



SHIRE OF EXMOUTH

Attachments

Ordinary Council Meeting – 20 February 2020



Exmouth - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Michelle Head
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Michelle Head
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Michelle Head
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Michelle Head
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Michelle Head



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A	No delegation to committees of Council.	Michelle Head
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Michelle Head
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Michelle Head
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Michelle Head
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Michelle Head
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Michelle Head
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Michelle Head
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Michelle Head
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Michelle Head
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes		Michelle Head
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Michelle Head
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Michelle Head
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Michelle Head

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Michelle Head
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Michelle Head



No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Michelle Head
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A	No gifts received	Michelle Head
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A	No gifts received	Michelle Head
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Michelle Head
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes		Michelle Head
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Michelle Head
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Michelle Head
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Michelle Head
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Michelle Head
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Michelle Head
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes	Register kept; no gifts received under section 5.71A	Michelle Head
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Michelle Head
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Michelle Head



No	Reference	Question	Response	Comments	Respondent
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Michelle Head
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	N/A	No disclosures submitted by an employee during this period	Michelle Head
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	N/A		Michelle Head
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Michelle Head

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	Yes		Michelle Head
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Michelle Head

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	Yes	Register kept; No disclosure of gifts received for this period	Michelle Head
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	N/A		Michelle Head



Finance						
No	Reference	Question	Response	Comments	Respondent	
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Michelle Head	
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	Did not delegate powers to the Audit Committee	Michelle Head	
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes		Michelle Head	
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	N/A	Appointment by Office of Auditor General	Michelle Head	
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Michelle Head	
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		Michelle Head	
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes		Michelle Head	
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	N/A	No significant matters identified	Michelle Head	
9	S7.12A (5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Michelle Head	
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		Michelle Head	
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Michelle Head	



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No	Reference	Question	Response	Comments	Respondent
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Michelle Head
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Michelle Head
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Michelle Head

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	26/07/2018	Michelle Head
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	Yes	25/07/2019	Michelle Head
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	28/06/2018	Michelle Head
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	Next review due 2020	Michelle Head
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes		Michelle Head
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	N/A		Michelle Head
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	11/06/2013	Michelle Head



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A	No CEO recruitment during this period.	Michelle Head
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	Yes		Michelle Head
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	Yes		Michelle Head
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	N/A	No CEO recruitment during this period.	Michelle Head
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	N/A		Michelle Head



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A	CEO is the complaints officer	Michelle Head
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Michelle Head
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Michelle Head
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Michelle Head
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Michelle Head
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Michelle Head



Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	02/08/17	Michelle Head
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes		Michelle Head
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		Michelle Head
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Michelle Head

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Michelle Head
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A	Did not enter into multiple contracts	Michelle Head
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Michelle Head
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Michelle Head



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No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	Yes		Michelle Head
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes		Michelle Head
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	N/A		Michelle Head
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Michelle Head
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Michelle Head
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Michelle Head
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A		Michelle Head
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Michelle Head
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	N/A		Michelle Head
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A		Michelle Head
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	Yes	2.7 Procurement Policy	Michelle Head
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A	Panel of pre qualified suppliers not invited.	Michelle Head
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Michelle Head



No	Reference	Question	Response	Comments	Respondent
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A		Michelle Head
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A		Michelle Head
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A		Michelle Head
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Michelle Head
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A		Michelle Head
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	Yes		Michelle Head
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	Yes		Michelle Head
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	Yes	2.12 Regional Price Preference Policy. Adopted 18/09/14, reviewed 22/02/18 and 19/12/19	Michelle Head
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes	2.7 Procurement Policy. Adopted 10/10/17, reviewed 22/11/18 and 19/12/19	Michelle Head



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No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Michelle Head

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Exmouth

Signed CEO, Exmouth



**Review of Risk Management,
Legislative Compliance and Internal
Controls**

Shire of Exmouth

December 2018

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1.0 Engagement Overview

1.1 Scope of Services

The Shire of Exmouth engaged Moore Stephens to provide the following services in relation to the requirements of Regulation 17 of the *Local Government (Audit) Regulations 1996*:

- Undertake a high-level review of the risk management policies, procedures and plans in place at the Shire;
- Evaluate the financial internal control systems and procedures at the Shire;
- Evaluate the operational internal control systems and procedures at the Shire;
- Assess systems and processes for maintaining legislative compliance;
- Provide a list of any improvements identified during the review; and
- Prepare a report of matters identified during our assessment of the systems and procedures, relating to risk management, internal audit and legislative compliance to assist the Chief Executive Officer (CEO) to assess the appropriateness and effectiveness of these systems and procedures.

1.2 Review Required by Legislation

The Local Government (Audit) Regulations 1996, Regulation 17, requires the following:

1. *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:*
 - a) *risk management;*
 - b) *internal control; and*
 - c) *legislative compliance.*
2. *The review may relate to any or all of the matters referred to in sub regulation (1) (a), (b) and (c), but each of those matters is to be the subject of a review no less than once every three (3) financial years (with effect 28 June 2018)*
3. *The CEO is to report to the audit committee the results of that review.*

This review was undertaken in response to the above requirements and our report has been prepared for the CEO to assist with achieving legislative compliance.

In accordance with Regulation 16(c) of the same Audit Regulations, the Audit Committee is required to review a report prepared by the CEO, and subsequently report to the Council the results of the Committee's review, while at the same time, attaching a copy of the CEO's report to the Audit Committee.

Operational Guidelines prepared by the Department of Local Government, Sport and Cultural Industries (Audit in Local Government, number 09 September 2013) provides background to the intended outcomes of the review. An extract of the relevant content of the operational guidelines has been reproduced at Appendix D.

2.0 Introduction

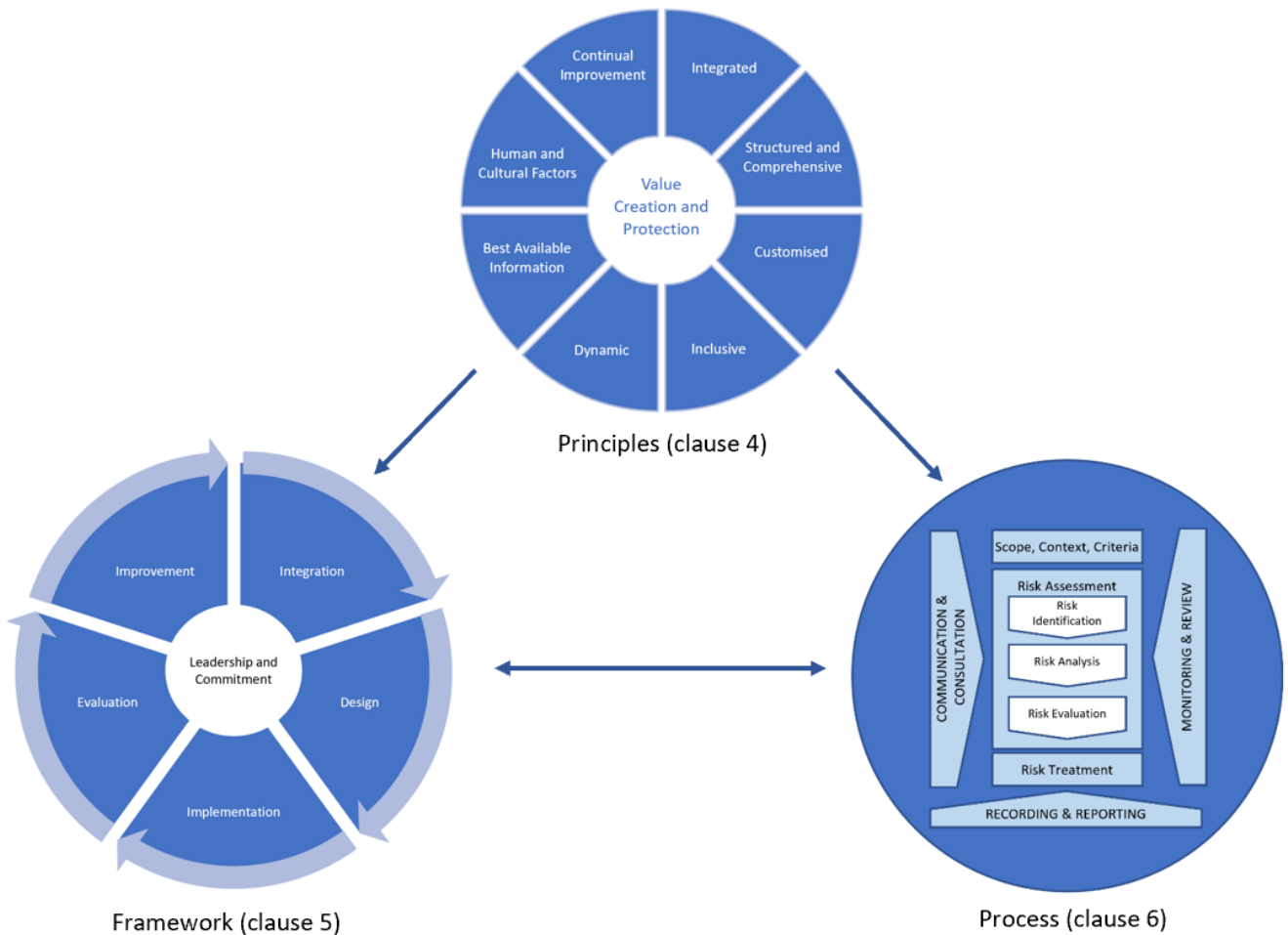
2.1 Review Methodology

The primary goal of this review is to assist the CEO of the Shire of Exmouth to establish the appropriateness and effectiveness of the Shire of Exmouth’s systems and procedures in relation to risk management, legislative compliance and internal controls.

Internal controls are designed to treat risks and form part of the risk management process. Non-compliance with legislation is one of the risks usually identified as a consequence of applying a risk management process.

The Australian Standard for Risk Management (ISO 31000:2018(E)) identifies three components in the application of risk management, being *Principles*, *Framework* and *Process*, as set out in Diagram 1 below.

Diagram 1. Risk Management Principles, Framework and Process



Source: Australia/New Zealand Standard ISO 31000:2018

2.0 Introduction (Continued)

2.1 Review Methodology (Continued)

In undertaking our review, we have applied the three ISO 31000:2018 framework components, as set out on the previous page, to the review topics (risk management, internal controls and legislative compliance). This involves a process incorporating the five risk management framework components, *Integration, Design, Implementation, Evaluation and Improvement*, into the review of systems and processes:

- Identify the extent of leadership and commitment to the principles;
- Assess the extent of integration of risk management within the Shire;
- Assess the design of the current framework through an understanding of the Shire and the context within which it operates (risk management, legislative compliance and internal controls) after considering the overall context in which the review occurs;
- Assess the implementation of the current framework;
- Assess the extent of evaluation of the current framework and its effectiveness in supporting the Shire's objectives;
- Assess the current framework and improvements to the suitability, adequacy and effectiveness of the framework;
- Review the current process for the Shire's systematic application of policies, procedures and practices to the activities of communicating and consulting, establishing context, assessing, treating, monitoring, reviewing, recording and reporting risk, internal controls and legislative compliance; and
- Report on the appropriateness and effectiveness of current systems and procedures.

This evaluation is based on interviews with key staff, review of requested documentation listed in the Appendix and reference to any external audit reports or reviews previously conducted.

3.0 Review Context

3.1 Review Context - Shire of Exmouth

Understanding the external and internal context in which the Shire of Exmouth operates relevant to risk, the internal control environment and its legislative compliance obligations, as it seeks to achieve its overall strategic objectives is important to the review of the related systems and procedures.

The external and internal environmental influences identified during the review and detailed in the Shire of Exmouth's Strategic Community Plan are set out below:

External Influences

Internal Influences

Climate change and impact on natural environment.	The financial capacity of the Shire.
Extreme weather events.	Asset renewal gap.
Ability to provide sustainable potable water.	Allocation of resources to achieve strategic outcomes.
Community strategic direction influenced by those not living in Exmouth.	Organisational size, structure and functions.
Population growth and economic development resulting in greater pressure on the natural environment.	Staff levels and retention.
Cost shifting by Federal and State Governments.	Organisational strategy and culture.
Reducing external funding for infrastructure and operations.	Current organisational systems and processes.
Increased compliance requirements due to Government Policy and Legislation.	
Changing community expectations in relation to service levels.	
Change in Federal Government's defence policies.	
Population decline resulting in reduced financial sustainability and capacity to provide essential services.	
Reliance on oil and gas industry passenger movements to support RPT flights and provide adequate tourist access.	

4.0 Review Summary

4.1 Risk Management

The Shire of Exmouth initially developed formal risk management processes with the adoption of a Risk Management Policy on 18 September 2014. The Shire subsequently developed Risk Management Procedures (reviewed October 2018), detailing risk management procedures based on the Risk Management Standard (AS/NZ ISO 31000:2009). These documents form the basis for risk management activities within the organisation.

4.1.1 Appropriateness

Currently, documented entity wide risk management procedures are in existence to guide the implementation of risk management throughout the organisation. The current framework is based on the previous Risk Management Standard (AS/NZ ISO 31000:2009) which was updated in February 2018. The main changes of the update were to highlight the leadership of top management and integration of risk management in organisations, along with the iterative nature of risk management. Update of the Shire's framework to align to the new standard is considered desirable, to ensure currency of risk management practices.

Considering the size, resources, operations and the context in which the Shire of Exmouth operates, documented risk management procedures are considered appropriate as a means of uniformly supporting decision making and documenting the organisation's response to risks.

4.1.2 Effectiveness

Elements of risk management processes, such as updating and review of the risk register and documented risk assessments, are not consistently applied. The current risk management policy reflects the Shire's commitment to organisation wide risk management principles, systems and processes aimed at ensuring consistent, efficient and effective assessment of risk in all planning, decision making and operational processes. Whilst significant improvements in the risk management systems and processes has occurred over recent years, they are not considered to have been fully implemented and as such are not fully effective and require further development and application.

4.1.3 Improvements

Improvements to risk management practices and policies are set out later within this report, with key matters summarised as follows:

- Review and update the risk management framework to align to the new Risk Management Standard (ISO 31000:2018)
- Further develop and apply risk management practices to management practices in accordance with updated risk management framework; and
- The risk assessment and acceptance criteria, as defined within the Risk Management Procedures, should be modified to make them relative to the context of the risk assessment. This would enable the same criteria to be utilised for both entity level risk assessments and all other risk assessments, avoiding the need to redefine the risk assessment framework for each level of risk assessment undertaken.

4.0 Review Summary (Continued)

4.2 Internal Control

4.2.1 Appropriateness

Considering the size, resources, operations and the internal/external context in which the Shire of Exmouth operates, the internal control framework, procedures and systems as described to us display a small number of weaknesses. In relation to the identified areas of operations these control weaknesses are not considered to be significant.

4.2.2 Effectiveness

In recent years significant effort has been made to improve and formalise internal controls. Considering the results of the monitoring and compliance practices undertaken by the Shire of Exmouth, subject to the improvements detailed in this report being undertaken, the current internal control framework, procedures and systems are considered effective.

4.2.3 Improvements

Recommended improvements to the current internal control framework, procedures and systems are set out later within this report. The key improvements to internal controls are summarised as follows:

- Key areas for improvements to the appropriateness of internal controls are:
 - IT controls and disaster recovery planning;
 - Receipting;
 - Cash handling at Waste Facility; and
 - Employee termination procedures.
- Maintain and regularly review an investment register, to evidence the nature and location of all investments and all transactions in relation to the investments;
- Define procedures for changes to documented internal controls ensuring risks arising from the change in procedures are identified and treated;
- Provide purchasing controls and guidance through the Purchasing Policy in relation to purchases exceeding \$150,000 where an exemption for tender requirements is to be utilised for the purchase; and
- Develop a documented internal control policy, promoting a risk based approach to the development and maintenance of documented internal controls and procedures. This suggestion is intended to support a continual assessment of appropriate controls throughout the organisation by identifying the need for new controls (based on risk).

4.0 Review Summary (Continued)

4.3 Legislative Compliance

4.3.1 Appropriateness

Considering local governments generally maintain a low risk appetite for breaches of legislation, a documented legislative compliance policy is considered appropriate to reflect Council's low risk appetite in relation to legislative breaches. The Shire is yet to establish a legislative compliance policy to address internal legislative compliance.

4.3.2 Effectiveness

Maintaining legislative compliance is heavily reliant on the knowledge, experience and commitment of senior staff, to identify and prevent breaches of legislation. As a consequence, staff turnover, competing priorities and variations in workloads can have a significant negative impact on legislative compliance. Therefore, one of the most effective controls in maintaining legislative compliance is a motivated, stable, experienced and knowledgeable senior management group.

Since the commencement of the current CEO significant improvements have occurred to improve the level of legislative compliance and governance, in the instances where the effectiveness was able to be assessed, the current legislative compliance control procedures and systems were considered effective.

4.3.3 Improvements

Improvements to the current framework, procedures and systems for legislative compliance are set out later within this report, and are summarised as follows:

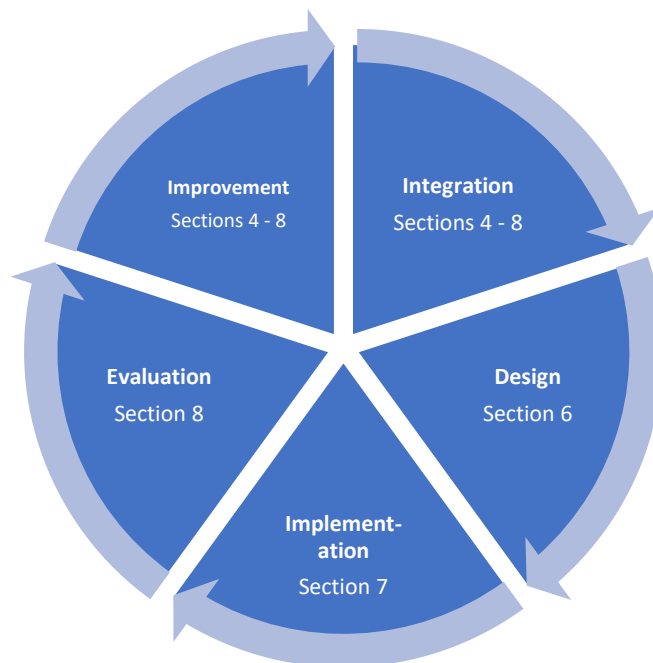
- Development of a legislative compliance policy dealing with internal legislative compliance; and
- Develop and maintain a central risk based training matrix to help ensure staff with the responsibility for preventing, identifying and reporting breaches of legislation are offered relevant training to ensure their knowledge of legislative requirements is maintained.

5.0 Appropriate Framework

5.1 Risk Management, Internal Control and Legislative Compliance

The following framework was identified as being appropriate for risk management, internal control and legislative compliance for the Shire of Exmouth, after consideration of the current internal and external influences.

Diagram 2. Risk Management, Internal Control and Legislative Compliance Framework



A high-level review of risk management systems, internal controls and legislative compliance was undertaken which precluded detailed testing of all internal controls and legislative compliance.

The results of our review are detailed on the following pages, set out with reference to the structure of the above framework, with assessment of the following areas:

Design	Implementation	Monitoring and Review
6.1 Strategic Plans	7.1 Strategic and Operational Plans	8.1 Council and Audit and Risk Committee
6.2 Council Policies	7.2 Operational Procedures	8.2 Strategic and Operational Registers
	7.3 Human Resource Management and Practices	8.3 Annual Compliance Audit Returns
	7.4 Insurance	8.4 Complaint Handling
		8.5 Audit Practices

Integration along with Leadership and Commitment were assessed within each of the elements of the Framework.

6.0 Framework Design

6.1 Strategic Plans

The Shire of Exmouth has adopted two key strategic documents, the Strategic Community Plan 2030 and Corporate Business Plan 2018-2022. These plans identify the Council's organisational objectives and key outcomes, as the Shire progress on the stated vision *"To be a prosperous and sustainable community living in harmony with our natural environment."*

The Strategic Community Plan recognises the community's aspirations and values through the following key focus areas:

- **Economic:** Diversify and grow our economy in a manner that provides year-round employment opportunities
- **Environment:** to protect and value our unique natural and built environment as we grow our economy
- **Social:** to be a vibrant, passionate and safe community valuing our natural environment and unique heritage
- **Leadership:** to provide open transparent, accountable leadership working in collaboration with our community

In seeking to achieve its objectives, the Shire of Exmouth faces both inherent and business risks. Whilst striving to fulfil expectations, it is also expected to meet compliance with numerous legislative requirements. To manage these risks, the Shire has established various processes, systems and controls.

The Strategic Community Plan has a section titled Risk Management detailing the external and internal factors identified and considered during the preparation of the Plan. Management of environmental risks is mentioned within the Corporate Business Plan.

This review examines the appropriateness and effectiveness of the organisation's risk management systems, internal controls and legislative compliance in the context of the Shire striving to achieve its stated objectives.

6.0 Framework Design (Continued)

6.2 Council Policies

Whilst the operations of the Shire are the responsibility of the CEO, the Council is responsible for setting the framework for operations via adopted Council policies. These policies represent an overarching framework relevant to risk management, internal controls and legislative compliance and have been reviewed for appropriateness and effectiveness.

In general, Council policies are well formulated and provide clear guidance regarding Council's position on certain matters. A list of policies reviewed is provided in Appendix A - Council Policies Examined. The table below details areas for suggested improvement.

Policy	Purpose / Goal	Matters Identified / Improvements
2.13 Risk Management Policy	Policy to set out the Shire's approach to articulate commitment to Risk Management.	<p>The current Policy is based on a superseded Risk Management Standard.</p> <p>Improvement: When next undertaking a review of the Policy, update the Policy to align to the current Risk Management Standard ISO 31000:2018</p>
2.1 Asset Capitalisation Depreciation	Policy used to define depreciation rates for fixed assets.	<p>Formalisation of depreciation rates and capitalisation thresholds in a Council Policy may result in a conflict with the depreciation rates applied in preparing Annual Financial Statements, due to the accounting standard requirement to annually assess depreciation rates and residual values of assets.</p> <p>Improvements: Rescind the Policy or alternatively review and amend the policies requiring depreciation rates and residual values to be assessed annually.</p>
2.11 Use of Corporate Credit Card	Policy to regulate the use of Corporate Credit cards issued to employees.	<p>The Policy requires the Shire President to authorise and sign the CEO's credit card statement. Under the <i>Local Government Act 1995</i> the Shire President has no administrative authority and so no authority to authorise the CEO's credit card statement.</p> <p>Improvements: In line with the Western Australian Auditor General's Report dated 7 May 2018 relating to Controls Over Corporate Credit Cards, periodically reporting the CEO's transactions to Council, clearly identifying them for noting. We note all credit card transactions are currently reported to Council, along with the list of payment of accounts.</p>

6.0 Framework Design (Continued)

Policy	Purpose / Goal	Matters Identified / Improvements
2.7 Purchasing Policy	<p>Provide a best practice approach and procedures for purchasing.</p> <p>Ensure consistency for all purchasing activities that integrates within all the Shire of Exmouth operational areas.</p>	<p>The Policy has a best practice suggestion for purchases from a supplier not to exceed \$150,000 over three years without calling tenders. This is not required by legislation and is viewed as impractical as persons procuring services have no knowledge of the subsequent year's budget allocations, and therefore no knowledge of future expenditure.</p> <hr/> <p>The Policy does not provide purchasing requirements for procurement of goods or services with a contract value exceeding \$150,000 where public tenders are not invited, in accordance with the exemptions under <i>Local Government (Functions and General) Regulations 1996</i> Regulation 11(2).</p> <hr/> <p>The Policy provides no direction in relation to contract variations and extensions for contracts awarded or against a written specification. Extension of contracts and associated price changes are also not covered by the Policy. For contracts awarded by tender, legislation provides minimum requirements.</p> <hr/> <p>Improvements:</p> <p>Amend the Policy to provide the following:</p> <ul style="list-style-type: none"> • Remove the best practice suggestion for purchases not to exceed \$150,000 over three years without calling tenders. • Insert quotation requirements for procurement of goods or services with a contract value exceeding \$150,000 where public tenders are not invited. • Prohibit price variations to existing contracts awarded by tender other than those provided within the original contract, as required by <i>Local Government (Functions and General) Regulations 1996 Regulation 11(2) (j) (iv)</i>. Procedures should also be developed for the authorisation of variations allowed for by the regulations. • Purchasing requirements for the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increase over a policy threshold level, due to the variation or extension.

6.0 Framework Design (Continued)

Policy	Purpose / Goal	Matters Identified / Improvements
Internal Control Policy	A policy to evidence Council's commitment to internal controls and their importance to the organisation.	<p>Currently, no policy on internal controls has been adopted by Council.</p> <hr/> <p>Improvement: Development and adoption of an Internal Control Policy will help formalise Council's commitment to internal controls, based on risk management principles.</p>
Legislative Compliance Policy	A policy to evidence Council's commitment to legislative compliance and its importance to the organisation.	<p>Currently, no policy on internal legislative compliance has been adopted by Council.</p> <hr/> <p>Improvement: Development and adoption of an internal legislative compliance policy will help formalise Council's commitment to legislative compliance.</p>

7.0 Implementation

7.1 Strategic and Operational Plans

The Council has several strategic and operational plans which form the basis of entity level controls and entity level risk assessments.

A list of plans reviewed is provided in Appendix B - Plans Examined. The table below details areas for possible improvement in relation to the plans examined.

Plan	Purpose / Goal	Matters Identified / Improvements
Business Continuity Plan	Plan to facilitate organised decision-making in the event of a major incident impacting the Shire's ability to continue normal operations.	<p>A Business Continuity Plan was originally developed in 2014 and has been reviewed and updated by management in October 2018. The Plan remains to be finalised and tested.</p> <p>Improvement: Finalise the Plan and test to ensure validity. Identify and document key business continuity risks along with the treatments, to reduce the risk to an acceptable level.</p>
ICT Disaster Recovery Plan	Plan to guide the future development and delivery of ICT services and address the handling of ICT disaster recovery.	<p>An ICT Disaster Recovery Plan was produced in December 2018. The Plan does not document key IT risks and has not been tested.</p> <p>Improvement: Test and review the ICT Disaster Recovery Plan, identifying and documenting key ICT risks along with the treatments, to reduce the risk to an acceptable level.</p>
Asset Management Plans	Plan/s prepared to assist the Shire to improve the way it delivers services through its infrastructure assets such as roads, drainage, footpaths, public open space and buildings.	<p>The Shire updated its Asset Management Plans in September 2018. The risk assessments within these plans identify several high risks. It is not evident from the plans what risk management framework was utilised for the assessment of the risks. Further actions to be taken are detailed, however no treatment plans to reduce the risks to an acceptable level are identified.</p> <p>Improvement: On the next review of asset management plans, utilise the matrix of consequences and likelihood detailed in the Risk Management Procedures and identify residual risks after applying treatment plans, to reduce the risk to an acceptable level.</p>

7.0 Implementation (Continued)

Plan	Purpose / Goal	Matters Identified / Improvements
Long Term Financial Plan	Plan prepared to assist the Shire to understand and plan its long term strategic financial management.	<p>The Long Term Financial Plan was updated in October 2018. The Plan includes a section titled risk assessment and details external and internal factors. Long term financial risks are not identified within the Plan.</p> <p>Improvement:</p> <p>On the next review of the Long Term Financial Plan, identify risks associated with the Shire achieving its long term financial objectives, and the planned treatment to reduce the risk to an acceptable level.</p>
Workforce Plan	Plan prepared to ensure the Shire has the operational workforce capacity to deliver the actions within the Corporate Business Plan.	<p>The Shire adopted a formal Workforce Plan in June 2013. The Plan is out of date and contains detailed risk assessments reflecting High risks.</p> <p>Improvement:</p> <p>Review the Workforce Plan to ensure it remains current and utilise the matrix of consequences and likelihood detailed in the Risk Management Framework. Identify residual risks after applying treatment plans, to reduce the risk to an acceptable level.</p>

7.0 Implementation (Continued)

7.2 Operational Procedures

In seeking to achieve its stated vision, the Shire of Exmouth delivers a number of services to the community. Meetings were undertaken with key staff in each of the areas of service responsibility, to determine the practices applied to issues of risk management, internal controls and legislative compliance.

