
UV Mining	1,123	28	46,852	31,444	0	0	31,444	31,444	0	0	31,444
UV Mining - Exploration & Prospecting	313	10	15,036	3,130	0	0	3,130	3,130	0	0	3,130
UV Other	1,123	1	135,000	1,123	0	0	1,123	1,123	0	0	1,123
Sub-total		287	6,682,278	314,201	0	0	314,201	314,201	0	0	314,201
Concession							(569,058)				(442,085)
Amount from general rates							10,477,720				10,424,388
Ex-gratia rates							7,951				0
Total general rates							10,485,671				10,424,388

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



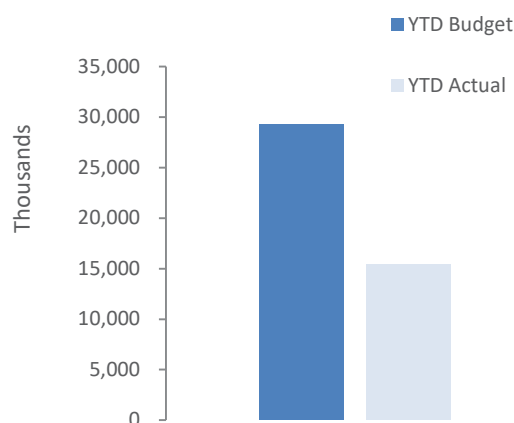
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Plant and equipment	61,500	20,000	0	(41,500)	0	0	0	0
		61,500	20,000	0	(41,500)	0	0	0	0



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings	1,022,584	1,022,584	723,984	(298,600)
Furniture and equipment	81,339	81,339	6,999	(74,340)
Plant and equipment	975,319	975,319	52,101	(923,218)
Infrastructure - roads	9,964,405	9,964,405	8,707,750	(1,256,655)
infrastructure - footpaths	847,292	847,292	527,780	(319,512)
Infrastructure - drainage	2,142,128	2,142,128	1,855,569	(286,559)
Infrastructure - bridges	378,329	378,329	112,644	(265,685)
Infrastructure - airports	855,504	855,504	128,255	(727,249)
Infrastructure - other	12,994,031	12,994,031	3,304,863	(9,689,168)
Payments for Capital Acquisitions	29,260,931	29,260,931	15,419,945	(13,840,986)
Total Capital Acquisitions	29,260,931	29,260,931	15,419,945	(13,840,986)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	17,513,412	17,513,412	7,879,459	(9,633,953)
Borrowings	3,300,000	3,300,000	0	(3,300,000)
Other (disposals & C/Fwd)	20,000	20,000	0	(20,000)
Cash backed reserves				
Waste Management Reserve	264,443	264,443	179,145	(85,298)
Airport General Reserve	1,081,220	1,081,220	930,815	(150,405)
East Kimberley Tourism Reserve	51,517	51,517	79,735	28,218
Foreshore Reserve	2,800	2,800	28,697	25,897
Child Care Reserve	40,559	40,559	48,530	7,971
Footpaths Reserve	0	0	53,155	53,155
Goornig Farmlands Road Reserve	0	0	572,288	572,288
Asset Management Reserve	30,000	30,000	0	(30,000)
Contiguous Local Authority Group (CLAG) Reserve	0	0	6,783	6,783
Unspent Grants and Loans Reserve	7,765,826	7,765,826	2,286,187	(5,479,639)
Kununurra Youth Hub Reserve	26,000	26,000	23,396	(2,604)
Capital Works - Municipal Funded Reserve	1,104,859	1,104,859	0	(1,104,859)
COVID 19 Response Reserve	367,354	367,354	694,245	326,891
Contribution - operations	(2,307,059)	(2,307,059)	2,637,510	4,944,569
Capital funding total	29,260,931	29,260,931	15,419,945	(13,840,986)

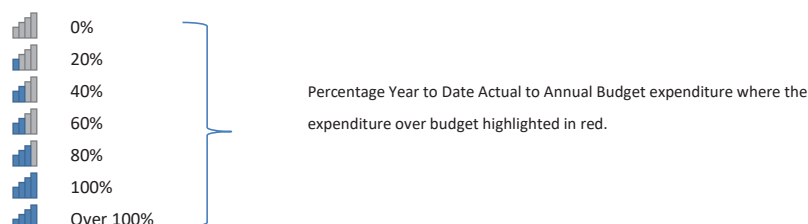
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. 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 local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total