Considering the number of services provided and the current staff resourcing, a risk based approach to the prioritisation of the review and development of new procedures is recommended. The table below details areas of suggested improvement in relation to policies and procedures examined.

Component	Purpose / Goal	Matters Identified / Improvements
Risk Management Procedures	Procedures and practices to set out a uniform approach to the identification, assessment, management, reporting and monitoring of risks.	<p>Risk management procedures are based on a superseded risk management standard.</p> <p>Risk assessment and acceptance criteria within the Policy are not dependent on the context of the risk assessment being undertaken.</p> <p>Risk management procedures are not actively followed across the organisation with risk management activities currently undertaken being largely undocumented.</p> <p>Improvements:</p> <p>Risk management procedures and process require review and updating in accordance with the latest Risk Management Standard (ISO 31000:2018).</p> <p>Modification of the risk assessment and acceptance criteria within the Risk Management Procedures will assist in the rating of risks, relevant to the context of the assessment. This would involve use of percentages rather than absolute values, when assessing the potential consequences of identified risks and avoid any need to redefine the risk assessment framework for different risk assessment contexts.</p> <p>Implement risk management procedures throughout the organisation.</p>
Receipting Procedures	Procedures to appropriately control funds received by receipting officers.	<p>Receipt batches are only updated after they have been reconciled to the bank statement.</p> <p>Improvement:</p> <p>To minimise the risk of fraud or error, funds received should be receipted immediately and batches updated daily, with a reconciliation to the daily banking undertaken routinely. Errors identified through the reconciliation to the bank statements should be corrected through appropriately authorised journals.</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Procedure Changes	Process to control and manage change to procedures.	<p>Process for amending or changing procedures are not formalised. This creates opportunities for unilateral, undocumented changes to procedures and a breakdown in key controls.</p> <p>Improvement: Establish process for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation, to assist with managing changes to procedures.</p>
ICT Security	Procedures and practices to ensure the security of IT information, systems and data.	<p>We noted limited controls in relation to the access to IT systems, both physical access to hardware and network access to software and data.</p> <p>Improvement: Undertake a comprehensive IT security review and implement findings.</p>
Progress Claims	Procedures to control expenditure relating to progress claims for construction projects spanning multiple months.	<p>No formal procedures exist for the monitoring of expenditure relating to progress claims for multiperiod contracts.</p> <p>Improvement: To assist in the management of progress claims, maintain running register of committed project expenditure and payments made to date for the contract.</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Tender Assessment	Procedures to provide probity for the assessment of tenders received.	<p>The Shire currently uses a panel of third parties to assess tender submissions and provide an evaluation against qualitative criterion for Council consideration. Third parties are expected to declare an interest if one exists but no formal requirement to do so exists. No documented procedures are currently in place to formalise declaration of interests and confidentiality of information, prior to providing the third party the submitted documents.</p> <hr/> <p>Improvement: To help ensure probity and fairness when assessing tenders, procedures to formalise the declaration of interests and confirm confidentiality, prior to passing over submitted tender documents for assessment.</p>
Airport Revenue Recognition	Procedures for the raising of fees and charges in relation to airport operations.	<p>The Shire currently uses a third party to advise of aircraft details and passenger numbers for the raising of fees and charges. Limited controls exist to determine the validity of fees and charges raised.</p> <hr/> <p>Improvements: Given the high value of fees and charges in relation to the airport operations, routine documented verification of the accuracy of fees and charges raised should be undertaken.</p>
Checklists	Checklists document the completion of multiple steps within an overall process.	<p>Checklists are maintained for selected functions. Checklists are not maintained for all routine functions.</p> <hr/> <p>Improvement: Creation and maintenance of standard checklists may assist in evidencing key points of control and serve as a reminder. Checklists are of assistance in ensuring compliance with repetitive control and legislative compliance tasks.</p>
Workflow Diagrams	Workflow process diagrams create a visual representation of a process, clearly identifying key points of control and responsibility.	<p>Workflow diagrams have not been compiled for undocumented procedures.</p> <hr/> <p>Improvement: In conjunction with, or as an alternative to, the development of documented procedures and checklists, update and development of workflow process diagrams may assist in clearly identifying controls and processes to be followed.</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Inspections	Inspections undertaken by officers of properties within the district in accordance with legislative requirements.	<p>Based on staff representations, the required inspection of properties is behind schedule.</p> <hr/> <p>Improvement: Ensure adequate planning is in place and resources are available to meet legislative requirements for undertaking inspections, especially in relation to safety related matters.</p>
Waste Facility Cash Handling	Procedures and systems for the handling of cash at the waste facility	<p>Recent introduction of fees and charges for domestic waste have resulted in cash being collected at the waste facility. Controls in relation to the handling of cash received at the waste facility are considered inadequate.</p> <hr/> <p>Improvement: Remove or significantly reduce the potential amount of cash received at the waste facility, through use of pre-purchased vouchers etc. Should cash continue to be accepted, appropriate procedures and controls are required.</p>

7.0 Implementation (Continued)

7.3 Human Resource Management and Practices

A number of components constitute the organisation's human resource management practices and form an essential element of risk management, internal control and legislative compliance.

In general, human resource procedures are sound and appropriate records are maintained. Matters identified in relation to human resource practices are detailed in the table below

Component	Purpose / Goal	Matters Identified / Improvements
Staff Training	To ensure staff have access to ongoing and appropriate training.	<p>Staff training needs are currently identified on departmental basis, with a number of departments having their own training matrix. We understand management wishes to establish a more formal central staff training structure.</p> <p>Improvement: Continuing development of central staff training matrix to identify staff training needs, relevant to their role, is important to ensuring training is co-ordinated across the organisation.</p>
Employee Termination Procedures	Procedures to ensure staff physical and IT access is removed and Shire assets returned at the time of departure.	<p>No formal process or procedure is currently in place to ensure the appropriate termination of employees.</p> <p>Improvement: Establish procedures or checklists to manage and document the termination of employees, ensuring access to IT systems is appropriately restricted and Shire assets are recovered.</p>

7.4 Insurance

At present, the Chief Executive Officer and Executive annually review the completeness of insurance. Discussions are also held with the insurers annually and adjustments to policies and insurance levels made as considered appropriate.

8.0 Monitoring and Review

Developing and implementing systems and procedures for risk management, legislative compliance and internal controls into an organisation can be a time consuming and expensive exercise with the potential to divert resources away from direct services. Considering the level of investment necessary to establish these systems, actions to monitor their effectiveness are an essential practice.

Over time, the relevancy of established controls may change, their purpose may be forgotten, or technology may offer a more efficient or effective way to achieve the initial goal. For these reasons, formal review procedures are required to ensure resources applied to maintaining these systems, practices and controls are done so in the most efficient way.

Evidence of the monitoring of risk management, internal controls and legislative compliance is sourced from Minutes of Meetings, Registers of Disclosures and reports reviewed.

8.1 Council and Audit and Risk Committee

Regular monthly financial statements and lists of payments, made in the intervening period between each meeting, have been presented to the Council for review, as required by legislation. This provides the basis for high level oversight of the expenditure transactions of the organisation.

Framework Components	Purpose / Goal	Matters Noted / Improvements
Council and Audit Risk Committee	Monitoring and consideration of risks when making strategic decisions.	Identified risks are not included within agenda items for elected member consideration. Improvement: Identified risks relating to a Council decision should be communicated within the agenda item, to enable elected members to be fully informed of the identified risks when making decisions.

8.0 Monitoring and Review (Continued)

8.2 Strategic and Operational Registers

A number of registers are maintained by the Shire of Exmouth. The table below details areas for possible improvement in relation to these registers.

Register	Purpose / Goal	Matters Identified / Improvements
Risk Register	Provide a record of risk breaches and remedial action taken.	<p>A risk register in relation to high risks was not available to reflect identified risks, and if they have been adequately treated.</p> <hr/> <p>Improvement: Maintaining risk registers for all identified risks is important to help ensure appropriate recording and communication of high risks, along with providing a record to enable the verification of whether treatment plans have appropriately reduced the risk.</p>
Investment Register	Register of investments held to evidence the nature and location of all investments and all transactions in relation to investments.	<p>An investment register is not routinely maintained to evidence the nature and location of all investments and all related transactions.</p> <hr/> <p>Improvement: Recording the nature and location of all investments and related transactions is required by Regulation 19 (2) of the <i>Local Government (Financial Management) Regulations 1996</i>. Tracing of funds on maturity of investments is essential and record of where funds are transferred and who authorised the transfer should be maintained within the register. Maintaining printed copies of the investment register, reviewed and authorised by a senior manager independent of the control of the investments, prevents subsequent amendment to the register.</p>
Regulatory Inspection Register	Register of regulatory inspections undertaken.	<p>A register of health inspections undertaken is maintained appropriately. Review of the timing of inspections reflected several inspections have been undertaken after their due date. From staff representations, duties have been re-allocated to enable inspections to be undertaken within required timelines.</p> <hr/> <p>Improvement: Recent amendments to staff responsibilities should enable inspections to occur within required time frames. Routine monitoring is required to ensure time frames are met.</p>

8.0 Monitoring and Review (Continued)

8.3 Annual Compliance Audit Returns

Recent returns have been completed by an external consultant and approved by Council.

In the Annual Compliance Audit Return 2017, two areas of non-compliance were noted in relation to primary and annual returns and three matters in relation to the late completion of the Audit.

8.4 Complaint Handling

Community complaints are handled in accordance with Management Practice and Procedure Manual 2.2- Complaints Handling. This requires all complaints to be recorded on a feedback form, within the records management system and allocated to the relevant manager to address.

An official Complaints Register as required by legislation is appropriately maintained.

8.0 Monitoring and Review (Continued)

8.5 Audit Practices

Council has appointed external financial auditors to the Shire of Exmouth. A number of items rated as significant have been identified during the last two years by the external auditors.

The table below details areas for possible improvement in relation to audit processes.

Framework Components	Purpose / Goal	Matters Noted / Improvements
Internal Audit	Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	Currently, no internal auditors have been appointed and limited internal audit functions have been undertaken. Improvements: To confirm adherence to documented policies and procedures and assist in the identification of internal control weaknesses an internal audit function is required to be established.

8.0 Monitoring and Review (Continued)

8.6 Review required to be undertaken by the CEO.

The CEO is required to undertake reviews of systems and procedures of the local government. The table below presents matters noted in relation to these reviews.

Framework Components	Purpose / Goal	Matters Noted / Improvements
Audit Regulation 17 Review	CEO's review of the appropriateness and effectiveness of systems and procedures for Risk Management, Internal Controls and Legislative Compliance in accordance with Regulation 17 of <i>Local Government (Audit) Regulations 1996</i>	No evidence of a previous review was made available. Improvements: Ensure the next review is undertaken within the next three years as required by legislation.
Financial Management Review	Review of the appropriateness and effectiveness of the Financial Management systems and procedures of the local government required to be undertaken every three years by Regulation 5(2) of <i>Local Government (Financial Management) Regulations 1996</i> .	The Financial Management Review, undertaken in June 2017, made 37 recommendations to improve the Financial Management of the Shire. Recommendations from the review have largely been actioned. Outstanding matters are included elsewhere within this report. Improvement: Outstanding items identified within the Financial Management Review be addressed.

Other Matters

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Moore Stephens

Level 15 Exchange Tower

2 The Esplanade

PERTH WA 6000

Phone +61 (0)8 9225 5355

Email rjbarnes@moorestephens.com.au

ABN 99 433 544 961

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Appendix A – Council Policies Examined

The Council Policies examined as part of the review were as follows:

Policy Topic	Policy Topic
Governance	Corporate Services
1.1 - Senior Employees	2.1 - Asset Capitalisation - Depreciation
1.2 - Use of Council Logo and Crest	2.2- Interest Free Loans to Clubs & Organisations
1.3 - Fauna/Flora Emblems	2.3 - Common Seal
1.4 - Citizenship Ceremonies	2.4 - Leases
1.5 - Election of Committees and Representatives	2.5 - Community Notice Board
1.6 - Council Briefing Sessions	2.6 – Investment Policy
1.7 - Legal Representation Costs Indemnification	2.7 - Purchasing Policy
1.8 - Public Relations – Press Releases	2.8 – Distribution and Display of Promotional and Advertising Material at Council Offices or Buildings
1.9 - Provision of Tablet (Internet Plan) to Councillors	2.9 – Disposal of Surplus Council Furniture and Equipment
1.10 - Honorary Freeman	2.10 – Debt Recovery
1.11 - Councillor Complaints Policy	2.11 - Use of Corporate Credit Card
1.12 – Council Vehicle Fleet	2.12 – Regional Price Preference
1.13– Employee Gifts on Retirement & Resignation	2.13 - Risk Management Policy
1.14 - Acting Chief Executive Officer	2.14 Asset Management Policy
1.15 - Uniforms	Aviation
1.16 - Council Employees Housing	3.1 - Learmonth Airport
1.17 - Relocation Expenses	3.2 - Exmouth Aerodrome
1.18 - Email & Internet Usage	3.3 – Display of Promotional Material and Advertising Signs at the Learmonth Airport Terminals
1.19 - Injury Management & Rehabilitation	Commercial and Community
1.20 - Equal Opportunity	4.1 – Sponsorship Policy & Guideline
1.21 - Sexual Harassment	2.4 - Leases & Licences
1.22 – Occupational Safety & Health	Health and Building
1.23 – Ex-Factor Allowance (Cost of Living Assistance)	5.1 - Building Permit – Fees
1.24 - Managing Public Question Time	5.2 – Refund of Building Permit Fees
1.25 - Managing Petitions, Deputations, Presentations & Submissions	5.3 - Building Control – Verandahs and Awnings Over Streets
1.26 – Fitness for Work - Drug and Alcohol Policy	5.4 - Water Tanks – Building Control
1.27 – Code of Conduct	5.5 - Temporary Accommodation – Caravans
1.28 – Chief Executive Officer Performance Review	5.6 – Smoke Free Outdoor
1.29 – Responsible Service of Alcohol	

Appendix A – Council Policies Examined (Continued)

Policy Topic	Policy Topic
Town Planning	Engineering & Transport
6.1 - Home Occupation	7.1 - Multi Use Paths within the Exmouth Town Site
6.2 - Colour Palette for Developments	7.2 - Use of Shire Resources for Community Works
6.3 - Ancillary Accommodation	7.3 - Guidelines and Specifications for The Design and Construction of Storm Water Drainage Systems
6.4 - Caretaker's Dwelling	7.4 - Specification for The Design and Construction of Roads, Footpaths and Car Parks
6.5 - Bed & Breakfast Accommodation	7.5 - Verge Enhancement
6.6 - Outbuildings	7.6 - Crossover and Verges– Within Townsite
6.7 - Murat Road Development Guidelines	7.7 - Crossover – Commercial and Outside Townsite
6.8 - Signs	7.8 - Alterations or Damage to Council Street Infrastructure
6.9 – Use of Sea Containers	7.9 - Lighting - Streets, Footpaths, Parks, Recreation and Other Areas
6.10 – Landscaping	7.10 - Private Works
6.11 – Parking	7.12 - Responsibilities at Schools – Pedestrian and Vehicle Facilities
6.12 – Holiday Accommodation	Ranger & Emergency Services
6.13 – Temporary Workers Accommodation	8.1 - Vandalism – Reward for Conviction
6.14 - Naming of Roads, Public Places and Streets	8.2 - Cyclone Cleanup
6.15 – Construction of Shed/Barn Style Dwellings	8.3 - Camping on Exmouth Recreation Ground
6.16 – Design Guidelines for Exmouth Marina Village Precinct 'A'	8.4 – Emergency Overflow Camping Grounds
6.17 – Design Guidelines for Lot 11 & 12 Market Street	8.5 – Multiple Dogs
6.18 Town Planning Fees	
6.19 – District Water Management Strategy	
6.20 – Design Guidelines for Exmouth Marina Village Precinct 'B'	
6.21– Design Guidelines for Exmouth Marina Village Precinct 'C'	
6.22 - Sand and Dust Control on Private Property	
6.23 - Secondhand Buildings & Secondhand Building Materials	

Appendix B – Plans Examined

The Plans examined as part of the review were as follows:

Plan	Status
Strategic Community Plan	2030
Corporate Business Plan	2018 - 2022
Asset Management Plans	2018 - 2028
Long Term Financial Plan	2018/19 – 2027/28
Workforce Plan	2013
Business Continuity Plan	October 2018
Shire of Exmouth Disaster Recovery and Backup	24 October 2017
Code of Conduct for Employees, Elected Members and Committee Members	Adopted 22 March 2018
Emergency Planning Committee Guidelines	10 October 2018
Ningaloo Aquarium and Discovery Centre Workplace Emergency and Evacuation Plan	10 October 2018
Shire of Exmouth Disaster Recovery and Backup	October 2017

Appendix C – Strategic and Operational Registers Examined

The registers examined as part of the review were as follows:

Register

Disclosure of Interest Register

Tender Register

Declaration of Gifts and Travel Contributions

Complaints Register - Conduct of a Local Government Council Member

Delegations Register

Risk Dashboard Report - October 2018

Cemetery Register

Employee Training Schedule - 21 September 2018

Appendix D – Operational Guidelines

Risk Management

The internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

- *Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered;*
- *Reviewing whether the local government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;*
- *Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:*
 - *potential non-compliance with legislation, regulations and standards and local government's policies*
 - *important accounting judgements or estimates that prove to be wrong*
 - *litigation and claims*
 - *misconduct, fraud and theft*
 - *significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government*
- *Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;*
- *Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;*
- *Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;*
- *Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;*
- *Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;*
- *Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and*
- *Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.*

Appendix D – Operational Guidelines (Continued)

Legislative Compliance

The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- a) Monitoring compliance with legislation and regulations*
- b) Reviewing the annual Compliance Audit Return and reporting to Council the results of that review*
- c) Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary*
- d) Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints*
- e) Obtaining assurance that adverse trends are identified and review management's Plans to deal with these*
- f) Reviewing management disclosures in financial reports of the effect of significant compliance issues*
- g) Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their Audit Plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee*
- h) Considering the internal auditor's role in assessing compliance and ethics risks in their Plan;*
- i) Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements*
- j) Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest*

Internal Controls

Internal controls are systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations.

These systems not only relate to accounting and reporting but also include communication processes both internally and externally, staff management and error handling.

Operational Guidelines prepared by the Department of Local Government and Communities (Audit in Local Government number 09 September 2013) provide the background to Internal Controls in the context of this review as follows:

'Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

Appendix D – Operational Guidelines (Continued)

Internal Controls (continued)

An effective and transparent internal control environment is built on the following key areas:

- k) integrity and ethics;*
- l) policies and delegated authority;*
- m) levels of responsibilities and authorities;*
- n) audit practices;*
- o) information system access and security;*
- p) management operating style; and*
- q) human resource management and practices.*

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

Aspects of an effective control framework will include:

- a) delegation of authority;*
- b) documented policies and procedures;*
- c) trained and qualified employees;*
- d) system controls;*
- e) effective Policy and process review;*
- f) regular internal audits;*
- g) documentation of risk identification and assessment; and*
- h) regular liaison with auditor and legal advisors.*

The following are examples of controls that are typically reviewed:

- a) separation of roles and functions, processing and authorisation;*
- b) control of approval of documents, letters and financial records;*
- c) comparison of internal data with other or external sources of information;*
- d) limit of direct physical access to assets and records;*
- e) control of computer applications and information system standards;*
- f) limit access to make changes in data files and systems;*
- g) regular maintenance and review of financial control accounts and trial balances;*
- h) comparison and analysis of financial results with budgeted amounts;*
- i) the arithmetical accuracy and content of records;*
- j) report, review and approval of financial payments and reconciliations; and*
- k) comparison of the result of physical cash and inventory counts with accounting records.*

MOORE STEPHENS

Level 15, 2 The Esplanade
Perth WA 6000

T +61 (0)8 9225 5355

F +61 (0)8 9225 6181

rjbarnes@moorestephens.com.au

Shire of Exmouth - Risk Assessment

Risk Number	Risk Assessment Category Risk Issue and Failure Modes	Risk Identified	Existing Controls	Risk Category	Mitigation and Management Strategy (Possible Future Controls)	Status
Risk Management Policy						
6.2.1	The current Policy is based on a superseded Risk Management Standard.	Failure to identify risks or adequately treat identified risks	Inadequate	Medium	When next undertaking a review of the Policy, update the Policy to align to the current Risk Management Standard ISO 31000:2018 policy drafted	Complete
Asset Capitalisation Depreciation						
6.2.2	Formalisation of depreciation rates and capitalisation thresholds in a Council Policy may result in a conflict with the depreciation rates applied in preparing Annual Financial Statements, due to the accounting standard requirement to annually assess depreciation rates and residual values of assets.	Conflicting Statements Breakdown of Internal Control	Adequate	Medium	Rescind the Policy or alternatively review and amend the policies requiring depreciation rates and residual values to be assessed annually.	Complete
Use of Corporate Credit Cards						
6.2.3	The Policy requires the Shire President to authorise and sign the CEO's credit card statement. Under the Local Government Act 1995 the Shire President has no administrative authority and so no authority to authorise the CEO's credit card statement.	Financial Loss and Breakdown of Internal Control	Adequate	Medium	In line with the Western Australian Auditor General's Report dated 7 May 2018 relating to Controls Over Corporate Credit Cards, periodically reporting the CEO's transactions to Council, clearly identifying them for noting. We note all credit card transactions are currently reported to Council, along with the list of payment of accounts. Executive to sign off CEO credit cards	Complete
Purchasing Policy						
6.2.4a	The Policy has a best practice suggestion for purchases from a supplier not to exceed \$150,000 over three years without calling tenders. This is not required by legislation and is viewed as impractical as persons procuring services have no knowledge of the subsequent year's budget allocations, and therefore no knowledge of future expenditure.	Lack of probity. Financial loss. Unauthorised purchasing.	Adequate	High	Amend the Policy to provide the following: Remove the best practice suggestion for purchases not to exceed \$150,000 over three years without calling tenders.	Complete
Purchasing Policy						
6.2.4.b	The Policy does not provide purchasing requirements for procurement of goods or services with a contract value exceeding \$150,000 where public tenders are not invited, in accordance with the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2).	Lack of probity. Financial loss. Unauthorised purchasing.	Adequate	High	Amend the Policy to provide the following: Insert quotation requirements for procurement of goods or services with a contract value exceeding \$150,000 where public tenders are not invited.	Complete
Purchasing Policy						
6.2.4c	The Policy provides no direction in relation to contract variations and extensions for contracts awarded or against a written specification. Extension of contracts and associated price changes are also not covered by the Policy. For contracts awarded by tender, legislation provides minimum requirements.	Lack of probity. Financial loss. Unauthorised purchasing.	Adequate	High	Amend the Policy to provide the following: Prohibit price variations to existing contracts awarded by tender other than those provided within the original contract, as required by Local Government (Functions and General) Regulations 1996 Regulation 11(2) (j) (iv). Procedures should also be developed for the authorisation of variations allowed for by the regulations. Purchasing requirements for the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increase over a policy threshold level, due to the variation or extension.	Complete
Internal Control Policy						
6.2.5	Currently, no policy on internal controls has been adopted by Council.	Lack of strategic direction for implementation of internal controls	Adequate	Medium	Development and adoption of an Internal Control Policy will help formalise Council's commitment to internal controls, based on risk management principles.	Complete
Legislative Compliance Policy						
6.2.6	Currently, no policy on internal legislative compliance has been adopted by Council.	Lack of strategic direction for legislative compliance	Adequate	Medium	Development and adoption of an internal legislative compliance policy will help formalise Council's commitment to legislative compliance.	Complete
Business Continuity Plan						
7.1.1	A Business Continuity Plan was originally developed in 2014 and has been reviewed and updated by management in October 2018. The Plan remains to be finalised and tested.	Failure to adequately manage a business disruption event	Inadequate	High	Finalise the Plan and test to ensure validity. Identify and document key business continuity risks along with the treatments, to reduce the risk to an acceptable level.	On Track
ICT Disaster Recovery Plan						
7.1.2	An ICT Disaster Recovery Plan was produced in December 2018. The Plan does not document key IT risks and has not been tested.	Loss of IT System.	Inadequate	High	Test and review the ICT Disaster Recovery Plan, identifying and documenting key ICT risks along with the treatments, to reduce the risk to an acceptable level.	On Track

Shire of Exmouth - Risk Assessment

Risk Number	Risk Assessment Category Risk Issue and Failure Modes	Risk Identified	Existing Controls	Risk Category	Mitigation and Management Strategy (Possible Future Controls)	Status
Asset Management Plan						
7.1.3	The Shire updated its Asset Management Plans in September 2018. The risk assessments within these plans identify several high risks. It is not evident from the plans what risk management framework was utilised for the assessment of the risks. Further actions to be taken are detailed, however no treatment plans to reduce the risks to an acceptable level are identified.	Failure to appropriately manage assets Ineffective spending of financial resources on assets	Adequate	Medium	On the next review of asset management plans, utilise the matrix of consequences and likelihood detailed in the Risk Management Procedures and identify residual risks after applying treatment plans, to reduce the risk to an acceptable level.	On Track
Long Term Financial Plan						
7.1.4	The Long Term Financial Plan was updated in October 2018. The Plan includes a section titled risk assessment and details external and internal factors. Long term financial risks are not identified within the Plan.	Failure to appropriately manage assets Ineffective spending of financial resources on assets	Adequate	Medium	On the next review of the Long Term Financial Plan, identify risks associated with the Shire achieving its long term financial objectives, and the planned treatment to reduce the risk to an acceptable level.	Monitor
Workforce Plan						
7.1.5	The Shire adopted a formal Workforce Plan in June 2013. The Plan is out of date and contains detailed risk assessments reflecting High risks.	Breakdown of internal controls. Controls reliant on the capability and honesty of staff	Inadequate	Medium	Review the Workforce Plan to ensure it remains current and utilise the matrix of consequences and likelihood detailed in the Risk Management Framework. Identify residual risks after applying treatment plans, to reduce the risk to an acceptable level.	On Track
Risk Management Procedures						
7.2.1a	Risk management procedures are based on a superseded risk management standard.	Lack of strategic direction for risk management procedures	Inadequate	Medium	Risk management procedures and process require review and updating in accordance with the latest Risk Management Standard (ISO 31000:2018).	Complete
Risk Management Procedures						
7.2.1b	Risk assessment and acceptance criteria within the Policy are not dependent on the context of the risk assessment being undertaken.	Lack of strategic direction for risk management procedures	Inadequate	Medium	Modification of the risk assessment and acceptance criteria within the Risk Management Procedures will assist in the rating of risks, relevant to the context of the assessment. This would involve use of percentages rather than absolute values, when assessing the potential consequences of identified risks and avoid any need to redefine the risk assessment framework for different risk assessment contexts.	Complete
Risk Management Procedures						
7.2.1c	Risk management procedures are not actively followed across the organisation with risk management activities currently undertaken being largely undocumented.	Lack of strategic direction for risk management procedures	Inadequate	High	Implement risk management procedures throughout the organisation.	On Track
Receipting Procedures						
7.2.2	Receipt batches are only updated after they have been reconciled to the bank statement.	Financial Loss and Breakdown of Internal Control	Inadequate	High	To minimise the risk of fraud or error, funds received should be receipted immediately and batches updated daily, with a reconciliation to the daily banking undertaken routinely. Errors identified through the reconciliation to the bank statements should be corrected through appropriately authorised journals.	Complete
Procedure Changes						
7.2.3	Process for amending or changing procedures are not formalised. This creates opportunities for unilateral, undocumented changes to procedures and a breakdown in key controls.	Failure to identify risks or adequately treat identified risks	Adequate	High	Establish process for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation, to assist with managing changes to procedures.	On Track
ICT Security						
7.2.4	We noted limited controls in relation to the access to IT systems, both physical access to hardware and network access to software and data.	Loss of IT System.	Inadequate	High	Undertake a comprehensive IT security review and implement findings.	On Track
Progress Claims						
7.2.5	No formal procedures exist for the monitoring of expenditure relating to progress claims for multiperiod contracts.	Financial Loss and Breakdown of Internal Control	Inadequate	High	To assist in the management of progress claims, maintain running register of committed project expenditure and payments made to date for the contract.	Complete

Shire of Exmouth - Risk Assessment

Risk Number	Risk Assessment Category Risk Issue and Failure Modes	Risk Identified	Existing Controls	Risk Category	Mitigation and Management Strategy (Possible Future Controls)	Status
Tender Assessment						
7.2.6	The Shire currently uses a panel of third parties to assess tender submissions and provide an evaluation against qualitative criterion for Council consideration. Third parties are expected to declare an interest if one exists but no formal requirement to do so exists. No documented procedures are currently in place to formalise declaration of interests and confidentiality of information, prior to providing the third party the submitted documents.	Compliance breach Financial loss	Adequate	High	To help ensure probity and fairness when assessing tenders, procedures to formalise the declaration of interests and confirm confidentiality, prior to passing over submitted tender documents for assessment.	On Track
Airport Revenue Recognition						
7.2.7	The Shire currently uses a third party to advise of aircraft details and passenger numbers for the raising of fees and charges. Limited controls exist to determine the validity of fees and charges raised.	Financial Loss and Breakdown of Internal Control	Adequate	High	Given the high value of fees and charges in relation to the airport operations, routine documented verification of the accuracy of fees and charges raised should be undertaken.	Complete
Checklists						
7.2.8	Checklists are maintained for selected functions. Checklists are not maintained for all routine functions.	Compliance Breach	Adequate	High	Creation and maintenance of standard checklists may assist in evidencing key points of control and serve as a reminder. Checklists are of assistance in ensuring compliance with repetitive control and legislative compliance tasks.	Complete
Workflow Diagrams						
7.2.9	Workflow diagrams have not been compiled for undocumented procedures.	Breakdown of internal controls. Controls reliant on the capability and honesty of staff	Inadequate	Medium	In conjunction with, or as an alternative to, the development of documented procedures and checklists, update and development of workflow process diagrams may assist in clearly identifying controls and processes to be followed.	Monitor
Inspections						
7.2.10	Based on staff representations, the required inspection of properties is behind schedule.	Breakdown of internal controls. Controls reliant on the capability and honesty of staff	Inadequate	Medium	Ensure adequate planning is in place and resources are available to meet legislative requirements for undertaking inspections, especially in relation to safety related matters.	Monitor
Waste Facility Cash Handling						
7.2.11	Recent introduction of fees and charges for domestic waste have resulted in cash being collected at the waste facility. Controls in relation to the handling of cash received at the waste facility are considered inadequate.	Failure to identify risks or adequately treat identified risks	Inadequate	High	Remove or significantly reduce the potential amount of cash received at the waste facility, through use of pre-purchased vouchers etc. Should cash continue to be accepted, appropriate procedures and controls are required. No cash accepted at tip - need to come into the office if they want to pay cash	Complete
Staff Training						
7.3.1	Staff training needs are currently identified on departmental basis, with a number of departments having their own training matrix. We understand management wishes to establish a more formal central staff training structure.	Internal control or compliance breach	Inadequate	Medium	Continuing development of central staff training matrix to identify staff training needs, relevant to their role, is important to ensuring training is co-ordinated across the organisation.	Monitor
Employee Termination Procedures						
7.3.2	No formal process or procedure is currently in place to ensure the appropriate termination of employees.	Internal control or compliance breach	Adequate	Medium	Establish procedures or checklists to manage and document the termination of employees, ensuring access to IT systems is appropriately restricted and Shire assets are recovered.	Complete
Council and Audit Risk Committee						
8.1.1	Identified risks are not included within agenda items for elected member consideration.	Failure to identify risks or adequately treat identified risks	Inadequate	High	Identified risks relating to a Council decision should be communicated within the agenda item, to enable elected members to be fully informed of the identified risks when making decisions.	On Track
Risk Register						
8.2.1	A risk register in relation to high risks was not available to reflect identified risks, and if they have been adequately treated.	Previously identified risks are not adequately treated.	Inadequate	Medium	Maintaining risk registers for all identified risks is important to help ensure appropriate recording and communication of high risks, along with providing a record to enable the verification of whether treatment plans have appropriately reduced the risk.	Complete
Investment Register						
8.2.2	An investment register is not routinely maintained to evidence the nature and location of all investments and all related transactions.	Internal control or compliance breach	Adequate	High	Recording the nature and location of all investments and related transactions is required by Regulation 19 (2) of the Local Government (Financial Management) Regulations 1996. Tracing of funds on maturity of investments is essential and record of where funds are transferred and who authorised the transfer should be maintained within the register. Maintaining printed copies of the investment register, reviewed and authorised by a senior manager independent of the control of the investments, prevents subsequent amendment to the register.	Complete

Shire of Exmouth - Risk Assessment

Risk Number	Risk Assessment Category Risk Issue and Failure Modes	Risk Identified	Existing Controls	Risk Category	Mitigation and Management Strategy (Possible Future Controls)	Status
Regulatory Inspection Register						
8.2.3	A register of health inspections undertaken is maintained appropriately. Review of the timing of inspections reflected several inspections have been undertaken after their due date. From staff representations, duties have been re-allocated to enable inspections to be undertaken within required timelines.	Failure to identify risks or adequately treat identified risks	Adequate	Medium	Recent amendments to staff responsibilities should enable inspections to occur within required time frames. Routine monitoring is required to ensure time frames are met.	Monitor
Internal Audit						
8.5.1	Currently, no internal auditors have been appointed and limited internal audit functions have been undertaken.	Internal and Compliance risks not identified	Adequate	Medium	To confirm adherence to documented policies and procedures and assist in the identification of internal control weaknesses an internal audit function is required to be established. No requirement to have internal audit function - Risks will be managed by EMT	Intervene
Audit Regulation 17 Review						
8.6.1	No evidence of a previous review was made available.	Internal and Compliance risks not identified	Inadequate	Medium	Ensure the next review is undertaken within the next three years as required by legislation.	Complete
Financial Management Review						
8.6.2	The Financial Management Review, undertaken in June 2017, made 37 recommendations to improve the Financial Management of the Shire. Recommendations from the review have largely been actioned. Outstanding matters are included elsewhere within this report.	Financial Loss and Breakdown of Internal Control	Adequate	High	Outstanding items identified within the Financial Management Review be addressed. This requirement is fulfilled through the Reg 17 audit and increased scope the OAG provides through their audits. Therefore there is no need for additional reviews.	Intervene



Monthly Financial Report

For the period ended

December 2019

PO Box 21
2 Truscott Crescent
Exmouth
Western Australia 6707

Phone: (08) 9949 3000
Fax: (08) 9949 3050
Email: records@exmouth.wa.gov.au
Web: www.exmouth.wa.gov.au

ABN: 32 865 822 043

SHIRE OF EXMOUTH
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 January 2020

Prepared by: Manager of Finance

Reviewed by: Executive Manager Corporate Services

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

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.

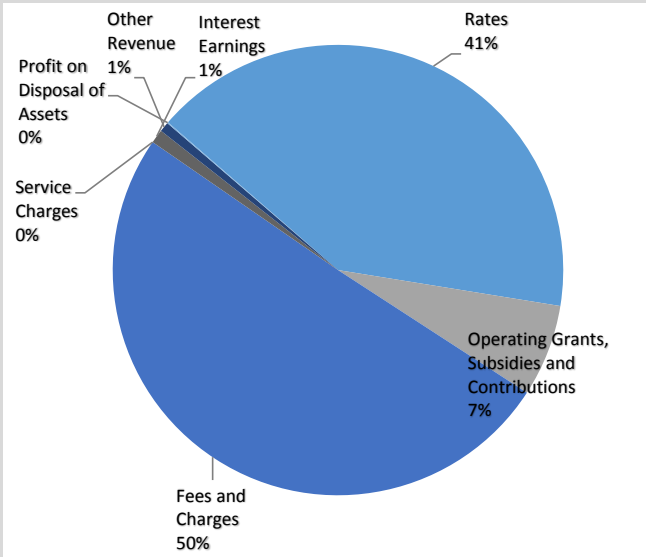
CRITICAL ACCOUNTING ESTIMATES

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.

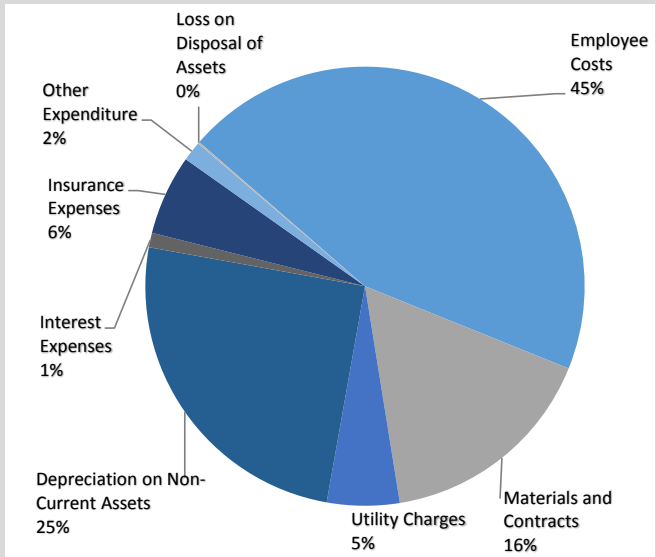
ROUNDING OFF FIGURES

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

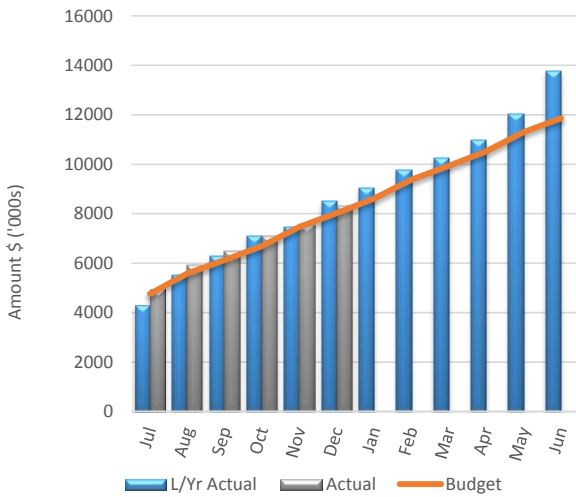
OPERATING REVENUE



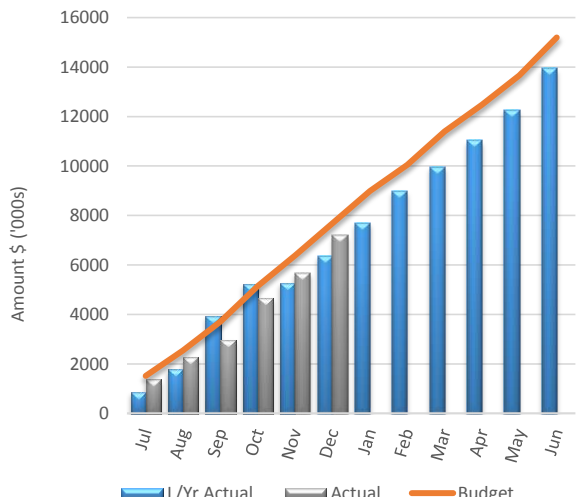
OPERATING EXPENSES



Operating Revenue -v-YTD Budget

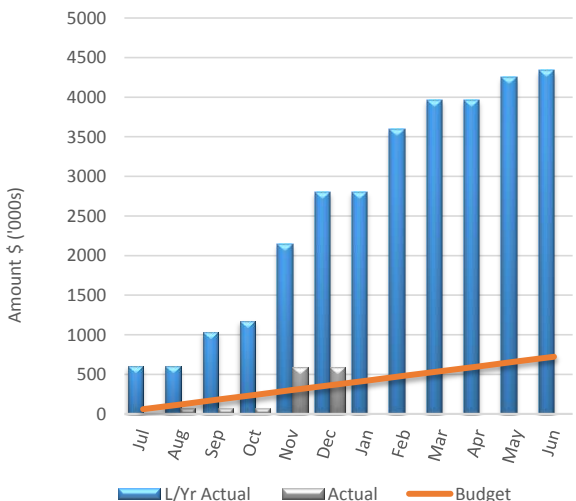


Operating Expenses -v-YTD Budget



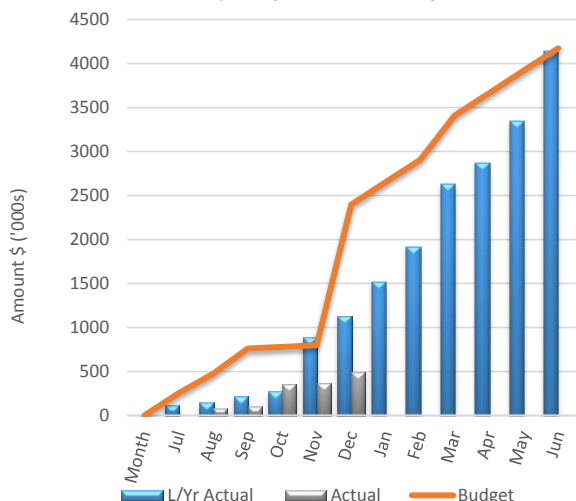
CAPITAL REVENUE

Non-Operating Revenue -v-YTD Budget



CAPITAL EXPENSES

Non-Operating Revenue -v-YTD Budget



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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2019

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of 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	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose government grant and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	The provision of bushfire control services, animal control and support for emergency services, as well as the maintenance and enforcement of local laws.
HEALTH To provide an operational framework for environmental and community health.	Maternal and infant health, preventative service and environmental health.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of playgroup and senior citizens buildings.
HOUSING To provide housing to staff members.	Administration and operation of residential housing for council staff.
COMMUNITY AMENITIES To provide services required by the community.	Maintenance of rubbish service to residents and maintenance of sanitary landfill sites. Town planning and regional development, maintenance of cemeteries and other community amenities.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, centres, swimming pool, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and radio re-broadcasting facilities.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Administration and operation of airport and aerodrome.
ECONOMIC SERVICES The promotion of the district to increase economic activities and the provision of building control within the shire.	Tourism, area promotion and building control.
OTHER PROPERTY AND SERVICES To monitor and control Council's overheads operation accounts.	The provision of private works to the public and the maintenance of cost pools for plant operating, public works overheads and administration costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,040,153	3,716,619	676,466	22.25%	
Revenue from operating activities							
Governance		0	0	(159)	(159)	0.00%	
General Purpose Funding - Rates	7	3,387,225	3,384,225	3,393,765	9,540	0.28%	
General Purpose Funding - Other		1,157,151	597,570	544,899	(52,671)	(8.81%)	
Law, Order and Public Safety		16,020	10,992	21,451	10,459	95.15%	▲
Health		46,222	27,352	32,758	5,406	19.76%	
Education and Welfare		1,600	798	114	(684)	(85.71%)	
Housing		44,200	22,074	30,609	8,535	38.67%	
Community Amenities		1,242,442	1,011,780	1,095,836	84,056	8.31%	
Recreation and Culture		709,450	383,345	459,804	76,459	19.95%	▲
Transport		4,624,579	2,316,762	2,524,748	207,986	8.98%	
Economic Services		613,577	257,627	143,607	(114,020)	(44.26%)	▼
Other Property and Services		16,900	8,448	44,813	36,365	430.46%	▲
		11,859,366	8,020,973	8,292,245	271,272		
Expenditure from operating activities							
Governance		(780,925)	(380,786)	(443,060)	(62,274)	(16.35%)	▼
General Purpose Funding		(96,330)	(48,138)	(54,088)	(5,950)	(12.36%)	
Law, Order and Public Safety		(335,438)	(174,880)	(170,784)	4,096	2.34%	
Health		(301,351)	(151,224)	(123,691)	27,533	18.21%	▲
Education and Welfare		(69,998)	(40,950)	(40,009)	941	2.30%	
Housing		(87,547)	(55,040)	(22,208)	32,832	59.65%	▲
Community Amenities		(1,893,296)	(986,220)	(799,306)	186,914	18.95%	▲
Recreation and Culture		(4,853,077)	(2,517,239)	(2,364,391)	152,848	6.07%	
Transport		(5,476,930)	(2,832,208)	(2,489,310)	342,898	12.11%	▲
Economic Services		(1,326,842)	(506,317)	(385,878)	120,439	23.79%	▲
Other Property and Services		25,279	(121,514)	(302,664)	(181,150)	(149.08%)	▼
		(15,196,455)	(7,814,516)	(7,195,388)	619,128		
Non-cash amounts excluded from operating activities	1(a)	3,196,907	1,583,833	1,804,919	221,086	13.96%	▲
Amount attributable to operating activities		(140,182)	1,790,290	2,901,776	1,111,486		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13(b)	722,332	361,158	595,412	234,254	64.86%	▲
Proceeds from disposal of assets	8	80,500	91,818	91,818	0	0.00%	
Purchase of property, plant and equipment	9	(4,223,270)	(876,688)	(498,370)	378,318	43.15%	▲
Amount attributable to investing activities		(3,420,438)	(423,712)	188,860	612,572		
Financing Activities							
Transfer from Reserves	11	1,329,300	0	0	0	0.00%	
Payments for community loans		0	0	7,750	7,750	0.00%	
Repayment of Debentures	10	(223,637)	(110,830)	(110,830)	0	0.00%	
Transfer to Reserves	11	(587,049)	(31,878)	(31,878)	0	0.00%	
Amount attributable to financing activities		518,614	(142,708)	(134,958)	7,750		
Closing Funding Surplus / (Deficit)	1(c)	(1,853)	4,264,023	6,672,297			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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.

NATURE OR TYPE DESCRIPTIONS

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

Loss on the disposal of fixed assets.

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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,040,153	3,716,619	676,466	22.25%	▲
Revenue from operating activities							
Rates	7	3,387,225	3,384,225	3,393,764	9,539	0.28%	
Specified area rates	7	47,081	47,081	47,895	814	1.73%	
Operating grants, subsidies and contributions	13(a)	976,000	487,996	545,388	57,392	11.76%	▲
Fees and charges		7,165,610	3,950,061	4,159,311	209,250	5.30%	▲
Interest earnings		195,051	107,522	81,860	(25,662)	(23.87%)	
Other revenue		88,399	44,088	57,843	13,755	31.20%	▲
Profit on disposal of assets	8	0	0	6,181	6,181	0.00%	
		11,859,366	8,020,973	8,292,242	271,269	3.38%	▲
Expenditure from operating activities							
Employee costs		(6,713,128)	(3,294,485)	(3,217,993)	76,492	2.32%	▲
Materials and contracts		(3,664,652)	(1,853,197)	(1,176,404)	676,793	36.52%	▲
Utility charges		(799,314)	(359,430)	(383,909)	(24,479)	(6.81%)	
Depreciation on non-current assets		(2,905,447)	(1,452,474)	(1,802,191)	(349,717)	(24.08%)	
Interest expenses		(81,595)	(40,791)	(76,821)	(36,030)	(88.33%)	
Insurance expenses		(462,594)	(462,565)	(424,499)	38,066	8.23%	▲
Other expenditure		(437,779)	(88,856)	(104,661)	(15,805)	(17.79%)	
Loss on disposal of assets	8	(131,946)	(131,359)	(8,909)	122,450	93.22%	▲
		(15,196,455)	(7,683,157)	(7,195,387)	487,770	(6.35%)	▲
Non-cash amounts excluded from operating activities	1(a)	3,196,907	1,583,833	1,804,919	221,086	13.96%	▲
Amount attributable to operating activities		(140,182)	1,921,649	2,901,774	980,125		▲
Investing activities							
Non-operating grants, subsidies and contributions	13(b)	722,332	361,158	595,412	234,254	64.86%	▲
Proceeds from disposal of assets	8	80,500	91,818	91,818	0	0.00%	
Payments for property, plant and equipment	9	(4,223,270)	(876,688)	(498,370)	378,318	(43.15%)	▲
Amount attributable to investing activities		(3,420,438)	(423,712)	188,860	612,572		▲
Financing Activities							
Transfer from reserves	11	1,329,300	0	0	0	0.00%	
Payments for community loans		0	0	7,750	7,750	0.00%	
Repayment of debentures	10	(223,637)	(110,830)	(110,830)	0	0.00%	
Transfer to reserves	11	(587,049)	(31,878)	(31,878)	0	0.00%	
Amount attributable to financing activities		518,614	(142,708)	(134,958)	7,750		
Closing Funding Surplus / (Deficit)	1(c)	(1,853)	4,395,382	6,672,295			

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

(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	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	0	0	(6,181)
Movement in employee benefit provisions (non-current)	160,101		
Add: Loss on asset disposals	131,359	131,359	8,909
Add: Depreciation on assets	2,905,447	1,452,474	1,802,191
Total non-cash items excluded from operating activities	3,196,907	1,583,833	1,804,919

(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 Jun 2019	This Year Opening 01 Jul 2019	This Time Last Year 31 Dec 2018	Year to Date 31 Dec 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	10 (9,352,157)	(9,352,157)	(6,474,174)	(9,384,035)
Less: Community loans	(23,000)	(23,000)	(59,000)	(15,250)
Less: Land Held for Resale				(206,611)
Add: Borrowings	9 223,637	223,637	258,733	112,807
Add: Provisions - employee	11 958,906	958,906	779,782	958,906
Total adjustments to net current assets	(8,192,614)	(8,192,614)	(5,494,659)	(8,534,183)

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

Current assets				
Cash and cash equivalents	2 12,165,340	12,165,340	10,000,813	14,599,597
Rates receivables	3 328,807	328,807	2,870,196	1,036,312
Receivables	3 1,453,221	1,453,221	1,067,909	898,655
Other current assets	4 96,445	96,445	32,973	38,646
Less: Current liabilities				
Payables	5 (952,037)	(952,037)	(449,610)	(295,017)
Borrowings	9 (223,637)	(223,637)	(258,733)	(112,807)
Provisions	11 (958,906)	(958,906)	(779,782)	(958,906)
Less: Total adjustments to net current assets	1(c) (8,192,614)	(8,192,614)	(5,494,659)	(8,534,183)
Closing Funding Surplus / (Deficit)	3,716,619	3,716,619	6,989,107	6,672,295

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 2
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 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General Purpose Funding - Other	(52,671)	(8.81%)	Timing	Low interest rates and reduced grants commission revenue.
Law, Order and Public Safety	10,459	95.15%	▲ Timing	DFES reimbursement operating expenses
Community Amenities	84,056	8.31%	Permanent	Increased revenue for domestic refuse.
Recreation and Culture	76,459	19.95%	▲ Permanent	Increased revenue for Ningaloo Centre.
Transport	207,986	8.98%	Timing	Increased revenue for airport operations.
Economic Services	(114,020)	(44.26%)	▼ Timing	Ningaloo Visitors Centre revenue below budget due to timing of handover. Increased revenue from camping overflow.
Other Property and Services	36,365	430.46%	▲ Permanent	Reimbursement for consultant expenditure and LGIS rebate.
Expenditure from operating activities				
Governance	(62,274)	(16.35%)	▼	
Health	27,533	18.21%	▲ Timing	Low legal fees, reduced expenditure for sentinel and mosquito management program.
Housing	32,832	59.65%	▲	
Community Amenities	186,914	18.95%	▲ Timing	Reduced maintenance and employee costs for sanitation, town centre and community amenities
Recreation and Culture	152,848	6.07%	Timing	Reduced maintenance and employee costs for public halls and parks & gardens. Community programmes, events and Ningaloo Centre operations.
Transport	342,898	12.11%	▲ Timing	Aviation, road and footpath maintenance under budget. Reduced loss on sale of asset
Economic Services	120,439	23.79%	▲ Timing	Ningaloo Visitors Centre expenditure below budget due to timing of handover. Reduced Tourism & Area Promotion including lighthouse maintenance.
Other Property and Services	(181,150)	(149.08%)	▼ Timing	Overhead allocations under budget.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	234,254	64.86%	▲ Timing	Acquittals not processed at time of reporting.
Capital Acquisitions	378,318	43.15%	▲ Timing	Capital works program not commenced at time of reporting.