Level of completion indicators

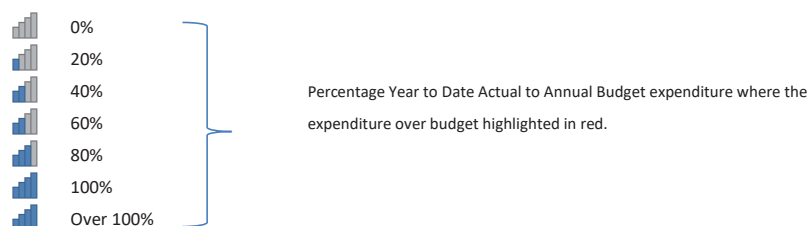


Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Land and Buildings					
	04050310 Kununurra Pound Upgrade Works	25,000	25,000	8,756	(16,244)
	04080410 Wyndham Childcare Centre - Security Upgrade	6,800	6,800	0	(6,800)
	04080412 Wyndham Childcare Centre Refurbishment Works 21/22	280,000	280,000	350,766	70,766
	04080610 Kununurra Child Care (Ewin Centre) Capital Improvements	7,359	7,359	11,837	4,478
	04100102 Kununurra Landfill - Waste Oil Storage Upgrade	30,908	30,908	0	(30,908)
	04100103 Kununurra Landfill - Office Shade Structure	30,000	30,000	39,454	9,454
	04101214 Kununurra Youth Centre Refurbishment Stage 1	58,000	58,000	0	(58,000)
	04110112 Wyndham Community Club - Essential Renewal Works	261,000	261,000	200,667	(60,333)
	04110113 Wyndham Recreation (Ted Birch) Basketball Lighting Renewal	35,000	35,000	4,299	(30,701)
	04110818 Kununurra Leisure Centre-Floor Renewal	60,000	60,000	47,352	(12,648)
	04120822 Wyndham Airport - Outbuilding Demolition	120,000	120,000	0	(120,000)
	04130211 East Kimberley Tourism House - Capital Works Upgrade	18,517	18,517	0	(18,517)
	04141610 Kununurra & Wyndham - Building Renewals	90,000	90,000	60,853	(29,147)
	Land and Buildings Total	1,022,584	1,022,584	723,984	(298,600)
Furniture and Equipment					
	04120754 East Kimberley Regional Airport-Flight Information Display System Repla	40,000	40,000	622	(39,378)
	04140610 Server and Network Upgrades - Information Technology	5,324	5,324	3,877	(1,447)
	04140611 Laptop and Desktop Upgrades - Information Technology	36,015	36,015	2,500	(33,515)
	Furniture and Equipment Total	81,339	81,339	6,999	(74,340)
Plant and Equipment					
	04100133 CCTV - Kununurra Landfill Site Security	0	0	74	74
	04110701 CCTV - Kununurra Water Playground	47,602	47,602	0	(47,602)
	04111233 Remote Camera Inspection of all Drainage Piping Systems	50,000	50,000	0	(50,000)
	04120714 Airport Plant - Purchase Price	85,717	85,717	870	(84,847)
	04120744 CCTV - East Kimberley Regional Airport	0	0	4,539	4,539
	04140413 System Development - Capital	62,000	62,000	0	(62,000)
	04140810 Heavy Plant - Purchase Price	725,000	725,000	46,618	(678,382)
	04140811 Medium Plant - Purchase Price	5,000	5,000	0	(5,000)
	Plant and Equipment Total	975,319	975,319	52,101	(923,218)
Infrastructure - Roads					
	04120204 DRFAWA Flood Damage AGRN907 Expenditure	4,607,172	4,607,172	5,660,251	1,053,079
	04120206 Wyndham - St Johns Ambulance Driveway Construction	50,505	50,505	49,698	(807)
	04120210 Kalumburu Road - Re-sheet	356,969	356,969	108,826	(248,143)
	04120213 Weaber Plain Road - Black Spot Project	62,013	62,013	56,838	(5,175)
	04120218 Ivanhoe Road Upgrade - RRG Project	347,850	347,850	345,923	(1,927)
	04120225 Research Station Road Renewal - RRG Project	1,268,859	1,268,859	1,268,941	82
	04120232 St Peters Way - Black Spot Road Improvements	128,121	128,121	36,840	(91,281)
	04120247 Stock Route Rd Renewal - RRG Project	324,275	324,275	326,802	2,527
	04120248 Road Reseal Program 21/22	500,000	500,000	469,131	(30,869)
	04120249 Coolibah Drive-Black Spot Road Improvements	135,750	135,750	9,800	(125,950)
	04120250 Road Reseal Program 20/21 - R2R	15,144	15,144	0	(15,144)
	04120270 Bandicoot Drive Renewal Stage 3 - R2R Project	766,960	766,960	40,772	(726,188)
	04120293 Weaber Plains Road Upgrade - RRG Project	311,625	311,625	0	(311,625)
	04120300 Erythrina St. Stage 2 - Black Spot Project	149,162	149,162	9,611	(139,551)

Capital expenditure total

Level of completion indicators

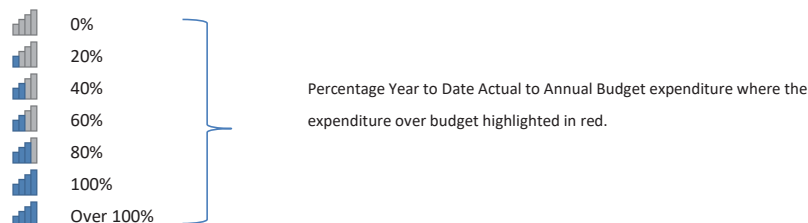


Level of completion indicator, please see table at the end of this note for further detail.

		Amended	Year to Date	Year to Date	Variance	
Account Description		Current Budget	Year to Date Budget	Actual	(Under)/Over	
	04120302	Weaber Plain Rd/Mulligan Lagoon Rd Intersection 21/22 (Main Rds Func	255,000	255,000	3,095	(251,905)
	04120303	St Peters Way Wyndham 21/22 (Main Rds Funded)	265,000	265,000	9,161	(255,839)
	04120329	Wyndham - Dulverton Street - Reconstruct	200,000	200,000	200,142	142
	04120330	Miscellaneous Road Infrastructure	50,000	50,000	0	(50,000)
	04120331	Wyndham - Bartyes Road Detailed Design	95,000	95,000	96,409	1,409
	04120332	DRFAWA Storm Damage (Jan-Feb 2021) AGRN 951 Expenditure	0	0	4,775	4,775
	04120411	Kununurra Netball & Tennis Court Parking	75,000	75,000	10,735	(64,265)
	Infrastructure - Roads Total	9,964,405	9,964,405	8,707,750	(1,256,655)	
Infrastructure - Footpaths						
	04120233	Footpath Construction - Shared Loop Path Stage 1 - 20/21	1,561	1,561	0	(1,561)
	04120234	Footpath Construction - Shared Loop Path Stage 2 - 21/22	556,615	556,615	486,857	(69,758)
	04120267	Footpath Renewal-Kununurra to Swim Beach 21/22	198,897	198,897	31,839	(167,058)
	04120269	Footpath Lighting, Landscaping and Reticulation - Kununurra	55,000	55,000	6,822	(48,178)
	04120301	Footpath renewal - Victoria Highway 20/21	35,219	35,219	2,262	(32,957)
	Infrastructure - Footpaths Total	847,292	847,292	527,780	(319,512)	
Infrastructure - Drainage						
	04100401	Kununurra Child Care (Ewin Centre) Drainage - Design & Construction	251	251	0	(251)
	04100402	Hibiscus Drive Drainage	30,545	30,545	0	(30,545)
	04100403	Weaber Plain Rd Drainage Works 2020/21	1,354	1,354	0	(1,354)
	04100405	Drainage Works - Self Performing	0	0	51,142	51,142
	04120252	Drainage Works as per Cardno Report - Design (Covid-19 Reserve funded	0	0	1,431	1,431
	04120275	Kununurra Road & Drainage Upgrades Design	75,000	75,000	91,446	16,446
	04120325	Nutwood & Rosewood - Road & Drainage Upgrades Stage 2 - 20/21	1,344,312	1,344,312	1,064,601	(279,711)
	04120328	Bandicoot Drive - Road and Drainage Upgrade	690,666	690,666	646,949	(43,717)
	Infrastructure - Drainage Total	2,142,128	2,142,128	1,855,569	(286,559)	
Infrastructure - Bridges						
	04120223	Carlton Hill Road - Road & Bridge Design Works 21/22	378,329	378,329	112,644	(265,685)
	Infrastructure - Bridges Total	378,329	378,329	112,644	(265,685)	
Infrastructure - Airports						
	04120712	East Kimberley Regional Airport - Carpark Upgrade	325,029	325,029	0	(325,029)
	04120728	East Kimberley Regional Airport - Security Fence Upgrade	80,027	80,027	54,325	(25,702)
	04120740	East Kimberley Regional Airport - Runway Extension Detailed Design	0	0	36,755	36,755
	04120741	East Kimberley Regional Airport - Signage Upgrades	0	0	382	382
	04120747	East Kimberley Regional Airport - Apron Lighting	133,117	133,117	0	(133,117)
	04120748	East Kimberley Regional Airport - Taxiway and Apron Upgrade - BBRF Ro	0	0	20,545	20,545
	04120752	East Kimberley Regional Airport - Geotechnical Testing - Gilgai Holes	12,330	12,330	16,248	3,918
	04120753	East Kimberley Regional Airport-Pavement Rejuvenation	95,000	95,000	0	(95,000)
	04120814	Wyndham Airport - Electrical System & Generator Replacement	120,000	120,000	0	(120,000)
	04120819	Wyndham Airport - Perimeter Fence	45,001	45,001	0	(45,001)
	04120820	Wyndham Airport - Drainage Renewal	45,000	45,000	0	(45,000)
	Infrastructure - Airports Total	855,504	855,504	128,255	(727,249)	

Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Amended		Year to Date Actual	Variance (Under)/Over
	Current Budget	Year to Date Budget		
Infrastructure - Other				
04050411 CCTV - Infrastructure Works	0	0	18,262	18,262
04100116 **DO NOT USE** Kununurra Landfill Site - Storm Water & Bores	0	0	1,537	1,537
04100117 Wyndham Landfill Site Office	26,768	26,768	29,494	2,726
04100610 Street Scape & Landscaping plan for Kununurra	0	0	9,937	9,937
04100910 Kununurra & Wyndham Cemeteries - Upgrade & Beautification	10,000	10,000	0	(10,000)
04110314 Kununurra Water Playground 21/22	2,820,571	2,820,571	2,427,712	(392,859)
04110511 Wyndham Boat Launching Facility - Detailed Design 20/21	7,572	7,572	7,761	189
04110512 Celebrity Tree Boat Ramp - Inspection & Board Replacement	41,100	41,100	10,075	(31,025)
04110614 Implement Trails Master Plan - Kununurra Foreshore Path 20/21	0	0	0	0
04110618 Wyndham - Anthon's Landing Structural Renewal Works 21/22	184,180	184,180	0	(184,180)
04110819 Kununurra Leisure Centre-Aquatic Pool Renewal	9,000,000	9,000,000	12,505	(8,987,495)
04111112 Wyndham Oval (Clarrie Cassidy) Lights - 21/22	836,384	836,384	771,301	(65,083)
04111113 Wyndham Oval (Clarrie Cassidy) Interchange Sheds 20/21	0	0	0	0
04111211 Parks - Pindan Park	0	0	10	10
04111224 Celebrity Tree Park - Playground	0	0	4,554	4,554
04111234 Kununurra Parks Upgrade	1,456	1,456	11,715	10,259
04111316 Wyndham Parks Upgrade	30,000	30,000	0	(30,000)
04111320 Wyndham Oval (Clarrie Cassidy) Surface Upgrade	36,000	36,000	0	(36,000)
04130614 East Lily Creek - Reinstatement of Vegetation	0	0	0	0
04145910 Kununurra Hardcourt Re-surfacing All Outdoor Courts	0	0	0	0
04145911 Nicholson Park Basketball Court Renewal	0	0	0	0
Infrastructure - Other Total	12,994,031	12,994,031	3,304,863	(9,689,168)
Grand Total	29,260,931	29,260,931	15,419,945	(13,840,986)