KEY INFORMATION

- ▲ increase in surplus
- ▼ decrease in surplus

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
Cash on hand								
Petty Cash and Floats	Cash and cash equivalents	5,048			5,048			
Municipal Fund	Cash and cash equivalents	3,210,513			3,210,513	Westpac		At Call
Reserve Fund	Cash and cash equivalents	0	384,035		384,035	Westpac		At Call
Trust Fund	Cash and cash equivalents	0		98,481	98,481	Westpac		At Call
		0			0			
Municipal Investment - Term Deposit	Cash and cash equivalents	2,000,000			2,000,000	NAB	1.53%	11-Feb-20
Reserve Investment - Term Deposit	Cash and cash equivalents	0	3,000,000		3,000,000	Westpac	1.63%	25-Feb-20
Reserve Investment - Term Deposit	Cash and cash equivalents	0	4,000,000		4,000,000	Macquarie	1.70%	08-Jan-19
Reserve Investment - Term Deposit	Cash and cash equivalents	0	2,000,000		2,000,000	NAB	1.65%	08-Jan-19
Trust Investment - Term Deposit	Cash and cash equivalents	0		378,887	378,887	CBA	1.41%	10-Feb-20
Total		5,215,561	9,384,035	477,368	15,076,964			
Comprising								
Cash and cash equivalents		5,215,561	9,384,035	477,368	15,076,964			
Financial assets at amortised cost		0	0	0	0			
		5,215,561	9,384,035	477,368	15,076,964			

KEY INFORMATION

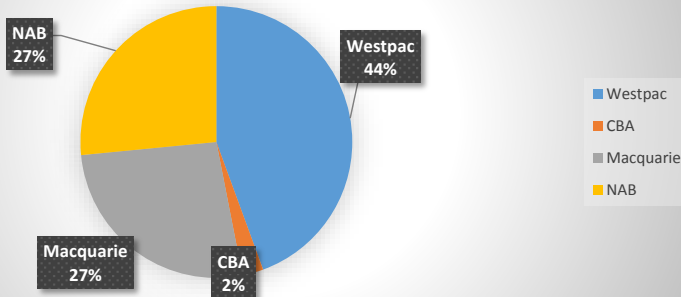
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to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

Investment Diversification



Total Cash	Unrestricted
\$15.08 M	\$5.22 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

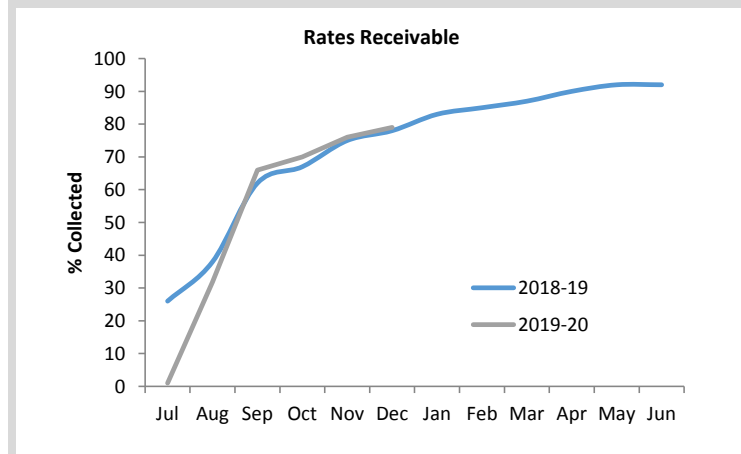
OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 Jun 2019	31 Dec 19
	\$	\$
Opening Arrears Previous Years	302,096	328,807
Levied this year	4,401,647	4,542,982
Plus Interim Rates	(9,150)	(4,012)
Plus Back Rates	10,701	1,687
Less - Collections to date	(4,332,954)	(3,833,151)
Equals Current Outstanding	370,789	1,036,312
Less - Deferred Pensioners	(41,981)	(41,981)
Less - Credit Balances		(37,642)
Net Rates Collectable	328,807	956,689
% Collected	92.1%	78.7%

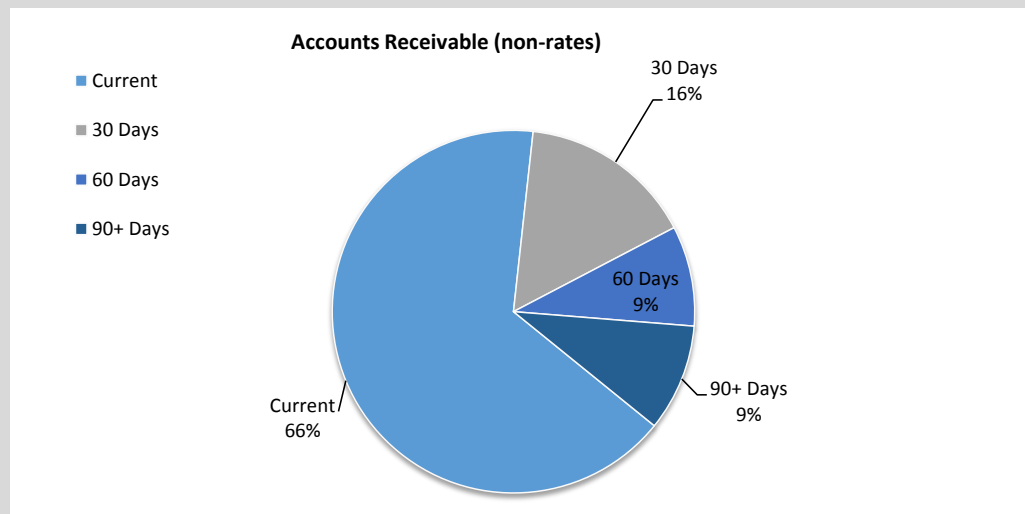
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4,870)	420,374	99,497	57,059	60,956	633,017
Percentage	-0.8%	66.4%	15.7%	9%	9.6%	
Balance per Trial Balance						
Sundry receivable						850,994
GST receivable						32,411
Allowance for impairment of receivables						0
Community Loans						15,250
Other receivables [describe]						0
Total Receivables General Outstanding						898,655
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 doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
78.7%	\$956,689



Debtors Due
\$898,655
Over 30 Days
34%
Over 90 Days
9.6%

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2019
	\$	\$	\$	\$
Inventory				
Inventories - Stock on Hand	55,830	0	(14,087)	38,646
Total Other Current assets				38,646
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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

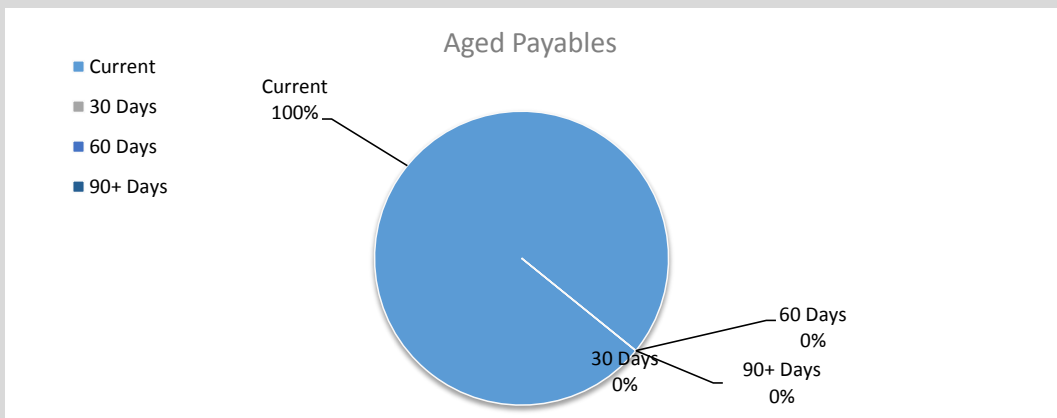
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	45,060	0	0	0	45,060
Percentage	0%	100%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors						45,060
ATO liabilities						43,838
Bonds, Retentions & Advanced Payments						117,739
ESL Liability						88,379
Total Payables General Outstanding						295,017

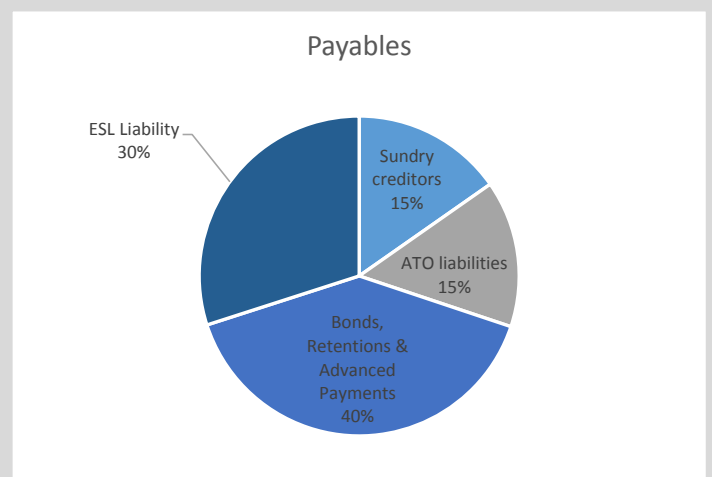
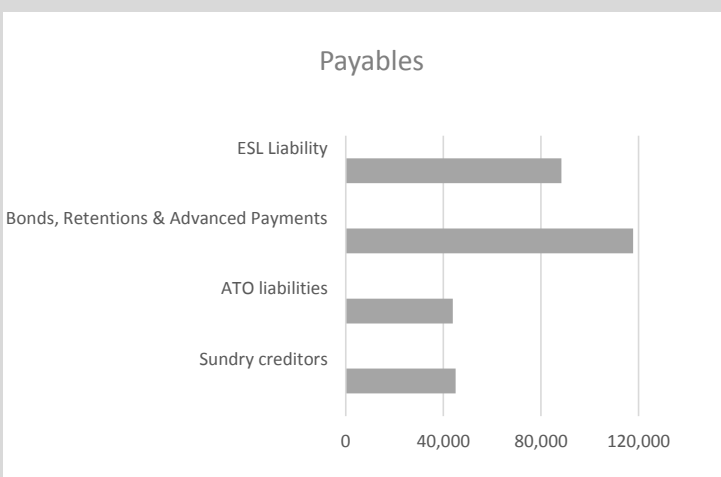
Amounts shown above include GST (where applicable)

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.



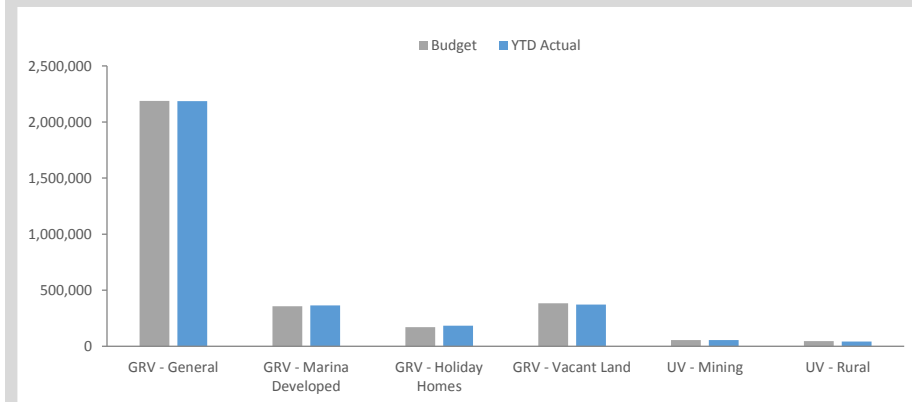
Creditors Due
\$295,017
Over 30 Days
0%
Over 90 Days
0%



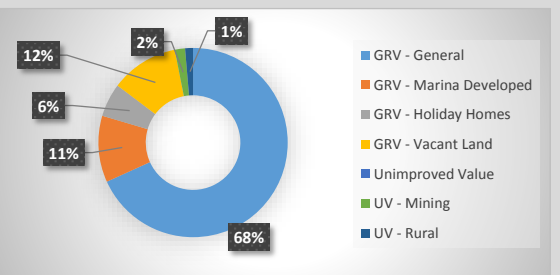
General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV - General	0.075100	1,182	29,077,947	2,183,754	5,000	0	2,188,754	2,194,496	(6,008)	(2,679)	2,185,809
GRV - Marina Developed	0.101300	98	3,515,907	356,161	0	0	356,161	355,825	6,882	1,105	363,812
GRV - Holiday Homes	0.104100	62	1,643,460	171,084	0	0	171,084	182,293	916	0	183,209
GRV - Vacant Land	0.150100	245	2,557,848	383,933	0	0	383,933	369,552	2,453	(113)	371,892
Unimproved Value											
UV - Mining	0.159900	15	334,135	53,908	1,000	0	54,908	56,498	(230)	0	56,268
UV - Rural	0.080000	8	568,380	45,470	0	0	45,470	43,070	0	0	43,070
Sub-Total		1,610	37,697,677	3,194,310	6,000	0	3,200,310	3,201,734	4,012	(1,687)	3,204,060
Minimum Payment											
Gross Rental Value	Minimum \$										
GRV - General	930	84	842,002	78,120	0	0	78,120	78,120	0	0	78,120
GRV - Marina Developed	930	1	0	930	0	0	930	930	0	0	930
GRV - Holiday Homes	930	0	0	0	0	0	0	0	0	0	0
GRV - Vacant Land	735	142	476,176	104,370	0	0	104,370	107,160	0	0	107,160
Unimproved Value											
UV - Mining	230	12	8,925	2,760	0	0	2,760	2,760	0	0	2,760
UV - Rural	735	1	5,800	735	0	0	735	736	0	0	736
Sub-Total		240	1,332,903	186,915	0	0	186,915	189,706	0	0	189,706
Amount from General Rates							3,387,225				3,393,766
Total General Rates							3,387,225				3,393,766
Specified Area Rates											
	Rate in \$ (cents)										
GRV Marina	0.013100		3,609,199	46,471	0	0	46,471	47,359	535	0	47,894
Total Specified Area Rates			3,609,199	46,471	0	0	46,471	47,359	535	0	47,894
Total							3,433,696				3,441,660

KEY INFORMATION

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

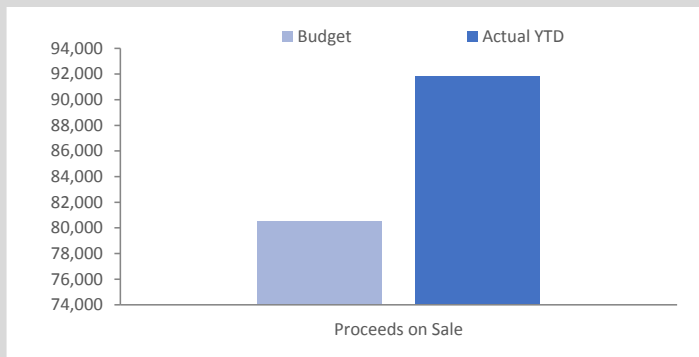


General Rates		
Budget	YTD Actual	%
\$3.39 M	\$3.39 M	1.00



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
	Kubota Mower (P045)	3,050	2,800	0	(250)		0	0	0
	Fuso Canter (P054)	25,000	6,400	0	(18,600)			0	0
	Mitsubishi Fuso (P076)	35,993	6,000	0	(29,993)			0	0
	Ford Ranger Crew Cab (P005)	6,545	5,780	0	(765)	6,546	8,182	1,636	0
	Toyota Hiace Bus (P064)	21,194	6,800	0	(14,394)			0	0
	Toyota Hilux Dual Cab (P065)	15,000	4,590	0	(10,410)	15,000	14,091	0	(909)
	Toyota Hilux Dual Cab (P069)	15,405	4,590	0	(10,815)	15,000	17,045	2,045	0
	Toyota Hilux Dual Cab (P070)	15,405	6,800	0	(8,605)	15,000	16,818	1,818	0
	Toyota Hilux (P073)	15,405	5,780	0	(9,625)	15,000	15,682	682	0
	Holden Colorado (P096)	29,263	15,480	0	(13,783)	28,000	20,000	0	(8,000)
	Holden Colorado (P097)	29,599	15,480	0	(14,119)			0	0
		211,859	80,500	0	(131,359)	94,546	91,818	6,181	(8,909)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$80,500	\$91,818	114%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

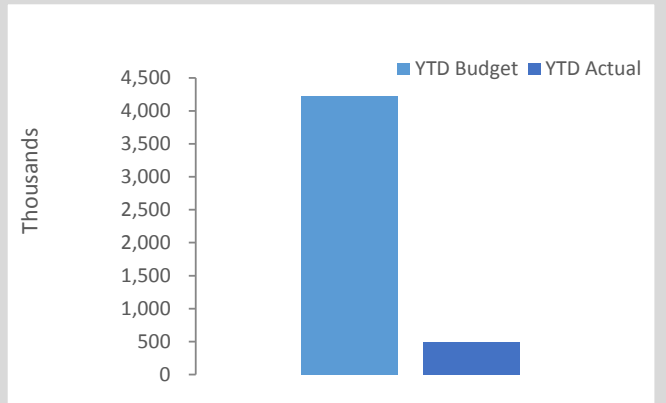
INVESTING ACTIVITIES
NOTE 9
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
Buildings - non-specialised - level 2	\$ 87,000	\$ 43,500	\$ 79,406	\$ 35,906
Buildings - specialised - level 3	1,076,100	87,500	31,729	(55,771)
Plant and equipment	995,000	403,496	232,948	(170,548)
Infrastructure - Roads	958,782	222,012	87,000	(135,012)
Infrastructure - Other	1,106,388	120,180	67,287	(52,893)
Capital Expenditure Totals	4,223,270	876,688	498,370	(378,318)
Capital Acquisitions Funded By:				
Capital grants and contributions	\$ 722,332	\$ 361,158	\$ 595,412	\$ 234,254
Other (Disposals & C/Fwd)	80,500	91,818	91,818	0
Cash Backed Reserves				
Building Infrastructure Reserve	30,000		0	0
Community Development Reserve	50,000		0	0
Community Interest Free Loans Reserve	30,000		0	0
Plant Reserve	807,000		0	0
Waste Management Reserve	270,000		0	0
Unspent Grants & contributions Reserve	142,300		0	0
Contribution - operations	2,091,138	423,712	(188,860)	(612,572)
Capital Funding Total	4,223,270	876,688	498,370	(378,318)

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.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.22 M	\$0.5 M	12%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$0.72 M	\$0.6 M	82%

Account Description	Account Number	Adopted			YTD Variance (Under)/Over
		Budget	YTD Budget	YTD Actual	
Buildings - Non Specialised		87,000	43,500	79,406	
Staff Housing Buildings - Painting/Flooring/Window Treatments	A125001	87,000	43,500	79,406	35,906
Buildings - Specialised		1,076,100	87,500	31,729	
Municipal Buildings - Old Admin, Library and Hall	A125006	75,000	17,000	14,577	(2,423)
Ningaloo Centre (18/19)	A119003	0	0	(4,725)	(4,725)
Ningaloo Centre - Solar Power and Aquarium Exhibits	A119004	761,500	0	16,537	16,537
Recreation Hall - Paving and replace staircase	A125009	50,000	0	270	270
Learmonth Building - Upgrade arrivals and lighting	A126800	141,000	70,500	5,070	(65,430)
Depot - Relocate server and crib room	A125051	48,600	0	0	0
Plant & Equipment		995,000	403,496	232,948	
Waste Site Recycling Equipment	A101005	53,000	26,496	0	(26,496)
Plant & Equipment	A123200	674,000	109,000	36,829	(72,171)
Vehicle Replacement	A123201	268,000	268,000	196,118	(71,882)
Swimming Pool Equipment (18/19)	A113001	0	0	0	0
Water Truck (18/19)	A125105	0	0	0	0
Infrastructure - Roads		958,782	222,012	87,000	
Beach Access Carpark Upgrades	A115150	10,000	4,998	0	(4,998)
Yardie Creek Road - Road shoulder and seal edge works	A125203	147,300	0	0	0
Murat Road - includes drainage works	A125209	304,050	152,016	28,053	(123,963)
Road Sealing	A125213	267,432	0	0	0
Street Lights	A124001	30,000	15,000	0	(15,000)
Footpaths/Kerbing - upgrade	A125321	100,000	49,998	45,082	(4,916)
Footpaths - new	A121002	100,000	0	604	604
Mortiss Street & Neale Cove Road upgrade (DOT)	A125210	0	0	13,261	13,261
Infrastructure - Other		1,106,388	120,180	67,287	
Dog Pound - Relocation to Depot	A052002	15,000	7,500	0	(7,500)
Irrigation Sewerage Ponds - Upgrade Chorination Plant	A101012	0	0	0	0
Waste Water Treatment Ponds - Rehabilitation of old ponds	A101012	45,388	57,684	77,168	19,484
Waste Site Weighbridge	A125304	250,000	0	2,818	2,818
Waste Site Recycling Shed	A125021	15,000	0	0	0
Ningaloo Centre - Disabled ramp and gardens	A119006	69,000	0	2,412	2,412
Multi purpose bike facility	A112001	200,000	0	0	0
Crevalle Way - Public Open Space	A114100	0	0	29,654	29,654
Federation Park - Facility upgrade	A114101	60,000	0	0	0
Town Mall - Digital signage	A117003	40,000	0	0	0
Mildura Wreck - Interpretive	A125319	10,000	4,998	0	(4,998)
Town Beach - Gazebo lighting	A115152	15,000	7,500	7,652	152
Tantabiddi Boat Ramp - Solar lighting	A125315	10,000	4,998	0	(4,998)
Bundegi Boat Ramp - Solar lighter and Toilet upgrade	A115107	45,000	22,500	0	(22,500)
Learmonth Airport - Reseal carpark (18/19)	A126009	210,000	0	0	0
Learmonth Airport - Landside remodelling and remedial work	A126009	50,000	0	0	0
Learmonth Airport - Apron fuel mitigation treatment	A126009	0	0	(80,000)	(80,000)
Learmonth Airport - Paid Parking Signage	A126010	0	0	12,584	12,584
Exmouth Aerodrome - Entrance gate, remedial work and fencing	A125331	30,000	0	0	0
Water dispensing unit	A134201	20,000	0	0	0
NBN changeover - Shire properties	A125149	22,000	15,000	15,000	0
Grand Total		4,223,270	876,688	498,370	(378,318)

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2019 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing									
Loan 80 - Staff Dwellings	614,540	0	0	32,392	65,557	582,148	548,983	14,216	27,659
Community amenities									
Loan 81 - Rubbish Truck	251,868	0	0	40,731	81,953	211,137	169,915	3,035	5,579
Recreation and culture									
Loan 81 - Ningaloo Centre	893,498	0	0	27,743	55,948	865,755	837,550	14,877	29,292
Other property and services									
Loan 76 - 1 Bennett Street	239,053	0	0	9,964	20,179	229,089	218,874	6,024	11,797
	<u>1,998,959</u>	<u>0</u>	<u>0</u>	<u>110,830</u>	<u>223,637</u>	<u>1,888,129</u>	<u>1,775,322</u>	<u>38,152</u>	<u>74,327</u>
Community Loans									
Recreation and culture									
Squash Club 2010	5,000	0	0	0	2,500	5,000	2,500	0	0
EGFC 2013	21,000	0	0	0	10,500	21,000	10,500	0	0
Golf Club 2016	28,000	0	0	0	4,000	28,000	24,000	0	0
Truscott Club 2018	54,000	0	0	0	6,000	54,000	48,000	0	0
	<u>108,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>108,000</u>	<u>85,000</u>	<u>0</u>	<u>0</u>
Total	<u>2,106,959</u>	<u>0</u>	<u>0</u>	<u>110,830</u>	<u>246,637</u>	<u>1,996,129</u>	<u>1,860,322</u>	<u>38,152</u>	<u>74,327</u>
Current borrowings	246,637					112,807			
Non-current borrowings	<u>1,860,322</u>					<u>1,883,322</u>			
	<u>2,106,959</u>					<u>1,996,129</u>			

All debenture repayments were financed by general purpose revenue.

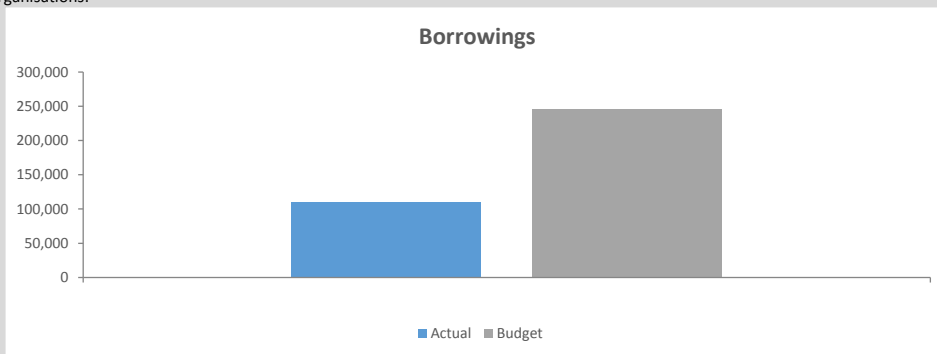
Unspent Borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30-06-2019	During Year	During Year	Balance 31/12/2019
		\$	\$	\$	\$
Loan 81 - Rubbish Truck	20/06/2017	410,000			410,000
		<u>410,000</u>	<u>0</u>	<u>0</u>	<u>410,000</u>

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.

Community loans are funded by the Community Interest Free Reserve Fund for the provision of interest free loans to Exmouth clubs and organisations to assist in the provision of facilities and equipment for the betterment of the club or organisation and its members. Applications are subject to the eligibility and criteria outlined in Council Policy 2.2 - Interest Free Loans to Clubs & organisations.

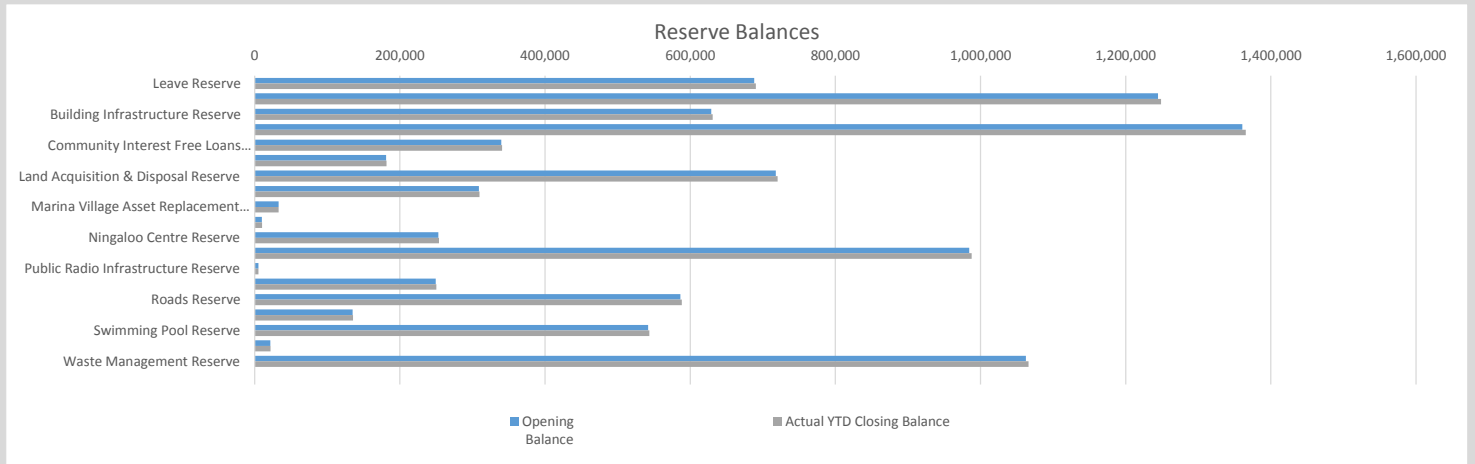


Principal Repayments	\$110,830
Interest Earned	\$81,860
Interest Expense	\$38,152
Reserves Bal	\$9.38 M
Loans Due	\$2. M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	688,110	9,462	2,346	0	0	0	0	697,572	690,456
Aviation Reserve	1,244,600	17,988	4,242	0	0	0	0	1,262,588	1,248,842
Building Infrastructure Reserve	628,949	6,307	2,144	0	0	(30,000)	0	605,256	631,093
Community Development Reserve	1,360,721	27,281	4,638	0	0	(50,000)	0	1,338,002	1,365,359
Community Interest Free Loans Reserve	339,770	5,585	1,158	0	0	(30,000)	0	315,355	340,928
Insurance/Natural Disaster Reserve	181,056	3,013	617	0	0	0	0	184,069	181,673
Land Acquisition & Disposal Reserve	717,892	0	2,447	0	0	0	0	717,892	720,339
Marina Canal Reserve	308,782	5,139	1,053	0	0	0	0	313,921	309,835
Marina Village Asset Replacement Reserve	32,912	548	112	0	0	0	0	33,460	33,024
Mosquito Management Reserve	10,000	0	34	0	0	0	0	10,000	10,034
Ningaloo Centre Reserve	253,095	2,548	863	80,000	0	0	0	335,643	253,958
Plant Reserve	984,318	12,106	3,355	390,000	0	(807,000)	0	579,424	987,673
Public Radio Infrastructure Reserve	5,103	85	17	0	0	0	0	5,188	5,120
Rehabilitation Reserve	249,415	3,485	850	0	0	0	0	252,900	250,265
Roads Reserve	586,492	4,614	1,999	0	0	0	0	591,106	588,491
Shire Staff Housing Reserve	134,917	562	460	0	0	0	0	135,479	135,377
Swimming Pool Reserve	541,961	7,118	1,847	0	0	0	0	549,079	543,808
Town Planning Scheme Reserve	21,621	348	74	0	0	0	0	21,969	21,695
Waste Management Reserve	1,062,443	10,860	3,621	0	0	(270,000)	0	803,303	1,066,064
Unspent Grants & contributions Reserve	0	0	0	0	0	(142,300)	0	(142,300)	0
	9,352,157	117,049	31,878	470,000	0	(1,329,300)	0	8,609,906	9,384,035

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2019
		\$	\$	\$	\$
Provisions					
Annual leave		496,084			496,084
Contract Liabilities					
Lease liability		0			0
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the followign pages at 11(a) and 11(b)

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

NOTE 13(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies											
General purpose funding											
Grants Commission - <i>General Purpose / Untied Road Grant</i>							460,000	920,000		920,000	427,498
Health											
Exmouth CLAG										0	5,011
Recreation and culture											
DSCI - Regional Every Club	8,320			8,320						0	
BHP - Sport & Rec Community Program	225,000			225,000						0	
State Library of WA										0	887
Meerilinga Young Childrens - Messy Play Day										0	1,000
Transport											
Main Roads WA - Direct Grant										0	101,772
Economic services											
DPIRD - Tourism Program	30,000			30,000						0	
Other property and services											
ATO - Diesel Fuel Subsidy							7,998	16,000		16,000	9,219
	263,320	0	0	263,320	0	0	467,998	936,000	0	936,000	545,387
TOTALS	263,320	0	0	263,320	0	0	467,998	936,000	0	936,000	545,387

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

NOTE 13(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies											
Community amenities											
DWER - Recycling Program	67,300			67,300						0	
Recreation and culture											
R4R - Ningaloo Centre							144,996	290,000		290,000	0
Transport											
MRWA - Murat Road SIF	240,000			240,000			0	0		0	0
MRWA - Murat Road							33,348	66,700		66,700	26,680
MRWA - Yardie Creek Road							49,098	98,200		98,200	46,300
RTR - Roads to Recovery Program							133,716	267,432		267,432	267,432
Regional Airport Security Screening Fund										0	255,000
	307,300	0	0	307,300	0	0	361,158	722,332	0	722,332	595,412
Total Non-operating grants, subsidies and contributions	307,300	0	0	307,300	0	0	361,158	722,332	0	722,332	595,412

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 14
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Reclassified to Restricted Cash	Closing Balance 31 Dec 2019
	\$	\$	\$		\$
BCITF	1,589	6,429	(4,216)		3,802
BSL Levy	2,400	9,530	(10,484)		1,447
Cash in Lieu POS	378,887	924	0		379,811
Key Bonds	1,150	200	(300)		1,050
Hire Facility Bonds	8,350	5,950	(5,650)		8,650
Councillor Nomination Fees	0	480	(480)		0
Bond Deed Exmouth Marina Holdings	18,186	0	0		18,186
Donations for other Organisations	135	0	0		135
Exmouth Volunteer Fire & Rescue	50,828	0	0		50,828
Sundries	700	0	0		700
Unclaimed Monies	6,916	0	0		6,916
Lease, Licence & Contract Bonds	0	4,114	0		4,114
	469,143	27,627	(21,129)	0	475,640



Monthly Financial Report

For the period ended

January 2020

PO Box 21
2 Truscott Crescent
Exmouth
Western Australia 6707

Phone: (08) 9949 3000
Fax: (08) 9949 3050
Email: records@exmouth.wa.gov.au
Web: www.exmouth.wa.gov.au

ABN: 32 865 822 043

SHIRE OF EXMOUTH
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2020

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 February 2020

Prepared by: Manager of Finance

Reviewed by: Executive Manager Corporate Services

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

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.

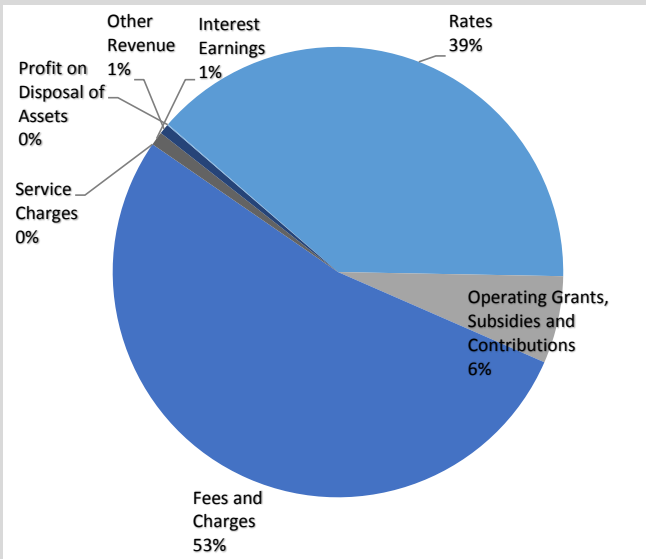
CRITICAL ACCOUNTING ESTIMATES

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.

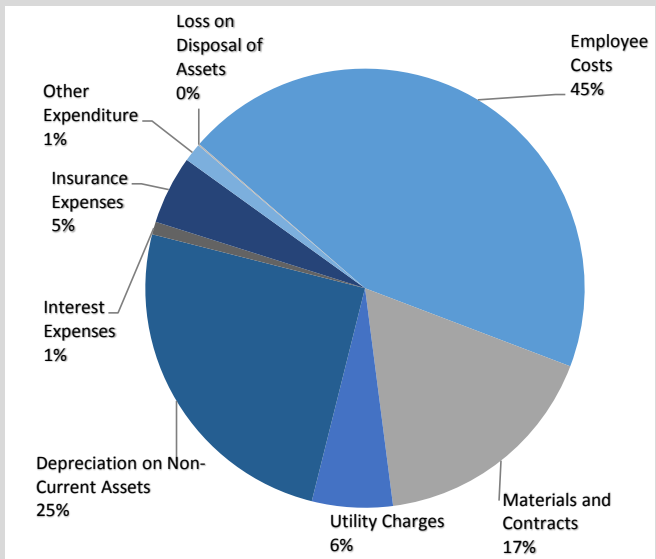
ROUNDING OFF FIGURES

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

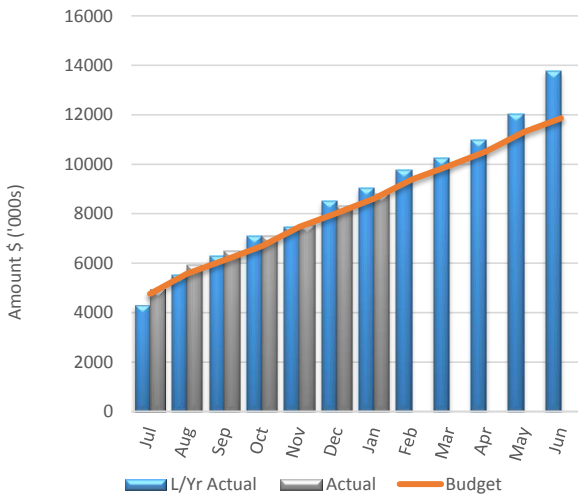
OPERATING REVENUE



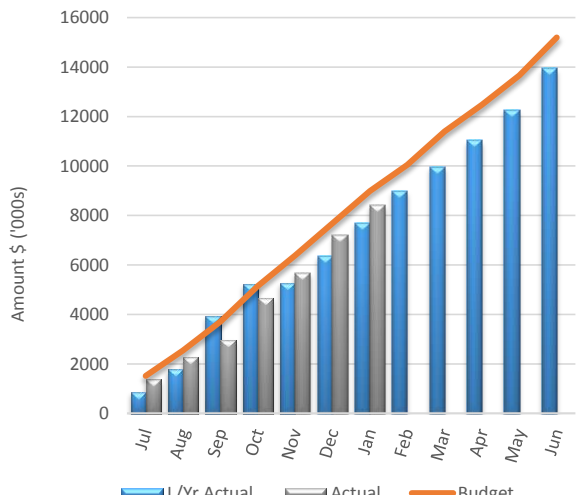
OPERATING EXPENSES



Operating Revenue -v-YTD Budget

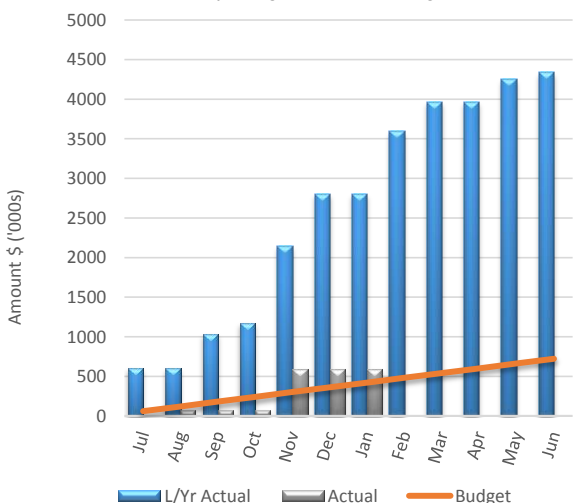


Operating Expenses -v-YTD Budget



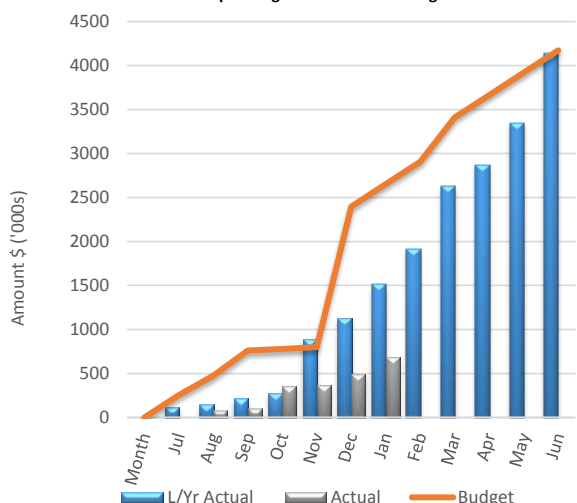
CAPITAL REVENUE

Non-Operating Revenue -v-YTD Budget



CAPITAL EXPENSES

Non-Operating Revenue -v-YTD Budget



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2020**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services</p>	<p>The collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose government grant and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>The provision of bushfire control services, animal control and support for emergency services, as well as the maintenance and enforcement of local laws.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Maternal and infant health, preventative service and environmental health.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of playgroup and senior citizens buildings.</p>
<p>HOUSING</p> <p>To provide housing to staff members.</p>	<p>Administration and operation of residential housing for council staff.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>Maintenance of rubbish service to residents and maintenance of sanitary landfill sites. Town planning and regional development, maintenance of cemeteries and other community amenities.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of public halls, centres, swimming pool, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and radio re-broadcasting facilities.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Administration and operation of airport and aerodrome.</p>
<p>ECONOMIC SERVICES</p> <p>The promotion of the district to increase economic activities and the provision of building control within the shire.</p>	<p>Tourism, area promotion and building control.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Council's overheads operation accounts.</p>	<p>The provision of private works to the public and the maintenance of cost pools for plant operating, public works overheads and administration costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,040,153	3,716,619	676,466	22.25%	
Revenue from operating activities							
Governance		0	0	(159)	(159)	0.00%	
General Purpose Funding - Rates	7	3,387,225	3,384,725	3,393,765	9,040	0.27%	
General Purpose Funding - Other		1,157,151	614,165	549,788	(64,377)	(10.48%)	▼
Law, Order and Public Safety		16,020	11,699	23,534	11,835	101.16%	▲
Health		46,222	30,494	36,334	5,840	19.15%	
Education and Welfare		1,600	931	150	(781)	(83.89%)	
Housing		44,200	25,753	35,209	9,456	36.72%	
Community Amenities		1,242,442	1,050,208	1,111,511	61,303	5.84%	
Recreation and Culture		709,450	440,949	492,029	51,080	11.58%	▲
Transport		4,624,579	2,701,389	2,888,034	186,645	6.91%	
Economic Services		613,577	342,150	194,847	(147,303)	(43.05%)	▼
Other Property and Services		16,900	9,856	46,297	36,441	369.73%	▲
		11,859,366	8,612,319	8,771,339	159,020		
Expenditure from operating activities							
Governance		(780,925)	(442,030)	(502,778)	(60,748)	(13.74%)	▼
General Purpose Funding		(96,330)	(56,161)	(61,570)	(5,409)	(9.63%)	
Law, Order and Public Safety		(335,438)	(202,311)	(196,462)	5,849	2.89%	
Health		(301,351)	(176,449)	(146,603)	29,846	16.91%	▲
Education and Welfare		(69,998)	(46,707)	(47,916)	(1,209)	(2.59%)	
Housing		(87,547)	(65,450)	(30,235)	35,215	53.80%	▲
Community Amenities		(1,893,296)	(1,130,417)	(928,883)	201,534	17.83%	▲
Recreation and Culture		(4,853,077)	(2,954,202)	(2,742,321)	211,881	7.17%	
Transport		(5,476,930)	(3,301,727)	(2,900,533)	401,194	12.15%	▲
Economic Services		(1,326,842)	(655,446)	(443,097)	212,349	32.40%	▲
Other Property and Services		25,279	(86,444)	(410,265)	(323,821)	(374.60%)	▼
		(15,196,455)	(9,117,344)	(8,410,662)	706,682		
Non-cash amounts excluded from operating activities	1(a)	3,196,907	1,825,912	2,109,686	283,774	15.54%	▲
Amount attributable to operating activities		(140,182)	1,320,887	2,470,363	1,149,476		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13(b)	722,332	421,351	595,412	174,061	41.31%	▲
Proceeds from disposal of assets	8	80,500	91,818	91,818	0	0.00%	
Purchase of property, plant and equipment	9	(4,223,270)	(954,636)	(689,149)	265,487	27.81%	▲
Amount attributable to investing activities		(3,420,438)	(441,467)	(1,920)	439,548		
Financing Activities							
Transfer from Reserves	11	1,329,300	0	0	0	0.00%	
Payments for community loans		0	0	7,750	7,750	0.00%	
Repayment of Debentures	10	(223,637)	(116,303)	(116,303)	0	0.00%	
Transfer to Reserves	11	(587,049)	(31,909)	(31,909)	0	0.00%	
Amount attributable to financing activities		518,614	(148,212)	(140,462)	7,750		
Closing Funding Surplus / (Deficit)	1(c)	(1,853)	3,771,361	6,044,601			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2020

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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.

NATURE OR TYPE DESCRIPTIONS

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

Loss on the disposal of fixed assets.

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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,040,153	3,716,619	676,466	22.25%	▲
Revenue from operating activities							
Rates	7	3,387,225	3,384,725	3,393,764	9,039	0.27%	
Specified area rates	7	47,081	47,081	47,895	814	1.73%	
Operating grants, subsidies and contributions	13(a)	976,000	492,662	546,871	54,209	11.00%	▲
Fees and charges		7,165,610	4,511,706	4,626,996	115,290	2.56%	▲
Interest earnings		195,051	122,109	86,330	(35,779)	(29.30%)	
Other revenue		88,399	54,036	63,301	9,265	17.15%	
Profit on disposal of assets	8	0	0	6,181	6,181	0.00%	
		11,859,366	8,612,319	8,771,338	159,019	1.85%	▲
Expenditure from operating activities							
Employee costs		(6,713,128)	(3,862,370)	(3,734,329)	128,041	3.32%	▲
Materials and contracts		(3,664,652)	(2,180,621)	(1,444,048)	736,573	33.78%	▲
Utility charges		(799,314)	(517,560)	(499,586)	17,974	3.47%	▲
Depreciation on non-current assets		(2,905,447)	(1,694,553)	(2,106,958)	(412,405)	(24.34%)	
Interest expenses		(81,595)	(43,517)	(79,115)	(35,598)	(81.80%)	
Insurance expenses		(462,594)	(462,565)	(424,499)	38,066	8.23%	▲
Other expenditure		(437,779)	(93,440)	(113,216)	(19,776)	(21.16%)	
Loss on disposal of assets	8	(131,946)	(131,359)	(8,909)	122,450	93.22%	▲
		(15,196,455)	(8,985,985)	(8,410,660)	575,325	(6.40%)	▲
Non-cash amounts excluded from operating activities	1(a)	3,196,907	1,825,912	2,109,686	283,774	15.54%	▲
Amount attributable to operating activities		(140,182)	1,452,246	2,470,364	1,018,118		▲
Investing activities							
Non-operating grants, subsidies and contributions	13(b)	722,332	421,351	595,412	174,061	41.31%	▲
Proceeds from disposal of assets	8	80,500	91,818	91,818	0	0.00%	
Payments for property, plant and equipment	9	(4,223,270)	(954,636)	(689,149)	265,487	(27.81%)	▲
Amount attributable to investing activities		(3,420,438)	(441,467)	(1,920)	439,548		▲
Financing Activities							
Transfer from reserves	11	1,329,300	0	0	0	0.00%	
Payments for community loans		0	0	7,750	7,750	0.00%	
Repayment of debentures	10	(223,637)	(116,303)	(116,303)	0	0.00%	
Transfer to reserves	11	(587,049)	(31,909)	(31,909)	0	0.00%	
Amount attributable to financing activities		518,614	(148,212)	(140,462)	7,750		
Closing Funding Surplus / (Deficit)	1(c)	(1,853)	3,902,720	6,044,601			

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

(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	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	0	0	(6,181)
Movement in employee benefit provisions (non-current)	160,101		
Add: Loss on asset disposals	131,359	131,359	8,909
Add: Depreciation on assets	2,905,447	1,694,553	2,106,958
Total non-cash items excluded from operating activities	3,196,907	1,825,912	2,109,686

(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 Jun 2019	This Year Opening 01 Jul 2019	This Time Last Year 31 Jan 2019	Year to Date 31 Jan 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10 (9,352,157)	(9,352,157)	(6,474,174)	(9,384,066)
Less: Community loans	(23,000)	(23,000)	(59,000)	(15,250)
Less: Land Held for Resale				(206,611)
Add: Borrowings	9 223,637	223,637	258,733	107,334
Add: Provisions - employee	11 958,906	958,906	779,782	958,906
Total adjustments to net current assets	(8,192,614)	(8,192,614)	(5,494,659)	(8,539,687)

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

Current assets				
Cash and cash equivalents	2 12,165,340	12,165,340	10,000,813	14,165,819
Rates receivables	3 328,807	328,807	2,870,196	846,353
Receivables	3 1,453,221	1,453,221	1,067,909	981,668
Other current assets	4 96,445	96,445	32,973	38,626
Less: Current liabilities				
Payables	5 (952,037)	(952,037)	(449,610)	(381,935)
Borrowings	9 (223,637)	(223,637)	(258,733)	(107,334)
Provisions	11 (958,906)	(958,906)	(779,782)	(958,906)
Less: Total adjustments to net current assets	1(c) (8,192,614)	(8,192,614)	(5,494,659)	(8,539,687)
Closing Funding Surplus / (Deficit)	3,716,619	3,716,619	6,989,107	6,044,601

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 2
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 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General Purpose Funding - Other	(64,377)	(10.48%)	▼ Timing	Low interest rates and reduced grants commission revenue.
Law, Order and Public Safety	11,835	101.16%	▲ Timing	DFES reimbursement operating expenses
Community Amenities	61,303	5.84%	Permanent	Increased revenue for domestic refuse.
Recreation and Culture	51,080	11.58%	▲ Permanent	Increased revenue for Ningaloo Centre.
Transport	186,645	6.91%	Timing	Increased revenue for airport operations.
Economic Services	(147,303)	(43.05%)	▼ Timing	Ningaloo Visitors Centre revenue below budget. Increased revenue from camping overflow. Decreased revenue from Community Engagement
Other Property and Services	36,441	369.73%	▲ Permanent	Reimbursement for consultant expenditure and LGIS rebate.
Expenditure from operating activities				
Governance	(60,748)	(13.74%)	▼ Timing	Reduced employee costs and overhead allocations
Health	29,846	16.91%	▲ Timing	Low legal fees, reduced expenditure for sentinel and mosquito management program.
Housing	35,215	53.80%	▲	
Community Amenities	201,534	17.83%	▲ Timing	Reduced maintenance and employee costs for sanitation, town centre and community amenities
Transport	401,194	12.15%	▲ Timing	Aviation, road and footpath maintenance under budget. Reduced loss on sale of asset
Economic Services	212,349	32.40%	▲ Timing	Ningaloo Visitors Centre expenditure below budget due to timing of handover. Reduced Tourism & Area Promotion including lighthouse maintenance.
Other Property and Services	(323,821)	(374.60%)	▼ Timing	Overhead allocations under budget.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	174,061	41.31%	▲ Timing	Acquittals not processed at time of reporting.
Capital Acquisitions	265,487	27.81%	▲ Timing	Capital works program not commenced at time of reporting.

KEY INFORMATION

- ▲ increase in surplus
- ▼ decrease in surplus

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
Cash on hand								
Petty Cash and Floats	Cash and cash equivalents	5,048			5,048			
Municipal Fund	Cash and cash equivalents	2,776,704			2,776,704	Westpac		At Call
Reserve Fund	Cash and cash equivalents	0	384,067		384,067	Westpac		At Call
Trust Fund	Cash and cash equivalents	0		97,733	97,733	Westpac		At Call
		0			0			
Municipal Investment - Term Deposit	Cash and cash equivalents	2,000,000			2,000,000	NAB	1.53%	11-Feb-20
Reserve Investment - Term Deposit	Cash and cash equivalents	0	3,000,000		3,000,000	Westpac	1.63%	25-Feb-20
Reserve Investment - Term Deposit	Cash and cash equivalents	0	4,000,000		4,000,000	Macquarie	1.60%	08-May-20
Reserve Investment - Term Deposit	Cash and cash equivalents	0	2,000,000		2,000,000	AMP	1.75%	09-Apr-19
Trust Investment - Term Deposit	Cash and cash equivalents	0		378,887	378,887	CBA	1.41%	10-Feb-20
Total		4,781,752	9,384,067	476,620	14,642,439			
Comprising								
Cash and cash equivalents		4,781,752	9,384,067	476,620	14,642,439			
Financial assets at amortised cost		0	0	0	0			
		4,781,752	9,384,067	476,620	14,642,439			

KEY INFORMATION

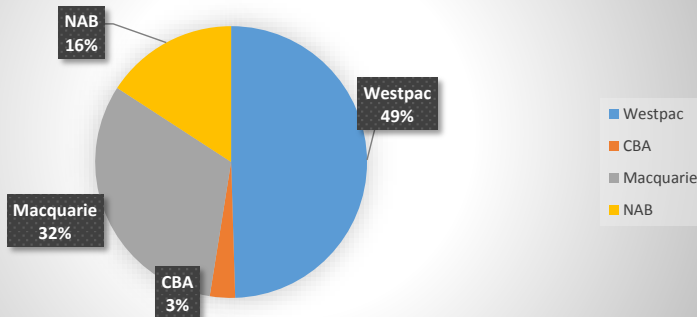
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to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

Investment Diversification



Total Cash	Unrestricted
\$14.64 M	\$4.78 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

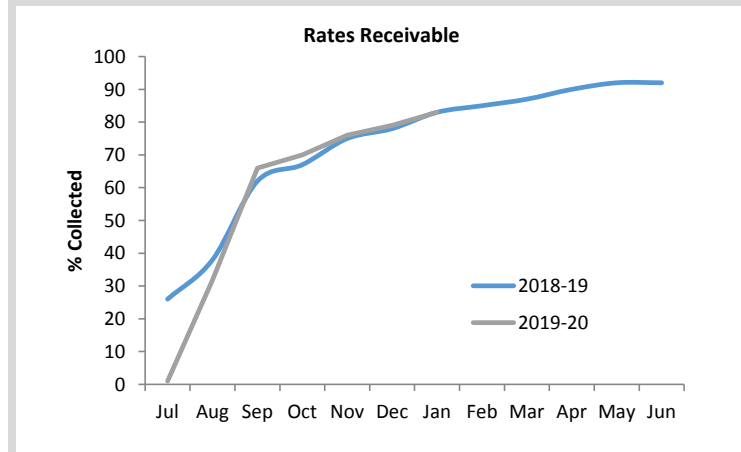
OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	31 Jan 20
	\$	\$
Opening Arrears Previous Years	302,096	328,807
Levied this year	4,401,647	4,542,982
Plus Interim Rates	(9,150)	(4,012)
Plus Back Rates	10,701	1,687
Less - Collections to date	(4,332,954)	(4,023,110)
Equals Current Outstanding	370,789	846,353
Less - Deferred Pensioners	(41,981)	(41,981)
Less - Credit Balances		(22,854)
Net Rates Collectable	328,807	781,518
% Collected	92.1%	82.6%

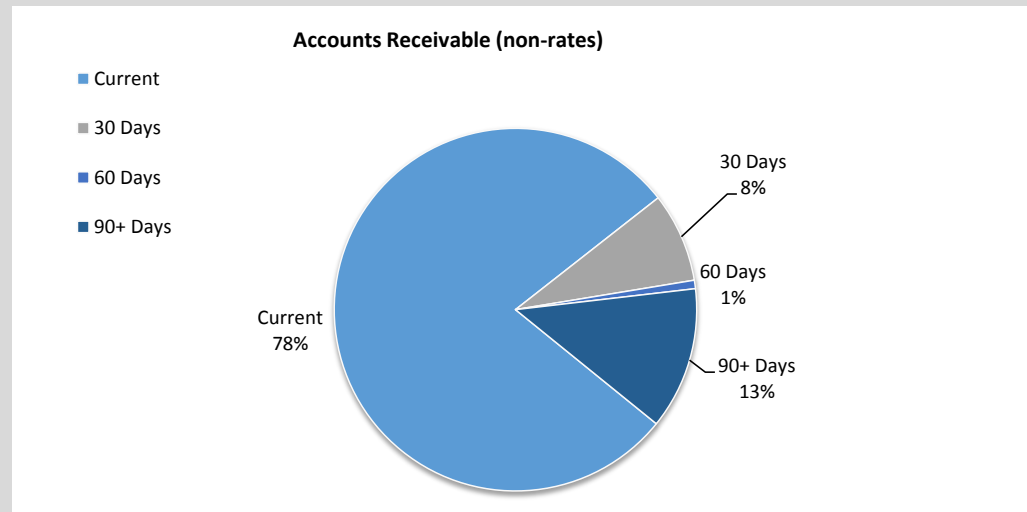
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(7,078)	725,311	73,626	6,949	117,033	915,841
Percentage	-0.8%	79.2%	8%	0.8%	12.8%	
Balance per Trial Balance						
Sundry receivable						915,841
GST receivable						50,577
Allowance for impairment of receivables						0
Community Loans						15,250
Other receivables [describe]						0
Total Receivables General Outstanding						981,668
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 doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
82.6%	\$781,518



Debtors Due
\$981,668
Over 30 Days
22%
Over 90 Days
12.8%

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2020
	\$	\$	\$	\$
Inventory				
Inventories - Stock on Hand	55,830	0	(14,087)	38,626
Total Other Current assets				38,626
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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

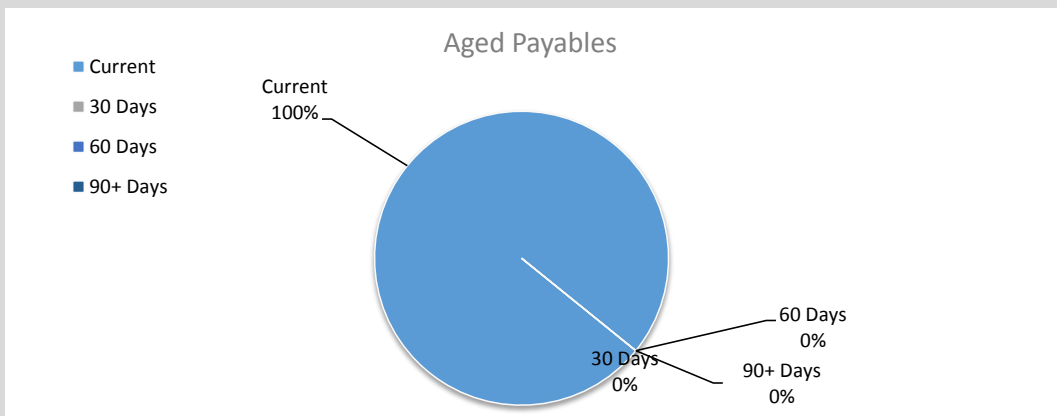
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	57,660	0	0	0	57,660
Percentage	0%	100%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors						57,660
ATO liabilities						73,705
Bonds, Retentions & Advanced Payments						162,191
ESL Liability						88,379
Total Payables General Outstanding						381,935

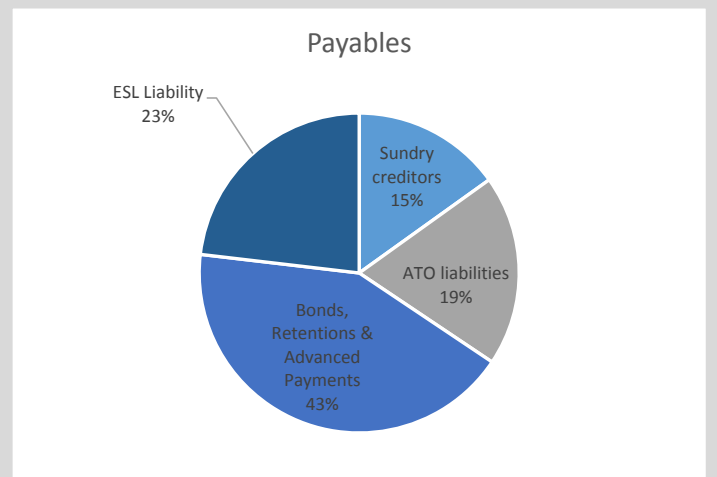
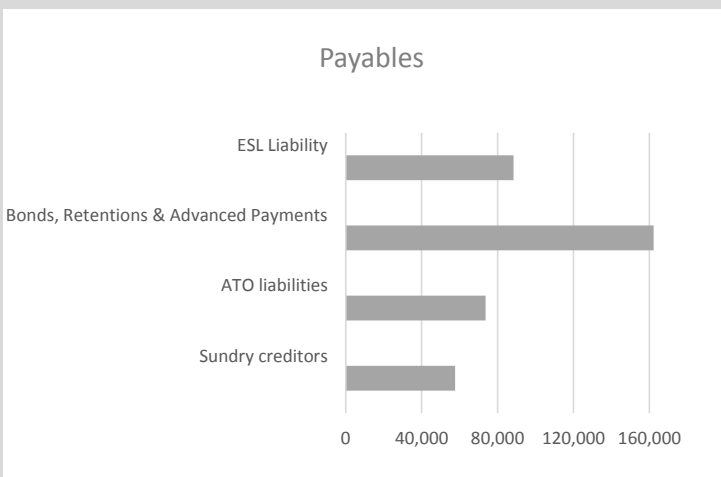
Amounts shown above include GST (where applicable)

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.