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Kununurra Administration Building Loan	124	437,869	0	0	289,143	289,143	148,726	148,726	13,992	13,992
Kununurra Administration Building Loan	129	654,215	0	0	156,299	156,299	497,916	497,916	18,525	18,525
Community amenities										
Waste Management	126	584,476	0	0	186,767	186,767	397,709	397,709	22,662	22,662
Drainage Strategy	128	43,103	0	0	13,773	13,773	29,330	29,330	1,085	1,085
Recreation and culture										
Leisure Centre Aquatic Loan		0	0	3,000,000	0	284,572	0	2,715,428	34,103	34,103
Water Park Loan		0	0	300,000	0	28,457	0	271,543	3,410	3,410
Kununurra Leisure Centre Gym Equipment		37,571	0	0	24,892	24,893	12,679	12,678	782	782
Transport										
Building and Infrastructure Loan 2015	130	133,373	0	0	15,988	31,715	117,385	101,658	0	4,167
		1,890,607	0	3,300,000	686,862	1,015,619	1,203,745	4,174,988	94,559	98,726
Self supporting loans										
Recreation and culture										
Ord River Sports Club SS Loan		20,810	0	0	10,265	10,265	10,545	10,545	845	495
		20,810	0	0	10,265	10,265	10,545	10,545	845	495
Total		1,911,417	0	3,300,000	697,127	1,025,884	1,214,290	4,185,533	95,404	99,221
Current borrowings		712,855					15,727			
Non-current borrowings		1,198,562					1,198,563			
		1,911,417					1,214,290			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**OPERATING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Waste Management Reserve	1,298,358	165,511	240,080	(264,443)	(179,145)	1,199,426	1,359,293
Airport General Reserve	7,390,283	(480,407)	359,263	(1,081,220)	(930,815)	5,828,656	6,818,731
East Kimberley Tourism Reserve	69,321	36,486	56,469	(51,517)	(79,735)	54,290	46,055
Foreshore Reserve	310,269	83,181	79,929	(2,800)	(28,697)	390,650	361,501
Staff Entitlement Reserve	148,651	1,594	482	0	0	150,245	149,133
Biosecurity Reserve	0	0	276,764	0	0	0	276,764
Child Care Reserve	190,169	13,062	20,764	(40,559)	(48,530)	162,672	162,403
Footpaths Reserve	101,666	9	331	0	(53,155)	101,675	48,842
Goomig Farmlands Road Reserve	572,288	250	120	0	(572,288)	572,538	120
Asset Management Reserve	560,299	13,845	1,819	(30,000)	0	544,144	562,118
Contiguous Local Authority Group (CLAG)	3,589	40	3,244	0	(6,783)	3,629	50
Unspent Grants and Loans Reserve	2,089,082	4,808,867	2,194,878	(7,765,826)	(2,286,187)	(867,877)	1,997,773
Kununurra Youth Hub Reserve	32,958	810	43,396	(26,000)	(23,396)	7,768	52,958
Drainage Reserve	646,488	7,778	2,097	0	0	654,266	648,585
Regional Price Preference Reserve	367	0	0	0	0	367	367
Capital Works - Municipal Funded Reser	166,151	7,985	158,906	(1,104,859)	0	(930,723)	325,057
Public Art Works Reserve	6,174	69	19	0	0	6,243	6,193
Property Reserve	357,064	3,954	441,158	0	0	361,018	798,222
Municipal Property Revaluation Reserve	30,161	335	98	0	0	30,496	30,259
Election Expenditure Reserve	11,457	127	18,641	0	0	11,584	30,098
COVID 19 Response Reserve	1,449,144	11,439	4,703	(367,354)	(694,245)	1,093,229	759,602
	15,433,939	4,674,935	3,903,161	(10,734,578)	(4,902,976)	9,374,296	14,434,124

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				30 June 2022
	\$		\$	\$	\$
Other liabilities					
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	2,211,154	0	0	0	2,211,154
Total other liabilities	2,211,154	0	0	0	2,211,154
Provisions					
Provision for annual leave	1,050,586	0	796,044	(766,557)	1,080,073
Provision for long service leave	456,602	4,236	0	(35,459)	425,379
Provision for RDO	325,406	0	2,313	(2,880)	324,839
Total Provisions	1,832,594	4,236	798,357	(804,896)	1,830,291
Total other current liabilities	4,043,748	4,236	798,357	(804,896)	4,041,445
Amounts shown above include GST (where applicable)					