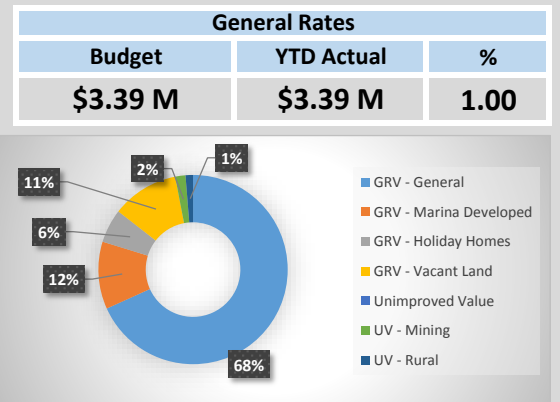
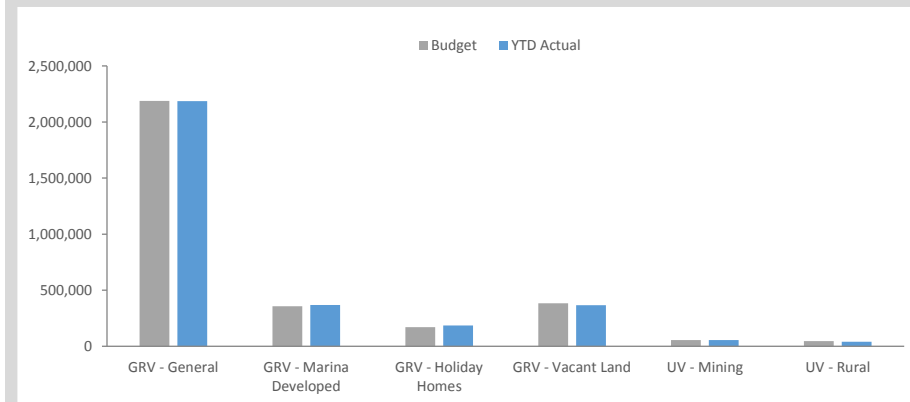
Creditors Due
\$381,935
Over 30 Days
0%
Over 90 Days
0%



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				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV - General	0.075100	1,182	29,077,947	2,183,754	5,000	0	2,188,754	2,193,071	(6,008)	(328)	2,186,734
GRV - Marina Developed	0.101300	98	3,515,907	356,161	0	0	356,161	360,994	6,882	1,105	368,981
GRV - Holiday Homes	0.104100	62	1,643,460	171,084	0	0	171,084	183,719	916	0	184,635
GRV - Vacant Land	0.150100	245	2,557,848	383,933	0	0	383,933	364,382	2,453	(113)	366,722
Unimproved Value											
UV - Mining	0.159900	15	334,135	53,908	1,000	0	54,908	56,498	(230)	0	56,268
UV - Rural	0.080000	8	568,380	45,470	0	0	45,470	43,070	0	(2,350)	40,720
Sub-Total		1,610	37,697,677	3,194,310	6,000	0	3,200,310	3,201,734	4,012	(1,686)	3,204,060
Minimum Payment	Minimum \$										
Gross Rental Value											
GRV - General	930	84	842,002	78,120	0	0	78,120	78,120	0	0	78,120
GRV - Marina Developed	930	1	0	930	0	0	930	1,665	0	0	1,665
GRV - Holiday Homes	930	0	0	0	0	0	0	0	0	0	0
GRV - Vacant Land	735	142	476,176	104,370	0	0	104,370	106,425	0	0	106,425
Unimproved Value											
UV - Mining	230	12	8,925	2,760	0	0	2,760	2,760	0	0	2,760
UV - Rural	735	1	5,800	735	0	0	735	736	0	0	736
Sub-Total		240	1,332,903	186,915	0	0	186,915	189,706	0	0	189,706
Amount from General Rates							3,387,225				3,393,766
Total General Rates							3,387,225				3,393,766
Specified Area Rates	Rate in \$ (cents)										
GRV Marina	0.013100		3,609,199	46,471	0	0	46,471	47,359	535	0	47,894
Total Specified Area Rates			3,609,199	46,471	0	0	46,471	47,359	535	0	47,894
Total							3,433,696				3,441,660

KEY INFORMATION

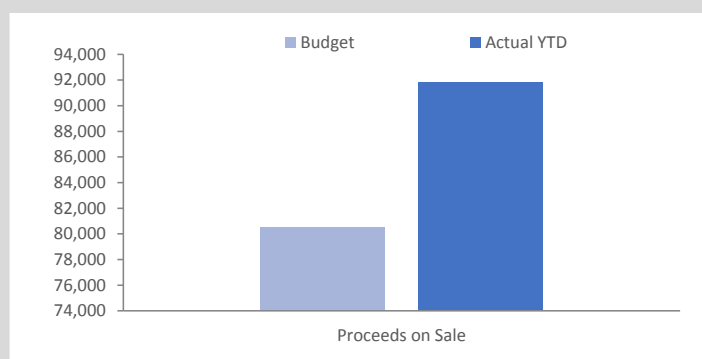
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



General Rates		
Budget	YTD Actual	%
\$3.39 M	\$3.39 M	1.00

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
	Kubota Mower (P045)	3,050	2,800	0	(250)		0	0	0
	Fuso Canter (P054)	25,000	6,400	0	(18,600)			0	0
	Mitsubishi Fuso (P076)	35,993	6,000	0	(29,993)			0	0
	Ford Ranger Crew Cab (P005)	6,545	5,780	0	(765)	6,546	8,182	1,636	0
	Toyota Hiace Bus (P064)	21,194	6,800	0	(14,394)			0	0
	Toyota Hilux Dual Cab (P065)	15,000	4,590	0	(10,410)	15,000	14,091	0	(909)
	Toyota Hilux Dual Cab (P069)	15,405	4,590	0	(10,815)	15,000	17,045	2,045	0
	Toyota Hilux Dual Cab (P070)	15,405	6,800	0	(8,605)	15,000	16,818	1,818	0
	Toyota Hilux (P073)	15,405	5,780	0	(9,625)	15,000	15,682	682	0
	Holden Colorado (P096)	29,263	15,480	0	(13,783)	28,000	20,000	0	(8,000)
	Holden Colorado (P097)	29,599	15,480	0	(14,119)			0	0
		211,859	80,500	0	(131,359)	94,546	91,818	6,181	(8,909)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$80,500	\$91,818	114%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

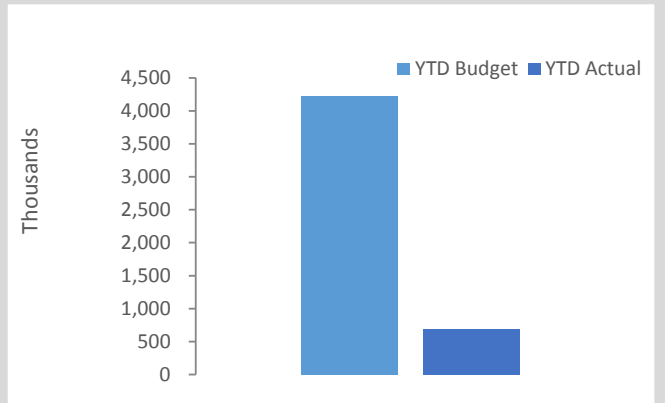
INVESTING ACTIVITIES
NOTE 9
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised - level 2	87,000	50,750	89,265	38,515
Buildings - specialised - level 3	1,076,100	99,250	55,924	(43,326)
Plant and equipment	995,000	407,912	232,948	(174,964)
Infrastructure - Roads	958,782	259,014	87,729	(171,285)
Infrastructure - Other	1,106,388	137,710	223,283	85,573
Capital Expenditure Totals	4,223,270	954,636	689,149	(265,487)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	722,332	421,351	595,412	174,061
Other (Disposals & C/Fwd)	80,500	91,818	91,818	0
Cash Backed Reserves				
Building Infrastructure Reserve	30,000		0	0
Community Development Reserve	50,000		0	0
Community Interest Free Loans Reserve	30,000		0	0
Plant Reserve	807,000		0	0
Waste Management Reserve	270,000		0	0
Unspent Grants & contributions Reserve	142,300		0	0
Contribution - operations	2,091,138	441,467	1,920	(439,548)
Capital Funding Total	4,223,270	954,636	689,149	(265,487)

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.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.22 M	\$0.69 M	16%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$0.72 M	\$0.6 M	82%

Account Description	Account Number	Adopted			YTD Variance (Under)/Over
		Budget	YTD Budget	YTD Actual	
Buildings - Non Specialised		87,000	50,750	89,265	
Staff Housing Buildings - Painting/Flooring/Window Treatments	A125001	87,000	50,750	89,265	38,515
Buildings - Specialised		1,076,100	99,250	55,924	
Municipal Buildings - Old Admin, Library and Hall	A125006	75,000	17,000	14,577	(2,423)
Ningaloo Centre (18/19)	A119003	0	0	(4,725)	(4,725)
Ningaloo Centre - Solar Power and Aquarium Exhibits	A119004	761,500	0	40,195	40,195
Recreation Hall - Paving and replace staircase	A125009	50,000	0	806	806
Learmonth Building - Upgrade arrivals and lighting	A126800	141,000	82,250	5,070	(77,180)
Depot - Relocate server and crib room	A125051	48,600	0	0	0
Plant & Equipment		995,000	407,912	232,948	
Waste Site Recycling Equipment	A101005	53,000	30,912	0	(30,912)
Plant & Equipment	A123200	674,000	109,000	36,829	(72,171)
Vehicle Replacement	A123201	268,000	268,000	196,118	(71,882)
Swimming Pool Equipment (18/19)	A113001	0	0	0	0
Water Truck (18/19)	A125105	0	0	0	0
Infrastructure - Roads		958,782	259,014	87,729	
Beach Access Carpark Upgrades	A115150	10,000	5,831	0	(5,831)
Yardie Creek Road - Road shoulder and seal edge works	A125203	147,300	0	730	730
Murat Road - includes drainage works	A125209	304,050	177,352	28,053	(149,299)
Road Sealing	A125213	267,432	0	0	0
Street Lights	A124001	30,000	17,500	0	(17,500)
Footpaths/Kerbing - upgrade	A125321	100,000	58,331	45,082	(13,249)
Footpaths - new	A121002	100,000	0	604	604
Mortiss Street & Neale Cove Road upgrade (DOT)	A125210	0	0	13,261	13,261
Infrastructure - Other		1,106,388	137,710	223,283	
Dog Pound - Relocation to Depot	A052002	15,000	8,750	0	(8,750)
Irrigation Sewerage Ponds - Upgrade Chorination Plant	A101012	0	0	0	0
Waste Water Treatment Ponds - Rehabilitation of old ponds	A101012	45,388	67,298	78,722	11,424
Waste Site Weighbridge	A125304	250,000	0	2,818	2,818
Waste Site Recycling Shed	A125021	15,000	0	0	0
Ningaloo Centre - Disabled ramp and gardens	A119006	69,000	0	2,791	2,791
Multi purpose bike facility	A112001	200,000	0	0	0
Crevalle Way - Public Open Space	A114100	0	0	29,654	29,654
Federation Park - Facility upgrade	A114101	60,000	0	0	0
Town Mall - Digital signage	A117003	40,000	0	0	0
Mildura Wreck - Interpretive	A125319	10,000	5,831	0	(5,831)
Town Beach - Gazebo lighting	A115152	15,000	8,750	7,652	(1,098)
Tantabiddi Boat Ramp - Solar lighting	A125315	10,000	5,831	0	(5,831)
Bundegi Boat Ramp - Solar lighter and Toilet upgrade	A115107	45,000	26,250	0	(26,250)
Learmonth Airport - Reseal carpark (18/19)	A126009	210,000	0	147,983	147,983
Learmonth Airport - Landside remodelling and remedial work	A126009	50,000	0	0	0
Learmonth Airport - Apron fuel mitigation treatment	A126009	0	0	(80,000)	(80,000)
Learmonth Airport - Paid Parking Signage	A126010	0	0	12,584	12,584
Exmouth Aerodrome - Entrance gate, remedial work and fencing	A125331	30,000	0	0	0
Water dispensing unit	A134201	20,000	0	0	0
NBN changeover - Shire properties	A125149	22,000	15,000	21,080	6,080
Grand Total		4,223,270	954,636	689,149	(265,487)

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2019 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing									
Loan 80 - Staff Dwellings	614,540	0	0	37,865	65,557	576,675	548,983	16,511	27,659
Community amenities									
Loan 81 - Rubbish Truck	251,868	0	0	40,731	81,953	211,137	169,915	3,035	5,579
Recreation and culture									
Loan 81 - Ningaloo Centre	893,498	0	0	27,743	55,948	865,755	837,550	14,877	29,292
Other property and services									
Loan 76 - 1 Bennett Street	239,053	0	0	9,964	20,179	229,089	218,874	6,024	11,797
	<u>1,998,959</u>	<u>0</u>	<u>0</u>	<u>116,303</u>	<u>223,637</u>	<u>1,882,656</u>	<u>1,775,322</u>	<u>40,447</u>	<u>74,327</u>
Community Loans									
Recreation and culture									
Squash Club 2010	5,000	0	0	0	2,500	5,000	2,500	0	0
EGFC 2013	21,000	0	0	0	10,500	21,000	10,500	0	0
Golf Club 2016	28,000	0	0	0	4,000	28,000	24,000	0	0
Truscott Club 2018	54,000	0	0	0	6,000	54,000	48,000	0	0
	<u>108,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>108,000</u>	<u>85,000</u>	<u>0</u>	<u>0</u>
Total	<u>2,106,959</u>	<u>0</u>	<u>0</u>	<u>116,303</u>	<u>246,637</u>	<u>1,990,656</u>	<u>1,860,322</u>	<u>40,447</u>	<u>74,327</u>
Current borrowings	246,637					107,334			
Non-current borrowings	<u>1,860,322</u>					<u>1,883,322</u>			
	<u>2,106,959</u>					<u>1,990,656</u>			

All debenture repayments were financed by general purpose revenue.

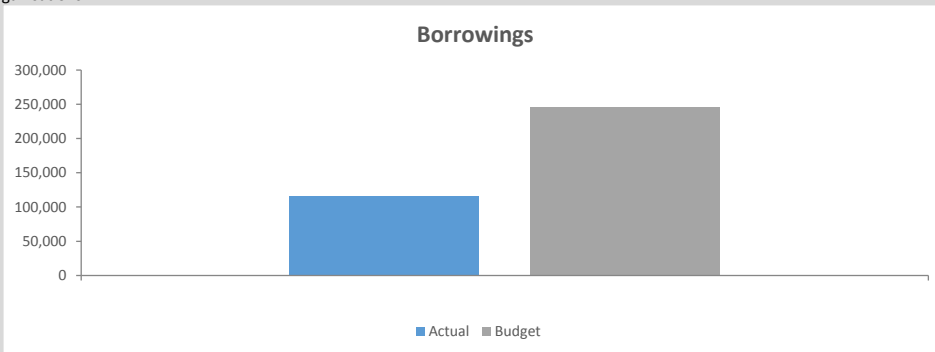
Unspent Borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30-06-2019	During Year	During Year	Balance 31/01/2020
		\$	\$	\$	\$
Loan 81 - Rubbish Truck	20/06/2017	410,000			410,000
		<u>410,000</u>	<u>0</u>	<u>0</u>	<u>410,000</u>

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.

Community loans are funded by the Community Interest Free Reserve Fund for the provision of interest free loans to Exmouth clubs and organisations to assist in the provision of facilities and equipment for the betterment of the club or organisation and its members. Applications are subject to the eligibility and criteria outlined in Council Policy 2.2 - Interest Free Loans to Clubs & organisations.

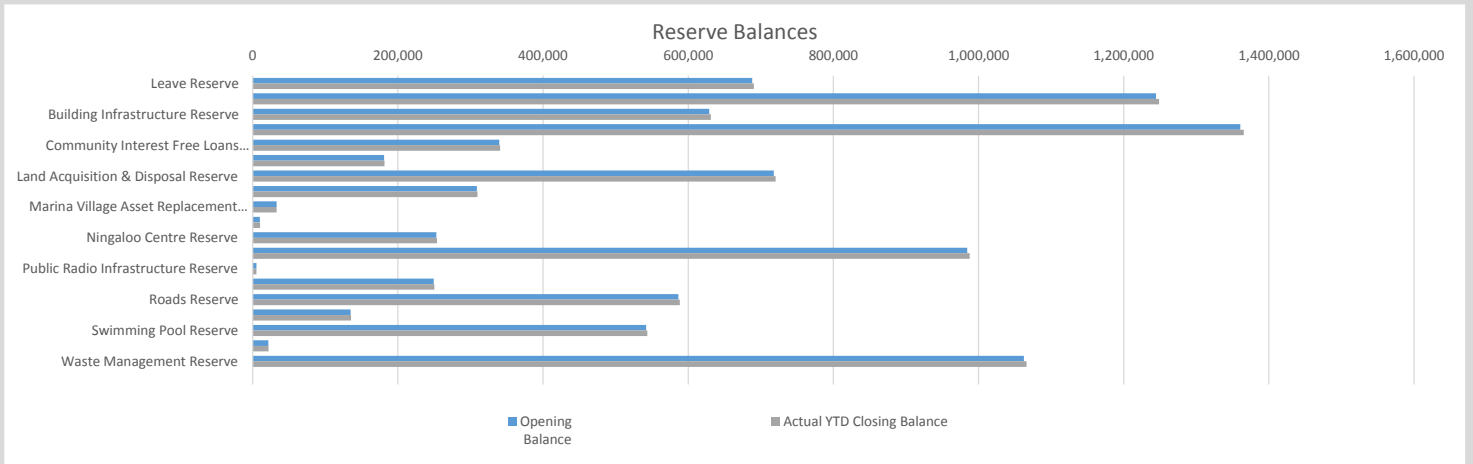


Principal Repayments	\$116,303
Interest Earned	\$86,330
Interest Expense	\$40,447
Reserves Bal	\$9.38 M
Loans Due	\$1.99 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	688,110	9,462	2,348	0	0	0	0	697,572	690,458
Aviation Reserve	1,244,600	17,988	4,247	0	0	0	0	1,262,588	1,248,847
Building Infrastructure Reserve	628,949	6,307	2,146	0	0	(30,000)	0	605,256	631,095
Community Development Reserve	1,360,721	27,281	4,643	0	0	(50,000)	0	1,338,002	1,365,364
Community Interest Free Loans Reserve	339,770	5,585	1,159	0	0	(30,000)	0	315,355	340,929
Insurance/Natural Disaster Reserve	181,056	3,013	618	0	0	0	0	184,069	181,674
Land Acquisition & Disposal Reserve	717,892	0	2,449	0	0	0	0	717,892	720,341
Marina Canal Reserve	308,782	5,139	1,054	0	0	0	0	313,921	309,836
Marina Village Asset Replacement Reserve	32,912	548	112	0	0	0	0	33,460	33,024
Mosquito Management Reserve	10,000	0	34	0	0	0	0	10,000	10,034
Ningaloo Centre Reserve	253,095	2,548	864	80,000	0	0	0	335,643	253,959
Plant Reserve	984,318	12,106	3,358	390,000	0	(807,000)	0	579,424	987,676
Public Radio Infrastructure Reserve	5,103	85	17	0	0	0	0	5,188	5,120
Rehabilitation Reserve	249,415	3,485	851	0	0	0	0	252,900	250,266
Roads Reserve	586,492	4,614	2,001	0	0	0	0	591,106	588,493
Shire Staff Housing Reserve	134,917	562	460	0	0	0	0	135,479	135,377
Swimming Pool Reserve	541,961	7,118	1,849	0	0	0	0	549,079	543,810
Town Planning Scheme Reserve	21,621	348	74	0	0	0	0	21,969	21,695
Waste Management Reserve	1,062,443	10,860	3,625	0	0	(270,000)	0	803,303	1,066,068
Unspent Grants & contributions Reserve	0	0	0	0	0	(142,300)	0	(142,300)	0
	9,352,157	117,049	31,909	470,000	0	(1,329,300)	0	8,609,906	9,384,066

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2020
		\$	\$	\$	\$
Provisions					
Annual leave		496,084			496,084
Contract Liabilities					
Lease liability		0			0
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at 11(a) and 11(b)

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

NOTE 13(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies											
General purpose funding											
Grants Commission - <i>General Purpose / Untied Road Grant</i>							460,000	920,000		920,000	427,498
Health											
Exmouth CLAG										0	5,011
Recreation and culture											
DSCI - Regional Every Club	8,320			8,320						0	
BHP - Sport & Rec Community Program	225,000			225,000						0	
State Library of WA										0	887
Meerilinga Young Childrens - Messy Play Day										0	1,000
Transport											
Main Roads WA - Direct Grant										0	101,772
Economic services											
DPIRD - Tourism Program	30,000			30,000						0	
Other property and services											
ATO - Diesel Fuel Subsidy							9,331	16,000		16,000	10,702
	263,320	0	0	263,320	0	0	469,331	936,000	0	936,000	546,870
TOTALS	263,320	0	0	263,320	0	0	469,331	936,000	0	936,000	546,870

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

NOTE 13(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies											
Community amenities											
DWER - Recycling Program	67,300			67,300						0	
Recreation and culture											
R4R - Ningaloo Centre							169,162	290,000		290,000	0
Transport											
MRWA - Murat Road SIF	240,000			240,000			0	0		0	0
MRWA - Murat Road							38,906	66,700		66,700	26,680
MRWA - Yardie Creek Road							57,281	98,200		98,200	46,300
RTR - Roads to Recovery Program							156,002	267,432		267,432	267,432
Regional Airport Security Screening Fund										0	255,000
	307,300	0	0	307,300	0	0	421,351	722,332	0	722,332	595,412
Total Non-operating grants, subsidies and contributions	307,300	0	0	307,300	0	0	421,351	722,332	0	722,332	595,412

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 14
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Reclassified to Restricted Cash	Closing Balance 31 Jan 2020
	\$	\$	\$		\$
BCITF	1,589	7,277	(4,216)		4,650
BSL Levy	2,400	10,348	(11,170)		1,579
Cash in Lieu POS	378,887	924	0		379,811
Key Bonds	1,150	200	(300)		1,050
Hire Facility Bonds	8,350	5,950	(5,650)		8,650
Councillor Nomination Fees	0	480	(480)		0
Bond Deed Exmouth Marina Holdings	18,186	0	0		18,186
Donations for other Organisations	135	0	0		135
Exmouth Volunteer Fire & Rescue	50,828	0	0		50,828
Sundries	700	0	0		700
Unclaimed Monies	6,916	0	0		6,916
Lease, Licence & Contract Bonds	0	4,114	0		4,114
	469,143	29,293	(21,816)	0	476,620

BUDGET REVIEW FOR PERIOD ENDING 30 JUNE 2020
STATEMENT OF FINANCIAL ACTIVITY

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Budget Amendment	Revised Budget	YTD Actual
Opening Funding Surplus / (Deficit)	1	\$ 3,040,153	\$ 676,466	\$ 3,716,619	3,716,619
Revenue from operating activities					
General Purpose Funding - Rates	2	3,387,225	10,000	3,397,225	3,393,764
General Purpose Funding - Other	3-5	1,157,151	896,000	2,053,151	544,900
Law, Order and Public Safety	3-5	16,020	8,700	24,720	21,451
Health	3-5	46,222	7,500	53,722	32,758
Education and Welfare	3-5	1,600	0	1,600	114
Housing	3-5	44,200	5,500	49,700	30,609
Community Amenities	3-5	1,242,442	86,800	1,329,242	1,095,836
Recreation and Culture	3-5	709,450	101,900	811,350	459,804
Transport	3-5	4,624,579	(2,000)	4,622,579	2,524,748
Economic Services	3-5	613,577	(15,500)	598,077	143,607
Other Property and Services	3-5	16,900	88,000	104,900	44,813
		11,859,366	1,186,900	13,046,266	8,292,245
Expenditure from operating activities					
Governance	6-12	(780,925)	(11,000)	(791,925)	(443,060)
General Purpose Funding	6-12	(96,330)	(3,500)	(99,830)	(54,088)
Law, Order and Public Safety	6-12	(335,438)	21,177	(314,261)	(170,784)
Health	6-12	(301,351)	(12,000)	(313,351)	(123,691)
Education and Welfare	6-12	(69,998)	(1,500)	(71,498)	(40,009)
Housing	6-12	(87,547)	0	(87,547)	(22,208)
Community Amenities	6-12	(1,893,296)	112,423	(1,780,873)	(799,306)
Recreation and Culture	6-12	(4,853,077)	(320,647)	(5,173,724)	(2,364,391)
Transport	6-12	(5,476,930)	(401,778)	(5,878,708)	(2,489,310)
Economic Services	6-12	(1,326,842)	89,647	(1,237,195)	(385,878)
Other Property and Services	6-12	25,279	(32,000)	(6,721)	(302,664)
		(15,196,455)	(559,177)	(15,755,633)	(7,195,389)
Non-cash amounts excluded from operating activities		3,196,907	521,899	3,718,806	1,804,919
Amount attributable to operating activities		(140,182)	1,149,622	1,009,439	2,901,775
Investing Activities					
Proceeds from non-operating grants, subsidies and contributions	13	722,332	695,500	1,417,832	595,412
Proceeds from disposal of assets	15	80,500	227,000	307,500	91,818
Purchase of property, plant and equipment	14	(4,173,270)	(1,086,000)	(5,259,270)	(498,370)
Amount attributable to investing activities		(3,370,438)	(163,500)	(3,533,938)	188,860
Financing Activities					
Transfer from Reserves	16	1,329,300	474,200	1,803,500	0
Payments for community loans	18	0	23,000	23,000	7,750
Repayment of Debentures		(223,637)	0	(223,637)	(110,830)
Transfer to Reserves	17	(587,049)	(850,286)	(1,437,335)	(31,878)
Amount attributable to financing activities		518,614	(353,086)	165,528	(134,958)
Closing Funding Surplus / (Deficit)		48,147	1,309,503	1,357,648	6,672,296