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

KEY INFORMATION

Provisions

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

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

Employee 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 calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2022	Current Liability 30 Jun 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General Purpose Grant	0	0	0	0	0	1,361,280	1,361,280	3,356,456
Grants Commission - Local Road Funding Grant	0	0	0	0	0	424,508	424,508	1,602,699
Law, order, public safety								
LGGS Grant income - Brigades (DFES - Reimbursement)	0	0	0	0	0	35,000	35,000	93,659
LGGS Grant income - SES (DFES - Reimbursement)	0	0	0	0	0	4,000	4,000	3,307
Preparing Australian Communities Grant - Feasibility Stu	0	0	0	0	0	0	0	120,909
Roadwise Education - Grant Income	0	0	0	0	0	0	0	2,290
Health								
Mosquito Control Administration (CLAG, FIMMWA & oth	0	0	0	0	0	4,000	4,000	2,856
Education and welfare								
Early Childhood Education grant - Ewin Centre	0	0	0	0	0	0	0	17,340
Community amenities								
Youth Services Grant - Wyndham	0	0	0	0	0	65,000	65,000	69,061
Recreation and culture								
Writers Festival Income - Libraries	0	0	0	0	0	21,000	21,000	21,000
Grant Income - Libraries	0	0	0	0	0	5,000	5,000	5,000
Operating Grant-Preparation of Heritage List	0	0	0	0	0	20,000	20,000	11,250
Grant Income - Recreation Services	0	0	0	0	0	0	0	45,454
Transport								
MRWA Direct Grants	0	0	0	0	0	245,000	245,000	276,196
Other property and services								
Diesel Fuel Rebate	0	0	0	0	0	35,000	35,000	21,705
	0	0	0	0	0	2,219,788	2,219,788	5,649,182
Operating contributions								
Governance								
LGIS Members Experience Income - Other Governance	0	0	0	0	0	7,300	7,300	0
General purpose funding								
Recovery of Legal Expenses - Rates	0	0	0	0	0	12,500	12,500	0
Community amenities								
Reimbursements - Drum Muster	0	0	0	0	0	1,500	1,500	1,815
Advertising Reimbursement, Site Inspection & Informati	0	0	0	0	0	2,000	2,000	235
Recreation and culture								
Contributions - Water Supply	0	0	0	0	0	24,000	24,000	0
Transport								
Reimbursements - East Kimberley Regional Airport	0	0	0	0	0	8,000	8,000	49,246
Wyndham Airport - Airbus Income	0	0	0	0	0	5,000	5,000	3,342
Economic services								
Fees and Charges (GST Applic) - Building Control	0	0	0	0	0	10,000	10,000	6,390
	0	0	0	0	0	70,300	70,300	61,028
TOTALS	0	0	0	0	0	2,290,088	2,290,088	5,710,210

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2021		(As revenue)	30 Jun 2022	30 Jun 2022	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
WALGA - Animal Welfare in Emergencies Grant - Kununurra Pound Upgrade	0	0	0	0	0	0	0	(1,186)
Education and welfare								
Wyndham Childcare - Cwlth Community Child Care Fund Grant 21/22	0	0	0	0	0	110,000	110,000	108,218
Recreation and culture								
Kununurra Water Playground Grant Revenue - Dept Sport and Rec.	792,596	0	0	792,596	792,596	1,700,000	1,700,000	0
Kununurra Aquatic Pool Renewal - Grant Revenue	0	0	0	0	0	6,000,000	6,000,000	0
Wyndham Boat Ramp - Grant	0	0	0	0	0	0	0	175,892
Ted Birch Basketball Lighting Renewal - Grant Income	0	0	0	0	0	20,000	20,000	0
Wyndham Oval Lights - Grant Revenue 20/21	0	0	0	0	0	590,000	590,000	0
Celebrity Tree Park all abilities upgrade - Lotterywest Grant	0	0	0	0	0	250,000	250,000	250,000
Transport								
DRFAWA Funding - Monsoonal Flooding AGRN907 - 2020	0	0	0	0	0	5,007,545	5,007,545	4,706,661
Aboriginal Roads Funding - Federal Grants	0	0	0	0	0	300,000	300,000	190,000
Aboriginal Roads Funding - State Grants	0	0	0	0	0	356,800	356,800	(17,567)
Regional Road Group Grants	0	0	0	0	0	1,188,914	1,188,914	1,257,306
Roads to Recovery Grants (R2R)	0	0	0	0	0	766,960	766,960	144,094
State Local Road Black Spot - Income	11,364	0	0	11,364	11,364	189,941	189,941	91,621
WA Bicycle Network Grant	0	0	0	0	0	207,000	207,000	100,000
Local Roads and Community Infrastructure Program (LRCIP) Grant I	867,151	0	0	867,151	867,151	306,252	306,252	874,420
Bridges Maintenance Federal Grant	110,000	0	0	110,000	110,000	0	0	0
Main Roads WA - Weaber Plain	0	0	0	0	0	255,000	255,000	0
Main Roads WA - St. Peters Way	0	0	0	0	0	265,000	265,000	0
	1,781,111	0	0	1,781,111	1,781,111	17,513,412	17,513,412	7,879,459

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 30 Jun 2022
	\$	\$	\$	\$
Public open space contributions	492,070	1,315	0	493,385
Building services levy	21,576	18,138	0	39,714
Building & construction industry training fund	14,878	18,350	0	33,228
Terminal security access cards	821	0	0	821
Health application fee	245	3,710	(1,220)	2,735
	529,590	41,513	(1,220)	569,883

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

NOTE 15
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus		53,677		53,677
New	Main Roads WA (State Election Commitment) Grant - Weaber Plain Rd/Mulligan Lagoon Rd Intersection	Res. 118608	Capital Revenue		255,000		308,677
New	Main Roads WA (State Election Commitment) Grant - St Peters Way Wyndham	Res. 118608	Capital Revenue		265,000		573,677
New	Commonwealth Department of Education, Skills and Employment Grant – Wyndham Childcare	Res. 118608	Capital Revenue		110,000		683,677
04140810	Heavy Plant - Purchase Price	Res. 118608	Capital Expenses			(250,000)	433,677
04140811	Medium Plant - Purchase Price	Res. 118608	Capital Expenses			(5,000)	428,677
04140413	System Development - Capital	Res. 118608	Capital Expenses			(2,000)	426,677
04140610	Server and Network Upgrades - Information Technology	Res. 118608	Capital Expenses			(5,324)	421,353
04140611	Laptop and Desktop Upgrades - Information Technology	Res. 118608	Capital Expenses			(6,015)	415,338
04110314	Kununurra Water Playground 21/22	Res. 118608	Capital Expenses		179,430		594,768
04110818	Kununurra Leisure Centre-Floor Renewal	Res. 118608	Capital Expenses			(22,602)	572,166
04111234	Kununurra Parks Upgrade	Res. 118608	Capital Expenses		27,975		600,141
04111112	Wyndham Oval (Clarrie Cassidy) Lights & Changerooms	Res. 118608	Capital Expenses		3,616		603,757
04111320	Wyndham Oval (Clarrie Cassidy) Surface Upgrade	Res. 118608	Capital Expenses		84,000		687,757
04120712	East Kimberley Regional Airport - Carpark Upgrade	Res. 118608	Capital Expenses			(29)	687,728
04120725	East Kimberley Regional Airport - Passenger Screening Equipment	Res. 118608	Capital Expenses			(717)	687,011
04120740	East Kimberley Regional Airport - Runway Extension Detailed Design	Res. 118608	Capital Expenses			(27)	686,984
04120747	East Kimberley Regional Airport - Apron Lighting	Res. 118608	Capital Expenses			(133,117)	553,867
04120752	East Kimberley Regional Airport - Geotechnical Testing - Gilgai Holes	Res. 118608	Capital Expenses			(330)	553,537
04100401	Kununurra Child Care (Ewin Centre) Drainage - Design & Construction	Res. 118608	Capital Expenses			(251)	553,286
04100402	Hibiscus Drive Drainage	Res. 118608	Capital Expenses			(30,545)	522,741
04100910	Kununurra & Wyndham Cemeteries - Upgrade & Beautification	Res. 118608	Capital Expenses			(10,000)	512,741
04120210	Kalumburu Road - Re-sheet	Res. 118608	Capital Expenses		14,877		527,618
04120213	Weaber Plain Road - Black Spot Project	Res. 118608	Capital Expenses			(62,013)	465,605
04120223	Carlton Hill Road - Road & Bridge Design Works 21/22	Res. 118608	Capital Expenses			(33,710)	431,895
04120275	Kununurra Road & Drainage Upgrades Design	Res. 118608	Capital Expenses			(75,000)	356,895
04120325	Nutwood & Rosewood - Road & Drainage Upgrades Stage 2 - 20/21	Res. 118608	Capital Expenses			(1,060,000)	(703,105)
04120328	Bandicoot Drive - Road and Drainage Upgrade	Res. 118608	Capital Expenses			(690,666)	(1,393,771)
04100403	Weaber Plain Rd Drainage Works 2020/21	Res. 118608	Capital Expenses			(1,354)	(1,395,125)
04145911	Nicholson Park Basketball Court Renewal	Res. 118608	Capital Expenses		476		(1,394,649)
04110512	Celebrity Tree Boat Ramp - Inspection & Board Replacement	Res. 118608	Capital Expenses			(41,100)	(1,435,749)
04120204	DRFAWA Flood Damage AGRN907/AGRN951Expenditure	Res. 118608	Capital Expenses		400,373		(1,035,376)
04120232	St Peters Way - Black Spot Road Improvements	Res. 118608	Capital Expenses			(128,121)	(1,163,497)
04120247	Stock Route Rd Renewal - RRG Project	Res. 118608	Capital Expenses		2,725		(1,160,772)
04120250	Road Reseal Program 20/21 - R2R	Res. 118608	Capital Expenses			(15,144)	(1,175,916)
04120302	Weaber Plain Rd/Mulligan Lagoon Rd Intersection	Res. 118608	Capital Expenses			(255,000)	(1,430,916)
04120303	St Peters Way Wyndham 21/22 (Main Rds Funded)	Res. 118608	Capital Expenses			(265,000)	(1,695,916)
04120233	Footpath Construction - Shared Loop Path Stage 1	Res. 118608	Capital Expenses			(1,561)	(1,697,477)
04120234	Footpath Construction - Shared Loop Path Stage 2	Res. 118608	Capital Expenses			(6,615)	(1,704,092)
04120301	Footpath renewal - Victoria Highway 20/21	Res. 118608	Capital Expenses			(35,128)	(1,739,220)
04120267	Footpath Renewal-Kununurra to Swim Beach 21/22	Res. 118608	Capital Expenses		51,103		(1,688,117)
04120269	Footpath Lighting, Landscaping and Reticulation - Kununurra	Res. 118608	Capital Expenses		95,000		(1,593,117)
04100405	Drainage Works - Self Performing	Res. 118608	Capital Expenses		250,000		(1,343,117)
04130614	East Lily Creek - Reinstatement of Vegetation	Res. 118608	Capital Expenses		75,000		(1,268,117)
04110511	Wyndham Boat Launching Facility - Detailed Design	Res. 118608	Capital Expenses			(7,572)	(1,275,689)
04110618	Wyndham - Anthon's Landing Structural Renewal	Res. 118608	Capital Expenses		10,000		(1,265,689)
04120206	Wyndham - St Johns Ambulance Driveway Construction	Res. 118608	Capital Expenses			(5,000)	(1,270,689)
04120331	Wyndham - Bartyes Road Detailed Design	Res. 118608	Capital Expenses		5,000		(1,265,689)
04080610	Kununurra Child Care (Ewin Centre)	Res. 118608	Capital Expenses		1,230		(1,264,459)
04130211	East Kimberley Tourism House	Res. 118608	Capital Expenses			(18,517)	(1,282,976)
04141610	Kununurra & Wyndham - Building Renewals	Res. 118608	Capital Expenses		10,000		(1,272,976)
04100117	Wyndham Landfill Site Office	Res. 118608	Capital Expenses			(26,768)	(1,299,744)
04110112	Wyndham Community Club - Essential Renewal Works	Res. 118608	Capital Expenses		6,000		(1,293,744)
04080412	Wyndham Childcare Centre Refurbishment Works	Res. 118608	Capital Expenses			(280,000)	(1,573,744)
Various	Transfer from reserves	Res. 118608	Capital Revenue		1,627,421		53,677
				0	3,527,903	(3,474,226)	53,677