BUDGET REVIEW FOR PERIOD ENDING 30 JUNE 2020
STATEMENT OF FINANCIAL ACTIVITY

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Budget Amendment	Revised Budget	YTD Actual
Opening Funding Surplus / (Deficit)	1	\$ 3,040,153	676,466	\$ 3,716,619	\$ 3,716,619
Revenue from operating activities					
Rates	2	3,387,225	10,000	3,397,225	3,393,764
Specified area rates		47,081	0	47,081	47,895
Operating grants, subsidies and contributions	3	976,000	885,900	1,861,900	545,388
Fees and charges	4	7,165,610	200,200	7,365,810	4,159,311
Interest earnings		195,051	0	195,051	81,860
Other revenue	5	88,399	24,800	113,199	57,843
Profit on disposal of assets	15	0	66,000	66,000	6,181
		11,859,366	1,186,900	13,046,266	8,292,242
Expenditure from operating activities					
Employee costs	6	(6,713,128)	187,400	(6,525,728)	(3,217,993)
Materials and contracts	7	(3,664,652)	(94,777)	(3,759,429)	(1,176,404)
Utility charges	8	(799,314)	(30,600)	(829,914)	(383,909)
Depreciation on non-current assets	9	(2,905,447)	(710,000)	(3,615,447)	(1,802,191)
Interest expenses	10	(81,595)	(42,000)	(123,595)	(76,821)
Insurance expenses	11	(462,594)	38,662	(423,932)	(424,499)
Other expenditure	12	(437,779)	(30,450)	(468,229)	(104,661)
Loss on disposal of assets	15	(131,946)	122,587	(9,359)	(8,909)
		(15,196,455)	(559,178)	(15,755,633)	(7,195,387)
Non-cash amounts excluded from operating activities		3,196,907	521,899	3,718,806	1,804,919
Amount attributable to operating activities		(140,182)	1,149,621	1,009,439	2,901,774
Investing activities					
Non-operating grants, subsidies and contributions	13	722,332	695,500	1,417,832	595,412
Proceeds from disposal of assets	15	80,500	227,000	307,500	91,818
Payments for property, plant and equipment	14	(4,173,270)	(1,086,000)	(5,259,270)	(498,370)
Amount attributable to investing activities		(3,370,438)	(163,500)	(3,533,938)	188,860
Financing Activities					
Transfer from reserves	16	1,329,300	474,200	1,803,500	0
Payments for community loans	18	0	23,000	23,000	7,750
Repayment of debentures		(223,637)	0	(223,637)	(110,830)
Transfer to reserves	17	(587,049)	(850,286)	(1,437,335)	(31,878)
Amount attributable to financing activities		518,614	(353,086)	165,528	(134,958)
Closing Funding Surplus / (Deficit)		48,147	1,309,501	1,357,648	6,672,295

BUDGET REVIEW FOR PERIOD ENDING 30 JUNE 2020
NOTES TO PROPOSED CHANGES TO 2019/20 BUDGET

OPERATING REVENUE

1. Opening Funding Surplus / Deficit – increase \$676,446
Recognise opening balance as per audited annual financial statements.
2. Rates – increase \$10,000
Rate revenue increase from budget due to revaluations prior to 19/20 rate notices being issued.
3. Operating grants, subsidies and contributions – increase \$855,900
Recognise prepayment of financial assistance grant.
4. Fees and Charges – increase \$200,200
Ningaloo Centre exhibition revenue increased by \$160,000
Ningaloo Visitor Centre decreases by \$30,000 due to commencement of operations.
Domestic Refuse collection revenue increased by \$140,000.
Waste Site usage charges are down by \$74,700.
5. Other Revenue - increase \$24,800
Reimbursement admin and bushfire

OPERATING EXPENDITURE

6. Employee costs – decrease \$187,400
Result of vacancies
7. Materials and contracts – increase \$94,777
Sanitation – \$50,000 rubbish truck hire and addition maintenance of septage ponds \$25,000
Ningaloo Visitors Centre – due to delayed commencement of operations stock purchases were decreased by \$79,000. Setup costs have resulted in an increase to minor equipment to \$60,000, and consultants by \$30,000
Community Programs and Events decreased by \$35,000
Learmonth Airport – building maintenance increase \$60,000, decreased audit fees \$30,000
Hassel Report decreased by \$50,000 - has been postponed due to change in priorities and available resourcing. The review to be rescheduled for the 20/21 period.
Public Amenities cleaning contract commenced in January, increased by \$86,000.
Valuation Expenses decreased by \$30,000 due to no valuation required this financial year.
8. Utility charges – increase \$30,600
Increases expenditure due to increase of charges for service provision.
9. Depreciation on non-current assets – increase \$710,000
Adjustment to minimum written down values has resulted with an increase to the original budget in roads and specialised buildings.
10. Interest expenses – increase \$42,000
ATO interest incurred due to 18/19 superannuation payment
11. Insurance expenses – decrease \$38,662
Credit received for 19/20 contributions
12. Other expenditure – increase \$30,450
\$28,000 new policy adopted by council for Shire contributions matching CSRFF Small Grants

NON-OPERATING REVENUE

13. Non-operating grants, subsidies and contributions - increase \$695,500
\$77,000 – Grants recycling program
\$150,000 – Woodside contributions for Exmouth Bike Facility
\$170,000 – transfer from trust for Crevalle Way POS
\$255,000 – Department Transport for body scanner at Learmonth Airport
\$20,000 – RADS funding for Learmonth Airport RADS masterplan
\$23,500 – RADS funding for Exmouth Aerodrome RADS masterplan

NON-OPERATING EXPENDITURE

14. Capital expenditure – increase \$1,086,000
 - \$325,000 – Purchase Lot 1416 as per Council Resolution
 - \$425,000 – Purchase Reserve 28158 as per Council Resolution
 - \$255,000 – Body Scanner for Learmonth Airport fully funded by Department of Transport
 - \$48,000 – Towable belt loader for Learmonth Airport funded from reserve
 - \$87,000 – RADS masterplan 50% funded by RADS with balance funded from reserve
 - \$13,000 – Paid parking signage at Learmonth Airport
 - \$30,000 – Crevalle Way public open space
 - \$30,000 – Water dispensing unit
 - \$17,000 – Staff housing upgrades
 - \$12,000 – Mildura Wreck Interpretive due to change in scope of works
 - \$20,000 – Air-conditioner required in aquarium workshop
 - \$77,000 – Irrigation sewerage ponds
 - Decrease of \$250,000 due to weighbridge not going ahead and \$3,000 Town beach infrastructure came in under budget.

SALE OF ASSETS

15. Sale of Assets
 - Conservative budget estimates for sale of assets has resulted in an increase of \$227,000 to proceeds from disposal and a reduction to the loss on sale of asset by \$122,587.
 - Sale of Heron Way lot increased budgeted profit by \$66,000.

RESERVES

16. Transfers from reserves – increase \$474,200
 - Reserve transfers were increased by \$750,000 for purchase of Lot 1416 and Reserve 28158.
 - Waste Management reserve transfer for the Weighbridge project of \$250,000 is no longer required.
17. Transfers to reserves – increase \$850,000
 - As a result of an expected increase in surplus and to be transferred to:
 - \$250,000 – Building Infrastructure Reserve
 - \$200,000 – Community Development Reserve
 - \$100,000 – Roads Reserve
 - \$250,000 – Swimming Pool Reserve
 - \$50,000 – Tourism Development Fund
18. Payments for community loans – increase \$23,000

2019/20 Capital Programme - Mid Year Budget Review

REVENUE SOURCE

Prog	Sub a/c #	Description	Details	Asset Spend Type	2019/20 BUDGET	Budget Adjustment	Revised Budget	Grants & Contribution	Reserve a/c	Borrowings	Sale Proceeds	General Revenue
								\$	\$	\$	\$	\$
LAW, ORDER, PUBLIC SAFETY												
Animal Services												
	A052002	Dog Pound (New)	Relocation of Pound to Works Depot	Renewal	15,000	0	15,000					15,000
HOUSING												
Staff Housing												
	A125001	Staff Housing Upgrades	Painting/Flooring/Window Treatments	Upgrade	51,000	29,000	80,000					80,000
	A125001	Lefroy Street Units 1,3	Air conditioning (main bedrooms not airconditioned)	NEW	6,000	0	6,000					6,000
	A125001	12 Fletcher Street	Retaining Wall collapsing	Renewal	30,000	-12,000	18,000					18,000
COMMUNITY AMENITIES												
Sanitation												
	A101012	Waste Water Treatment Ponds	Rehabilitation of old ponds, Surplus Waste Evaporation Pond	Renewal	45,388		45,388					45,388
	A101012	Irrigation Sewerage Ponds	Upgrade chlorination plant Gassing for chlorination plant	Upgrade	70,000	7,000	77,000	77,000				
	A125304	Weighbridge		NEW	250,000	-250,000	0					
	A101005	Waste Site Recycling Equipment	Baler and 4 solar compactor bins Dept Water Environment grant received	NEW	53,000		53,000					53,000
	A125021	Waste Site Recycling Shed		NEW	15,000		15,000					15,000
RECREATION & CULTURE												
Public Halls & Civic Centres												
	A125006	Old Administration Centre	Works on old shire offices - Basic tidy up of old admin building	Upgrade	20,000	0	20,000					20,000
	A125006	Realign boundaries	Works on old shire offices	Upgrade	30,000		30,000					30,000
	A125006	Old Library	Works on old library - Basic clean up	Upgrade	8,000		8,000					8,000
	A125006	Town Hall	Replace roof flashing	Upgrade	17,000	0	17,000					17,000
		Purchase Lot 1416		new		325,000	325,000		325,000			
		Purchase Reserve 28158		new		425,000	425,000		425,000			
Ningaloo Centre												
	A119004	Ningaloo Centre Blg (Renew/Upgrade)	Solar Panel installation	Upgrade	580,000		580,000	290,000				290,000
	A119004	NADC Aquarium Exhibits	Terrestrial Gallery, Cyclone exhibit, Lagoon	Upgrade	181,500	0	181,500					181,500
		Aircon Aquarium workshop		Upgrade		20,000	20,000					20,000
	A119006	Upgrade External area	Osprey gardens upgrade	Upgrade	20,000	0	20,000					20,000
	A119006	Disabled Ramp from Murat Road		NEW	20,000	0	20,000					20,000
	A119006	Mature Landscaping	Ningaloo Centre gardens	Upgrade	22,000	0	22,000					22,000
	A119006	Upgrade Fire training pump station	Removal of redundant water tank & install new door to create more storage space	Upgrade	7,000	0	7,000					7,000
Recreation Centre & Sporting Clubs												

Prog	Sub a/c #	Description	Details	Asset Spend Type	2019/20 BUDGET	Budget Adjustment	Revised Budget	Grants & Contribution	Reserve a/c	Borrowings	Sale Proceeds	General Revenue
	A125009	Recreation Hall	Rectification works - Install paving works, repace badly corroded staircase	Upgrade	50,000	0	50,000		50,000			
	A112001	Exmouth Bike Facility	Recreation Precinct	New	200,000		200,000					200,000
Parks & Gardens												
	A114101	Infrastructure - renew	Federation Park - facility upgrade stage and surrounds install weather protection, pathways, lighting and toilet (pool) access	Upgrade	60,000		60,000					60,000
	A114100	Infrastructure - new	Crevalle Way POS play equipment	NEW		30,000	30,000					30,000
Foreshore, Beaches & Boat Ramps												
	A115150	Beach Access Carpark Upgrades	Joint DBCA & SOEX upgrades	Upgrade	10,000		10,000					10,000
	A125319	Mildura Wreck Interpretive		Upgrade	10,000	12,000	22,000					22,000
	A115152	Town Beach Gazebos Lighting		Upgrade	15,000	-3,000	12,000					12,000
	A125315	Tantabiddi Boat Ramp	Solar lighting	NEW	10,000		10,000					10,000
	A115107	Bundegi Boat Ramp	Solar lighting	NEW	10,000		10,000					10,000
	A115107	Bundegi Infrastructure	Toilet upgrade	Upgrade	35,000	0	35,000					35,000
Community Engagement												
	A117003	Digital Screen	Install screen in town centre	Upgrade	40,000		40,000					40,000
TRANSPORT												
Footpaths												
	A125321	Footpath/Kerbing (replace)		Renewal	100,000		100,000					100,000
	A121002	Footpaths new	Schedule to be developed for Council	NEW	100,000		100,000					100,000
Streets, Roads, Bridges												
	A125203	Yardie Creek Road		Upgrade	147,300		147,300	98,200				49,100
	A125209	Murat Road		Upgrade	100,050		100,050	66,700				33,350
	A125209	Murat Road - Drainage	Carry over 18/19	Upgrade	204,000		204,000					204,000
	A125213	RTR Road Sealing		Upgrade	267,432		267,432	267,432				0
Street Lighting												
	A124001	Upgrade street lighting	solar lighting	Upgrade	30,000		30,000					30,000
Plant Purchases												
	A123200	Rubbish Truck	New Rubbish Truck	Renewal	410,000		410,000		410,000			
	A123200	Fuso Canter Dual Cab Truck EX7843		Renewal	80,000		80,000		80,000			
	A123200	Mits Fuso Sumo EX4799		Renewal	75,000		75,000		75,000			
	A123200	Kubota Mower		Renewal	35,000		35,000		35,000			
	A123200	Ford Ranger Crew Cab 1DHS414 Hilux		Renewal	34,000		34,000					34,000

Prog	Sub a/c #	Description	Details	Asset Spend Type	2019/20 BUDGET	Budget Adjustment	Revised Budget	Grants & Contribution	Reserve a/c	Borrowings	Sale Proceeds	General Revenue
	A123200	Toyota Hiace Commuter Bus 1DHX161	Hyundai iLoad	Renewal	40,000		40,000		40,000			
	A123201	Toyota Hilux Dual Cab EX8971	Hilux	Renewal	27,000		27,000		27,000			27,000
	A123201	Toyota Hilux Dual Cab EX040	Hilux	Renewal	27,000		27,000					
	A123201	Toyota Hilux Dual Cab EX7416	Hilux	Renewal	40,000		40,000		40,000			
	A123201	Toyota Hilux Dual Cab EX3009	Hilux	Renewal	34,000		34,000					34,000
	A123201	Holden Colorado 3004EX		Renewal	50,000		50,000		50,000			
	A123201	Holden Colorado 3006EX (purchased mazda)	Mazda BT50	Renewal	50,000		50,000		50,000			
	A123201	Hyundai iLoad	New vehicle for New Ningaloo Centre Manager	NEW	40,000		40,000					40,000
Learmonth Airport												
	A126009	Landside remodelling		Upgrade	20,000		20,000					20,000
		Reseal carpark		Upgrade	160,000		160,000					160,000
		Remedial work		Upgrade	30,000		30,000					30,000
	A126800	Buildings upgrade, lounge, Led Lighting, Coral Bay expansion desk repaint exterior	Arrivals upgrade Aircon fresh air - \$100k Coral Bay Info corner \$26k Water connection \$5k Repaint \$10k	Upgrade	141,000		141,000					141,000
	A126009	Full Body Scanner		New		255,000	255,000	255,000				
	A126009	Towable belt loader		New		48,000	48,000		48,000			
		RADS Masterplan	Learmonth Airport	New		40,000	40,000	20,000	20,000			
		Paid Parking Signage	Learmonth Airport	New		13,000	13,000					13,000
Exmouth Aerodrome												
	A125331	Aerodrome Fencing	Entrance Gate \$10k, Remedial and extension work on fencing \$20k	Upgrade	30,000		30,000		30,000			
		RADS Masterplan	Exmouth Aerodrome	New		47,000	47,000	23,500	23,500			
Depot												
	A125051	Relocate server & crib room		Upgrade	48,600		48,600					48,600
ECONOMIC SERVICES												
Tourism & Area Promotion												
	A134201	Water Dispensing Unit (near prawn)		NEW	20,000	30,000	50,000					50,000
OTHER PROPERTY SERVICES												
Other Property and Services												
	A125149	NBN Change over	Shire properties	UPGRADE	22,000		22,000					22,000
					4,243,270	1,016,000	5,259,270	1,097,832	1,728,500			2,432,938

BUDGET REVIEW FOR PERIOD ENDING 30 JUNE 2020
CASH BACKED RESERVES

	Actual Opening Balance	Interest Earned (+)	Budget Transfer In (+)	Budget Transfer From (-)	Budget Closing Balance
	\$		\$	\$	\$
Leave Reserve	688,110	9,462			697,572
Aviation Reserve	1,244,600	17,988		(121,500)	1,141,088
Building Infrastructure Reserve	628,949	6,307	250,000	(375,000)	510,256
Community Development Fund Reserve	1,360,721	27,281	200,000		1,588,002
Community Interest Free Loans Reserve	339,770	5,585			345,355
Insurance/Natural Disasters Reserve	181,056	3,013			184,069
Land Acquisition & Disposal Reserve	717,892			(425,000)	292,892
Marina Canal Reserve (Specified Area Rates)	308,782	5,139			313,921
Marina Village Asset Replace & Preservation Reserve	32,912	548			33,460
Mosquito Management	10,000				10,000
Ningaloo Centre	253,095	2,548	80,000	(75,000)	260,643
Plant Reserve	984,318	12,106	390,000	(807,000)	579,424
Public Radio Infrastructure Reserve	5,103	85			5,188
Rehabilitation Reserve	249,415	3,485			252,900
Roads Reserve	586,492	4,614	100,000		691,106
Shire Staff Housing Reserve	134,917	562			135,479
Swimming Pool Reserve	541,961	7,118	250,000		799,079
Tourism Development Fund	0		50,000		50,000
Town Planning Scheme Reserve	21,621	348			21,969
Waste & Recycle Reserve	1,062,443	10,860			1,073,303
	9,352,158	117,049	1,320,000	(1,803,500)	8,985,707

MONTHLY LIST OF PAYMENTS - DECEMBER 2019

The following schedule of accounts have been paid under delegation by the CEO since the previous Council meeting. Checks have been carried out to verify prices, computations and costing.

Municipal Account:

Cheque numbers 13662-13664	\$	36,023.92
Direct Debits and EFT Payments EFT16118-EFT16283	\$	820,560.24
Credit Card Purchases	\$	4,202.47
Total Municipal Account	\$	860,786.63

Trust Account:

Cheque number	\$	-
EFT Payments EFT16116-EFT16117	\$	3,728.68
Total Trust Account	\$	3,728.68

TOTAL PAYMENTS - DECEMBER 2019 \$ **864,515.31**

Reference	Date	Name	Description	Municipal Account	Trust Account
13662	13/12/2019	PIVOTEL SATELLITE PTY LTD	UTILITIES	\$ 31.00	
13663	13/12/2019	TELSTRA CORPORATION	UTILITIES	\$ 9,955.21	
13664	13/12/2019	WATER CORPORATION	UTILITIES	\$ 26,037.71	
			TOTAL CHEQUES	\$ 36,023.92	\$ -
DD5398.1	04/12/2019	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 36,839.40	
DD5400.1	02/12/2019	WESTPAC BANKING CORPORATION	MONTHLY BANK, MERCHANT AND ACCOUNT FEES	\$ 742.51	
DD5402.1	02/12/2019	HP FINANCIAL SERVICES	MONTHLY EQUIPMENT PC & LAPTOPS LEASE PAYMENT	\$ 4,367.00	
DD5404.1	03/12/2019	WESTPAC BANKING CORPORATION	SERIALISED DEPOSIT BOOKS FOR VISITORS CENTRE BANKING	\$ 40.00	
DD5425.1	18/12/2019	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 35,312.21	
DD5438.1	23/12/2019	MARIHKY TRUST T/A RAY WHITE EXMOUTH	PROPERTY RENTAL	\$ 2,607.14	
DD5440.1	27/12/2019	WESTNET PTY LTD	MONTHLY CHARGES FOR SATELLITE SERVICES	\$ 49.99	
			TOTAL DIRECT DEBIT PAYMENTS	\$ 79,958.25	\$ -
EFT16116	02/12/2019	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVIES		\$ 3,548.68
EFT16117	02/12/2019	SHIRE OF EXMOUTH	BUILDING SERVICES COMMISSION		\$ 180.00
EFT16118	02/12/2019	ABCO PRODUCTS PTY LTD	CLEANING GOODS	\$ 2,027.11	
EFT16119	02/12/2019	AIT SPECIALISTS PTY LTD	FUEL TAX CREDIT REVIEW	\$ 1,987.70	
EFT16120	02/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 146.00	
EFT16121	02/12/2019	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	HOSE	\$ 925.98	
EFT16122	02/12/2019	AUSTRALIA POST	POSTAGE	\$ 1,071.86	
EFT16123	02/12/2019	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	LICENCE RENEWAL	\$ 45.00	
EFT16124	02/12/2019	CAPRICORN EXTINGUISHERS	SERVICE AVIATION FIRE EQUIPMENT	\$ 3,260.80	
EFT16125	02/12/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2019/20 ESL QUARTER 2	\$ 65,250.04	
EFT16126	02/12/2019	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	ANNUAL LICENCE	\$ 1,218.00	
EFT16127	02/12/2019	ECO SOLAR LIGHTING PTY LTD	SOLAR LIGHTA - TANTABIDDI	\$ 2,310.00	
EFT16128	02/12/2019	EXMOUTH CIVIL PTY LTD	CONCRETE	\$ 1,089.00	
EFT16129	02/12/2019	EXMOUTH CONCIERGE	LAUNDRY SERVICES	\$ 124.74	
EFT16130	02/12/2019	EXMOUTH DISTRICT HIGH SCHOOL	UTILITIES	\$ 447.57	
EFT16131	02/12/2019	EXMOUTH GOLF CLUB	FACILITY HIRE	\$ 110.00	
EFT16132	02/12/2019	EXMOUTH IGA	CONSUMABLES - OCTOBER 2019	\$ 668.77	
EFT16133	02/12/2019	EXMOUTH WHOLESALERS	CLEANING GOODS	\$ 3,432.73	
EFT16134	02/12/2019	EXSECE PTY LTD T/a EXMOUTH SERVICE CENTRE & TOWING	TOW SERVICE	\$ 300.00	
EFT16135	02/12/2019	EXY PLUMBING & CONTRACTING	SPRAY PARK VALVES	\$ 1,685.16	
EFT16136	02/12/2019	FIRM CONSTRUCTION PTY LTD	NINGALOO CENTRE	\$ 1,141.80	
EFT16137	02/12/2019	GO DOORS PTY LTD	ANNUAL DOOR SERVICE	\$ 3,751.00	
EFT16138	02/12/2019	HAMISH FELL CONSULTING	NINGALOO CENTRE REVIEW & REPORT	\$ 5,000.00	
EFT16139	02/12/2019	HART SPORT	AIR COMPRESSOR AND VOLLEYBALLS	\$ 222.90	
EFT16140	02/12/2019	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 5,448.91	
EFT16141	02/12/2019	INMARSAT AUSTRALIA PTY LTD	UTILITIES	\$ 124.14	
EFT16142	02/12/2019	INSTRUMENT CHOICE	EQUIPMENT	\$ 604.01	
EFT16143	02/12/2019	IXOM OPERATIONS PTY LTD	SERVICE FEE CHLORINE	\$ 634.26	
EFT16144	02/12/2019	JASON SIGNMAKERS	SIGN	\$ 990.00	
EFT16145	02/12/2019	MARIHKY TRUST T/A RAY WHITE EXMOUTH	25/30 DUGONG CLOSE EMDS 26/11/19-25/12/19 AND POWER	\$ 2,795.12	
EFT16146	02/12/2019	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	RANGER VEHICLE WORKS	\$ 623.30	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT16147	02/12/2019	NGT LOGISTICS PTY LTD	FREIGHT	\$ 942.81	
EFT16148	02/12/2019	NINGALOO CARAVAN & HOLIDAY RESORT	WATER CHARGES - LEFROY ST UNITS	\$ 775.39	
EFT16149	02/12/2019	NINGALOO COOKING STUDIO	CATERING	\$ 975.00	
EFT16150	02/12/2019	NINGALOO WATER & ICE	WATER	\$ 72.00	
EFT16151	02/12/2019	NORWEST FLOORCOVERINGS	REMOVE & REPLACE BROKEN TILES	\$ 125.00	
EFT16152	02/12/2019	OFFICEWORKS	STATIONERY	\$ 13.40	
EFT16153	02/12/2019	PERITUS TECHNOLOGY PTY LTD	MONTHLY FEES	\$ 133.76	
EFT16154	02/12/2019	RAPISCAN SYSTEMS PTY LTD	EQUIPMENT MAINTENANCE	\$ 14,594.80	
EFT16155	02/12/2019	SCENT AUSTRALIA PTY LTD	AMBIENT SCENT	\$ 143.00	
EFT16156	02/12/2019	SHERIDANS FOR BADGES	BRASS PLATES	\$ 109.07	
EFT16157	02/12/2019	SPYKER BUSINESS SOLUTIONS	MONTHLY IT SUPPORT JOB - SEPT 2019	\$ 7,278.81	
EFT16158	02/12/2019	THINKWATER GERALDTON	GASKETS	\$ 45.85	
EFT16159	02/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 6,000.00	
EFT16160	02/12/2019	TIPSITE SYSTEMS PTY LTD	ANNUAL SUPPORT	\$ 2,754.40	
EFT16161	02/12/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 1,963.32	
EFT16162	02/12/2019	WALGA	COUNCIL CONNECT DEVELOPMENT	\$ 875.00	
EFT16163	02/12/2019	WESTRAC PTY LTD	HOSE	\$ 88.53	
EFT16164	12/12/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENT	\$ 15,988.21	
EFT16165	16/12/2019	ADRIFT CAFE	CATERING	\$ 600.00	
EFT16166	16/12/2019	AERODROME MANAGEMENT SERVICES PTY LTD (AMS)	ASIC CARD	\$ 230.00	
EFT16167	16/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 181.55	
EFT16168	16/12/2019	ASM ECLIPSE PTY LTD	NINGALOO VISITORS CENTRE STOCK ORDER	\$ 2,907.98	
EFT16169	16/12/2019	ASSET INFRASTRUCTURE MANAGEMENT PTY LTD	TO PROVIDE SPECIALISED ASSET MANAGEMENT SERVICES AS PER RFQ 11-2019	\$ 52,776.15	
EFT16170	16/12/2019	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	PPE	\$ 1,235.97	
EFT16171	16/12/2019	AUSTRALIA POST	NOVEMBER POSTAGE & STATIONERY	\$ 704.88	
EFT16172	16/12/2019	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 43,132.00	
EFT16173	16/12/2019	AUSTRALIAN TAXATION OFFICE	BAS STATEMENT	\$ 16,928.00	
EFT16174	16/12/2019	AUTOPRO/NINGALOO CAR BOAT HIRE	ROOF RACK	\$ 396.95	
EFT16175	16/12/2019	BAY BEANS PTY LTD	COFFEE	\$ 300.86	
EFT16176	16/12/2019	BCS AIRPORT SYSTEM PTY LTD	SERVICE MAINTENANCE	\$ 4,011.88	
EFT16177	16/12/2019	BIG FISH GRAPHICS NT	UNIFORM POLO SHIRTS - STOCK ORDER	\$ 7,907.09	
EFT16178	16/12/2019	BOC LIMITED	SERVICE CHARGE	\$ 275.41	
EFT16179	16/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 50.65	
EFT16180	16/12/2019	BUNNINGS GROUP LIMITED	TORCHES	\$ 142.50	
EFT16181	16/12/2019	CABS ON CALL NINGALOO VENTURES PTY LTD	TRANSPORT	\$ 100.00	
EFT16182	16/12/2019	CALTEX STARMART EXMOUTH	TYRES	\$ 2,040.11	
EFT16183	16/12/2019	CAPRICORN EXTINGUISHERS	SERVICE FIRE EQUIPMENT	\$ 2,880.90	
EFT16184	16/12/2019	CARNARVON MOTOR GROUP	PART	\$ 311.17	
EFT16185	16/12/2019	CARNARVON PEST CONTROL	PEST TREATMENT	\$ 709.50	
EFT16186	16/12/2019	CENTRAL REGIONAL TAFE	SPONSORSHIP	\$ 378.05	
EFT16187	16/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 55.10	
EFT16188	16/12/2019	CJ LORD BUILDING AND RENOVATION WA PTY LTD	SEALANT	\$ 303.60	
EFT16189	16/12/2019	CLOCKWORK PRINT	BUSINESS CARDS	\$ 242.00	
EFT16190	16/12/2019	COMPLETE TURF SUPPLIES	TURF	\$ 4,709.20	
EFT16191	16/12/2019	COVS AUTOMOTIVE MINING & INDUSTRIAL SUPPLIES	PARTS	\$ 1,515.23	
EFT16192	16/12/2019	DAIMLER TRUCKS PERTH	WINDOW	\$ 392.39	
EFT16193	16/12/2019	DAVID GRAY & CO PTY LTD	BINS	\$ 2,521.20	
EFT16194	16/12/2019	DEPARTMENT OF TRANSPORT	JETTY LICENCE LEARMONTH	\$ 41.40	
EFT16195	16/12/2019	DEPARTMENT OF TRANSPORT - TRANSPORT CENTRE PERTH	VEHICLE SEARCH FEES	\$ 20.40	
EFT16196	16/12/2019	ELEANOR LOUISE KILLEN	POSTCARDS	\$ 192.00	
EFT16197	16/12/2019	ENVIROLAB SERVICES WA PTY LTD	FLOURIDE IN SOIL TESTING	\$ 185.90	
EFT16198	16/12/2019	ERA CONTRACTORS	EMERGENCY LIGHTING	\$ 10,383.25	
EFT16199	16/12/2019	EXMOUTH AUTOMOTIVE AND BOATING SERVICES	INSPECT & REPROT SHINCO BAGGAGE LOADER	\$ 226.30	
EFT16200	16/12/2019	EXMOUTH BETTA ELECTRICAL & GAS	MICROWAVE	\$ 169.00	
EFT16201	16/12/2019	EXMOUTH CAPE REAL ESTATE	RENT	\$ 333.66	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT16202	16/12/2019	EXMOUTH DISTRICT HIGH SCHOOL	UTILITIES	\$ 301.39	
EFT16203	16/12/2019	EXMOUTH EAGLES FOOTBALL CLUB	GRANT	\$ 1,500.00	
EFT16204	16/12/2019	EXMOUTH FUEL SUPPLIES	FUEL & OIL PURCHASES	\$ 195.93	
EFT16205	16/12/2019	EXMOUTH GAME FISHING CLUB	SPONSORSHIP	\$ 5,500.00	
EFT16206	16/12/2019	EXMOUTH IGA	CONSUMABLES FOR NOVEMBER 2019	\$ 632.69	
EFT16207	16/12/2019	EXMOUTH NEWSAGENCY & TOYWORLD	FELLOWES SHREDDER	\$ 534.74	
EFT16208	16/12/2019	EXMOUTH WHOLESALERS	CONSUMABLES	\$ 1,614.39	
EFT16209	16/12/2019	EXY PLUMBING & CONTRACTING	TOWN HALL PLUMBING	\$ 2,747.72	
EFT16210	16/12/2019	FUSION FABRICATION & MARINE	POST REPAIR	\$ 4,301.00	
EFT16211	16/12/2019	GASCOYNE OFFICE EQUIPMENT	RICOH SERVICE AGREEMENT - OCTOBER 2019	\$ 2,435.16	
EFT16212	16/12/2019	GRAMA BAZITA TOTAL FIRE SOLUTIONS GRAMA BAZITA SERVICE & MAINTENANCE PTY	MAINTENANCE FIRE EQUIPMENT	\$ 229.63	
EFT16213	16/12/2019	EXMOUTH HARDWARE & BUILDING SUPPLIES	AQUARIUM HARDWARE SUPPLIES NOVEMBER	\$ 4,814.82	
EFT16214	16/12/2019	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 10,895.29	
EFT16215	16/12/2019	HYDRAMET PTY LTD	SERVICE PUMP	\$ 7,712.10	
EFT16216	16/12/2019	IT VISION	ALTUS INSPECTIONS	\$ 11,000.00	
EFT16217	16/12/2019	IXOM OPERATIONS PTY LTD	SERVICE FEE	\$ 613.80	
EFT16218	16/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 11.50	
EFT16219	16/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 55.10	
EFT16220	16/12/2019	JASON SIGNMAKERS	SIGN	\$ 990.66	
EFT16221	16/12/2019	JUICEBOX	WEB HOSTING	\$ 528.00	
EFT16222	16/12/2019	KAYFER DESIGNS	DESIGN	\$ 715.00	
EFT16223	16/12/2019	KCTT (KC TRAFFIC AND TRANSPORT PTY LTD)	ENGINEERING WORKS	\$ 9,178.51	
EFT16224	16/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 11.00	
EFT16225	16/12/2019	LANDGATE	GRV SCHEDULE	\$ 591.28	
EFT16226	16/12/2019	LEEWIN AQUARIA	STOCK	\$ 1,812.80	
EFT16227	16/12/2019	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT16228	16/12/2019	MARKETFORCE	AMENDMENTS 2019/20 SCHEDULE PILBARA NEWS	\$ 1,720.05	
EFT16229	16/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 2,845.87	
EFT16230	16/12/2019	MESSAGE4U PTY LTD	MEDIA MESSAGES	\$ 44.00	
EFT16231	16/12/2019	METROCOUNT	ROADPOD PLUS TRAFFIC COUNTER	\$ 9,790.00	
EFT16232	16/12/2019	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	SERVICE AIRCON	\$ 755.50	
EFT16233	16/12/2019	McLEODS BARRISTERS AND SOLICITORS	LEGAL FEES	\$ 1,513.64	
EFT16234	16/12/2019	NETWORK POWER SOLUTIONS PTY LTD	AQUARIUM WORKSHOP AIRCON	\$ 18,314.20	
EFT16235	16/12/2019	NGT LOGISTICS PTY LTD	TRANSPORT LANDSDALE TO EXMOUTH	\$ 501.19	
EFT16236	16/12/2019	NINGALOO COOKING STUDIO	CATERING	\$ 3,827.00	
EFT16237	16/12/2019	NINGALOO WATER & ICE	WATER	\$ 120.00	
EFT16238	16/12/2019	NORCAPE HANDY HIRE STARGAZE INVESTMENT PTY LTD	HIRE FEES	\$ 240.00	
EFT16239	16/12/2019	NORWEST CRANE HIRE #2 PTY LTD	WASTE SERVICES	\$ 2,019.60	
EFT16240	16/12/2019	OFFICE OF THE AUDITOR GENERAL	AUDIT FEES	\$ 55,550.00	
EFT16241	16/12/2019	PATHWEST LABORATORY WA	PRE-EMPLOYMENT SCREEN	\$ 70.00	
EFT16242	16/12/2019	PERITUS TECHNOLOGY PTY LTD	TRANSACTION FEES	\$ 136.62	
EFT16243	16/12/2019	POS BUSINESS SYSTEMS	POS SYSTEM	\$ 2,940.00	
EFT16244	16/12/2019	POTSHOT HOTEL	CATERING - FAREWELL DCEO	\$ 215.96	
EFT16245	16/12/2019	PURCHER INTERNATIONAL	PARTS	\$ 1,937.31	
EFT16246	16/12/2019	R&L COURIERS	FREIGHT	\$ 193.60	
EFT16247	16/12/2019	RETAIL DOCTOR GROUP	CONSULTANT	\$ 8,745.00	
EFT16248	16/12/2019	RATEPAYER	REIMBURSEMENT	\$ 140.00	
EFT16249	16/12/2019	SCOPE BUSINESS IMAGING	PREVENTATIVE SERVICE PLAN	\$ 601.13	
EFT16250	16/12/2019	SETON AUSTRALIA	LANYARDS	\$ 90.84	
EFT16251	16/12/2019	SHERIDANS FOR BADGES	NAME PLATES	\$ 109.07	
EFT16252	16/12/2019	ST JOHNS AMBULANCE	AMBULANCE	\$ 126.50	
EFT16253	16/12/2019	TACKLE WORLD EXMOUTH (BLUE WATER)	RUBBER	\$ 67.49	
EFT16254	16/12/2019	THE BBQ FATHER (STONEFORD PTY LTD)	CATERING	\$ 72.00	
EFT16255	16/12/2019	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT	\$ 290.27	
EFT16256	16/12/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 563.18	