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 2021-22 year is \$20,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Governance	43,034	231.99%	▲	Higher than budgeted Department of Transport commission income		
General purpose funding - other	3,060,322	145.93%	▲	75% advance payment of WA Government general purpose grants		
Law, order and public safety	205,913	47.52%	▲	Unbudgeted Department of Industry grant for feasibility study		
Education and welfare	21,655	188.30%	▲	Ewin Centre payment received from Department of Communities		
Housing	(46,027)	(27.18%)	▼			Vacant properties on Riverfig Road
Recreation and culture	81,471	14.60%	▲	Unbudgeted grant income from Department of Communities.		
Transport	1,642,096	49.43%	▲	Higher than expected airport passenger fees.		
Expenditure from operating activities						
General purpose funding	79,471	21.20%	▲			
Health	100,518	30.05%	▲	Budgeted position not recruited		
Housing	63,639	16.85%	▲	Less expenditure on Wyndham Koolama Street properties		
Recreation and culture	760,747	11.80%	▲	Less expenditure on Kununurra and Wyndham parks maintenance	Lower depreciation expense than budgeted for Kununurra parks	
Economic services	289,089	23.37%	▲		Budgeted EK and North West marketing project did not take place this financial year.	
Other property and services	(612,196)	(160.07%)	▼			Related to timing of overhead allocations
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(9,633,953)	(55.01%)	▼			Timing of invoicing
Proceeds from disposal of assets	(20,000)	(100.00%)	▼			
Payments for property, plant and equipment and infrastructure	13,840,986	47.30%	▲	Timing of payments		
Financing activities						
Proceeds from new debentures	(3,300,000)	(100.00%)	▼			Timing of loans received
Transfer from reserves	(5,831,602)	(54.33%)	▼			Reserve journals not carried out
Repayment of debentures	328,757	32.05%	▲			
Transfer to reserves	771,774	16.51%	▲	Reserve journals not carried out		