Reference	Date	Name	Description	Municipal Account	Trust Account	
EFT16257	16/12/2019	TECHWEST	MOTION SENSOR	\$ 66.00		
EFT16258	16/12/2019	VEND PTY LTD	POS SYSTEM	\$ 3,912.00		
EFT16259	16/12/2019	WA COUNTRY HEALTH SERVICE - MIDWEST	MEDICAL	\$ 1,386.00		
EFT16260	16/12/2019	WALGA	SHORT COURSE	\$ 1,045.00		
EFT16261	16/12/2019	WESTERN AUSTRALIAN ELECTORAL COMMISSION	ELECTIONS	\$ 18,701.25		
EFT16262	16/12/2019	WESTRAC PTY LTD	PARTS	\$ 1,394.13		
EFT16263	16/12/2019	WREN OIL	WASTE OIL DISPOSAL	\$ 33.00		
EFT16264	17/12/2019	COUNCILLOR	COUNCILLORS' REMUNERATION 21 OCTOBER - 31 DECEMBER 2019	\$ 2,553.97		
EFT16265	17/12/2019	COUNCILLOR	COUNCILLORS' REMUNERATION 1 OCTOBER - 31 DECEMBER 2019	\$ 4,715.13		
EFT16266	17/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 2,058.00		
EFT16267	17/12/2019	COUNCILLOR	COUNCILLORS' REMUNERATION 1 OCTOBER - 31 DECEMBER 2019	\$ 3,829.52		
EFT16268	17/12/2019	COUNCILLOR	COUNCILLORS'REMUNERATION 1 OCTOBER 2019 - 20 OCTOBER 2019	\$ 719.43		
EFT16269	17/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 832.14		
EFT16270	17/12/2019	COUNCILLOR	COUNCILLORS'REMUNERATION 1 OCTOBER 2019 TO 31 DECEMBER 2019	\$ 3,423.40		
EFT16271	17/12/2019	COUNCILLOR	COUNCILLORS' REMUNERATION 1 OCTOBER - 31 DECEMBER 2019	\$ 3,423.40		
EFT16272	17/12/2019	COUNCILLOR	COUNCILLORS'REMUNERATION 1 OCTOBER - 31 DECEMBER 2019	\$ 12,459.80		
EFT16275	20/12/2019	AUSTRALIAN INSTITUTE OF COMPANY DIRECTORS	COMPANY DIRECTORS COURSE - 17/02/2020	\$ 8,428.00		
EFT16276	20/12/2019	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 41,996.00		
EFT16277	20/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 420.00		
EFT16278	20/12/2019	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40		
EFT16279	20/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 55.10		
EFT16280	20/12/2019	NATURE PLAYGROUNDS	DEPOSIT FOR SUPPLY OF NATURE PLAYGOURND WORK TO CREVELLE WAY	\$ 32,619.21		
EFT16281	20/12/2019	EMPLOYEE	STAFF REIMBURSEMENT	\$ 70.00		
EFT16282	23/12/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENT	\$ 7,768.00		
EFT16283	23/12/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENT	\$ 86,385.70		
				TOTAL EFT PAYMENTS	\$ 740,601.99	\$ 3,728.68
	27/11/2019	NIB TRAVEL INSURANCE	FLIGHT TRAVEL INSURANCE	\$ 12.00		
	28/11/2019	QANTAS	AIRFARES	\$ 495.12		
	29/11/2019	CALTEX CARNARVON	FUEL PURCHASES	\$ 105.37		
	03/12/2019	QUAY PERTH	ACCOMODATION	\$ 538.97		
	17/12/2019	EXMOUTH HARDWARE & BUILDING SUPPLIES	HARDWARE PURCHASES	\$ 64.50		
	21/12/2019	EXMOUTH HARDWARE & BUILDING SUPPLIES	HARDWARE PURCHASES	\$ 24.50		
	29/12/2020	WESTPAC BANKING CORPORATION	CARD FEE	\$ 18.25		
			TOTAL CREDIT CARD CEO	\$ 1,258.71		
	27/11/2019	MAILCHIMP	MONTHLY NINGALOO VISITORS CENTRE NEWSLETTER	\$ 84.32		
	02/12/2019	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 2.06		
	02/12/2019	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 2.06		
	03/12/2019	AUSTRALIAN GEOGRAPHIC	SUBSCRIPTION	\$ 64.99		
	04/12/2019	OFFICEWORKS	OFFICE EQUIPMENT	\$ 305.70		
	04/12/2019	SOLARMETER AUSTRALIA	SOLARMETER REPTILE ENCLOSURE	\$ 490.15		
	11/12/2019	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 1.03		
	11/12/2019	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 1.03		
	15/12/2019	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 1.03		
	17/12/2019	VODIEN AUSTRALIA	DOMAIN REGISTRATION RENEWAL	\$ 69.84		
	17/12/2019	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 1.03		
	19/12/2019	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 1.03		
	21/12/2019	BP CARNARVON	FUEL PURCHASES	\$ 83.24		
	21/12/2019	PUMA 440 ROADHOUSE	FUEL PURCHASES	\$ 72.34		
	26/12/2019	UNITED HEPBURN HEIGHTS	FUEL PURCHASES	\$ 104.45		
	29/12/2019	WESTPAC BANKING CORPORATION	CARD FEE	\$ 18.25		
			TOTAL CREDIT CARD EMCC	\$ 1,302.55		
	16/12/2019	LITTLE GREEN BUTTON	COMPUTER SOFTWARE	\$ 699.37		
	21/12/2019	CALTEX CARNARVON	FUEL PURCHASES	\$ 90.32		
	29/12/2020	WESTPAC BANKING CORPORATION	CARD FEE	\$ 18.25		

Reference	Date	Name	Description	Municipal Account	Trust Account
			TOTAL CREDIT CARD EMCS	\$ 807.94	
	04/12/2019	WA POLICE - LICENSING SERVICES	CORPORATE FIREARM LICENCE	\$ 128.00	
	08/12/2019	THE GENEROUS SQUIRE	MEAL - DISASTER MANAGEMENT TRAINING	\$ 26.00	
	08/12/2019	INGOGO LTD	TAXI FARE - DISASTER MANAGEMENT TRAINING	\$ 45.31	
	09/12/2019	GM CABS PTY LTD	TAXI FARE - DISASTER MANAGEMENT TRAINING	\$ 14.07	
	09/12/2019	NERO ESSPRESSO COFFEE	MEAL - DISASTER MANAGEMENT TRAINING	\$ 8.00	
	10/12/2019	WA CABS PTY LTD	TAXI FARE - DISASTER MANAGEMENT TRAINING	\$ 21.52	
	10/12/2019	SWAN TAXIS	TAXI FARE - DISASTER MANAGEMENT TRAINING	\$ 15.80	
	11/12/2019	SWAN TAXIS	TAXI FARE - DISASTER MANAGEMENT TRAINING	\$ 46.99	
	11/12/2019	PERTH INTERNATIONAL AIRPORT	MEAL - DISASTER MANAGEMENT TRAINING	\$ 11.88	
	19/12/2019	BREATHALYSER SALES	BREATHALYSER CALIBRATION AND SUPPLIES	\$ 218.35	
	20/12/2019	BP CARNARVON	FUEL PURCHASES	\$ 88.30	
	21/12/2019	CALTEX SUNSET BEACH	FUEL PURCHASES	\$ 92.80	
	23/12/2019	BP ALLWAY MOTORS ALBANT	FUEL PURCHASES	\$ 98.00	
	29/12/2019	WESTPAC BANKING CORPORATION	CARD FEE	\$ 18.25	
			TOTAL CREDIT CARD EMDS	\$ 833.27	
				TOTAL CREDIT CARD PURCHASES	\$ 4,202.47
				TOTAL PAYMENTS - DECMBER 2019	\$ 860,786.63
					\$ 3,728.68

MONTHLY LIST OF PAYMENTS - JANUARY 2020

The following schedule of accounts have been paid under delegation by the CEO since the previous Council meeting. Checks have been carried out to verify prices, computations and costing.

Municipal Account:	Cheque numbers 13665-13672	\$ 57,571.33
	Direct Debits and EFT Payments EFT16284-EFT16377, EFT16383-EFT16433	\$ 2,833,439.68
	Credit Card Purchases	\$ 1,764.70
	Total Municipal Account	\$ 2,892,775.71
Trust Account:	Cheque number	\$ -
	EFT Payments EFT16378-EFT16382	\$ 2,414.52
	Total Trust Account	\$ 2,414.52
	TOTAL PAYMENTS - JANUARY 2020	\$ 2,895,190.23

Reference	Date	Name	Description	Municipal Account	Trust Account
13665	13/01/2020	CITY OF GREATER GERALDTON	COMPLIANCE CERTIFICATES	\$ 528.90	
13666	13/01/2020	TELSTRA CORPORATION	UTILITIES	\$ 69.95	
13667	13/01/2020	WATER CORPORATION	TRAINING	\$ 2,325.00	
13668	13/01/2020	RATEPAYER	RATES REFUND	\$ 780.13	
13669	21/01/2020	TELSTRA CORPORATION	MOBILE PHONES	\$ 954.84	
13670	28/01/2020	TELSTRA CORPORATION	UTILITIES	\$ 9,009.51	
13671	28/01/2020	WATER CORPORATION	UTILITIES	\$ 43,872.00	
13672	28/01/2020	PIVOTEL SATELLITE PTY LTD	TRAK SPOT SATELLITE - FROM: 1/01/20 TO: 31/01/20	\$ 31.00	
			TOTAL CHEQUES	\$ 57,571.33	\$ -
DD5430	01/01/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 35,748.04	
DD5444.1	01/01/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 103.18	
DD5444.2	06/01/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 141.20	
DD5446.1	02/01/2020	WESTNET PTY LTD	NBN INTERNET SES, AIRPORT	\$ 71.77	
DD5446.2	02/01/2020	MAIA FINACIAL PTY LIMITED (former ALLEASING PTY LTD)	LEASE CONTRACT NO E6N0158204 SERVER & RACK	\$ 38,661.19	
DD5446.3	02/01/2020	HP FINANCIAL SERVICES	LEASE NO 54934164143AUS1 EQUIPMENT LEASE	\$ 4,367.00	
DD5446.4	02/01/2020	WESTPAC BANKING CORPORATION	MONTHLY BANK, MERCHANGE & ONLINE FEES	\$ 1,639.33	
DD5460.1	15/01/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 36,311.76	
DD5493.1	29/01/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 38,220.34	
DD5494.1	23/01/2020	WESTERN AUSTRALIAN TREASURY CORP.	GOVERNMENT GUARANTEE FEE - FIX RATE LOANS	\$ 6,957.69	
DD5496.1	18/01/2020	WESTNET PTY LTD	MONTHLY CHARGES FOR SATELLITE SERVICES - AIRPORT	\$ 49.99	
			TOTAL DIRECT DEBIT PAYMENTS	\$ 162,271.49	\$ -
EFT16284	08/01/2020	DEPOSITS TEAM AMP BANK	RESERVE TERM DEPOSIT 3 MONTHS @ 1.75%PA	\$ 2,000,000.00	
EFT16285	10/01/2020	AMPAC DEBT RECOVERY	RATES DEBT RECOVERY & LEGAL COSTS	\$ 2,836.22	
EFT16286	10/01/2020	ANDREW CLIFTON DENHOLM	MOBILE PHONE REIMBURSEMENT ALLOWANCE NOV, DEC JAN	\$ 105.00	
EFT16287	10/01/2020	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	PPE/UNIFORM	\$ 2,375.19	
EFT16288	10/01/2020	AUSTRALIA POST	POSTAGE & CONSUMABLES DECEMBER 2019	\$ 530.32	
EFT16289	10/01/2020	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 43,176.00	
EFT16290	10/01/2020	AUSTRALIAN TAXATION OFFICE	BAS - DECEMBER 2019, FBT OCT 2019 TO DEC 2019	\$ 11,816.00	
EFT16291	10/01/2020	AUTOPRO/NINGALOO CAR BOAT HIRE	MARINE BATTERY	\$ 720.00	
EFT16292	10/01/2020	BAY BEANS PTY LTD	COFFEE	\$ 324.00	
EFT16293	10/01/2020	BUCHER MUNICIPAL PTY LTD	PARTS AS PER QUOTE 111594 FOR 2010 IVECO ACCO RUBBISH TRUCK EX4574	\$ 3,573.98	
EFT16294	10/01/2020	CALTEX STARMART EXMOUTH	TYRES	\$ 646.00	
EFT16295	10/01/2020	CENTRAL REGIONAL TAFE	TRAINING - CHEMICAL HANDLING COURSE	\$ 2,140.20	
EFT16296	10/01/2020	CITY OF ALBANY	CONCIERGE DEVELOPMENT FOR PLANNING, BUILDING, HEALTH	\$ 8,360.00	
EFT16297	10/01/2020	CJ LORD BUILDING AND RENOVATION WA PTY LTD	CARPENTRY REPTILE ENCLOSURES	\$ 3,080.00	
EFT16298	10/01/2020	CLOCKWORK PRINT	BUSINESS CARDS	\$ 187.00	
EFT16299	10/01/2020	DAIMLER TRUCKS PERTH	MIRROR - RR VIEW	\$ 125.10	
EFT16300	10/01/2020	DEPIAZZI	MULCH	\$ 1,708.41	
EFT16301	10/01/2020	DUNNINGS FUEL	DIESEL	\$ 13,959.00	
EFT16302	10/01/2020	ERA CONTRACTORS	DISCONNECT POWER FOR EXY PLUMBING FOR RETIC	\$ 121.00	
EFT16303	10/01/2020	EXMOUTH AUTO AND MARINE ELECTRICS	BATTERIES	\$ 104.00	
EFT16304	10/01/2020	EXMOUTH BOWLING CLUB	STAFF XMAS FUNCTION VENUE HIRE & REFRESHMENTS	\$ 2,907.50	
EFT16305	10/01/2020	EXMOUTH CONCIERGE	PROFESSIONAL CLEAN AT 20 DAVIDSON ST	\$ 330.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT16306	10/01/2020	EXMOUTH DIVING CENTRE	REFILL BREATHING APPARATUS	\$ 10.00	
EFT16307	10/01/2020	EXMOUTH NEWSAGENCY & TOYWORLD	CONSUMABLES DECEMBER 2019	\$ 87.10	
EFT16308	10/01/2020	EXMOUTH QUARRIES & CONCRETE PTY LTD	AGGREGATE	\$ 16,070.10	
EFT16309	10/01/2020	EXMOUTH WHOLESALERS	CLEANING PRODUCT - DEPOT	\$ 3,401.99	
EFT16310	10/01/2020	EXSECE PTY LTD T/a EXMOUTH SERVICE CENTRE & TOWING	TOW OF ABANDONED VEHICLE CORNER NIMITZ/REID ST TO WORKS DEPOT	\$ 150.00	
EFT16311	10/01/2020	EXY PLUMBING & CONTRACTING	PLUMBING MAINTENANCE VARIOUS LOCATIONS / CAPPING ASBESTOS PIPING ST TALANJEE OVAL	\$ 4,880.08	
EFT16312	10/01/2020	GASCOYNE OFFICE EQUIPMENT	PREVENTATIVE SERVICE AGREEMENT	\$ 1,647.12	
EFT16313	10/01/2020	HAMISH FELL CONSULTING	PROJECT MANAGEMENT SHIRE WEBSITES	\$ 7,500.00	
EFT16314	10/01/2020	EXMOUTH HARDWARE & BUILDING SUPPLIES	HARDWARE PURCHASES	\$ 820.95	
EFT16315	10/01/2020	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 67,730.38	
EFT16316	10/01/2020	INMARSAT AUSTRALIA PTY LTD	UTILITIES	\$ 124.14	
EFT16317	10/01/2020	JANUAR SITOANG	PERFORMANCE FEES	\$ 350.00	
EFT16318	10/01/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 55.10	
EFT16319	10/01/2020	JESS HADDEN	RETAIL STOCK & PRINTS	\$ 1,200.00	
EFT16320	10/01/2020	LANDGATE	ONLINE TRANSACTIONS FOR DECEMBER 2019	\$ 26.20	
EFT16322	10/01/2020	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT16323	10/01/2020	MARKETFORCE	ADVERTISING	\$ 115.07	
EFT16324	10/01/2020	MELLAS HOUSE	KITCHENWARE - LEFROY UNIT	\$ 49.99	
EFT16325	10/01/2020	MIRCO BROS PTY LTD	FERTILISER & CHICKEN SUPPLIES	\$ 4,738.50	
EFT16326	10/01/2020	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	BATTERY	\$ 135.00	
EFT16327	10/01/2020	McLEODS BARRISTERS AND SOLICITORS	LEGAL SERVICES	\$ 11,892.98	
EFT16328	10/01/2020	NETWORK POWER SOLUTIONS PTY LTD	REPLACEMENT OF AIRCON AT 24A CARR WAY	\$ 3,020.00	
EFT16329	10/01/2020	NGT LOGISTICS PTY LTD	FREIGHT MUJA BLACK MULCH DARDANUP TO EXMOUTH	\$ 3,178.81	
EFT16330	10/01/2020	NINGALOO COOKING STUDIO	CATERING	\$ 2,347.50	
EFT16331	10/01/2020	NINGALOO WATER & ICE	WATER	\$ 72.00	
EFT16332	10/01/2020	NORWEST FLOORCOVERINGS	UNIT 1 LEFROY ST FLOORING REPLACED	\$ 1,554.36	
EFT16333	10/01/2020	PATHWEST LABORATORY WA	PRE-EMPLOYMENT DRUG & ALCOHOL SCREEN	\$ 245.00	
EFT16334	10/01/2020	PEBBLE BEACH PRINTS NINGALOO	RETAIL STOCK	\$ 893.00	
EFT16335	10/01/2020	RAY WHITE EXMOUTH/EXMOUTH HOLIDAY HOMES	RATES REFUND	\$ 2,130.56	
EFT16336	10/01/2020	RIVERSIDE BUILDING APPROVALS	CERTIFICATE OF DESIGN COMPLIANCE LEARMONTH AIRPORT SHADE SHELTERS EXMOUTH	\$ 275.00	
EFT16337	10/01/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 70.00	
EFT16338	10/01/2020	ROYAL LIFE SAVING SOCIETY WA INC.	LIFEGUARD BUMBAGS + FREIGHT	\$ 81.00	
EFT16339	10/01/2020	RATEPAYER	RATES REFUND	\$ 1,260.15	
EFT16340	10/01/2020	SASCHA UNGER T/AS SASCHA PHOTOGRAPHY	RETAIL STOCK	\$ 484.00	
EFT16341	10/01/2020	SCOPE BUSINESS IMAGING	PREVENTATIVE SERVICE FEES	\$ 930.13	
EFT16342	10/01/2020	SEEK LIMITED	ADVERTISING	\$ 489.50	
EFT16343	10/01/2020	TOLL TRANSPORT PTY LTD	FREIGHT DECEMBER 2019	\$ 384.72	
EFT16344	10/01/2020	TOTAL EDEN PTY LTD	RETICULATION PARTS - TAP STUB	\$ 617.10	
EFT16345	10/01/2020	TOTALLY SCENTUAL	RETAIL STOCK	\$ 539.20	
EFT16346	10/01/2020	TOTALLY WORKWEAR MIDLAND	PPE/UNIFORM	\$ 920.73	
EFT16347	10/01/2020	VISUAL CONTRAST	PHOTOGRAPHY FOR TERRESTRIAL GALLERY	\$ 300.00	
EFT16348	10/01/2020	WESTRAC PTY LTD	PARTS	\$ 2,660.68	
EFT16349	10/01/2020	WORLDWIDE ONLINE PRINTING - PERTH	DOCKET BOOKS	\$ 990.00	
EFT16350	10/01/2020	ZIPFORM PTY LTD	RATE NOTICES	\$ 1,018.12	
EFT16351	14/01/2020	AQUATIC ADVENTURE EXMOUTH	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 1,700.00	
EFT16352	14/01/2020	BIRDS EYE VIEW NINGALOO	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 593.30	
EFT16353	14/01/2020	CAPE IMMERSION TOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 1,797.75	
EFT16354	14/01/2020	CORAL BAY ECOTOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 2,332.40	
EFT16355	14/01/2020	DEPARTMENT OF BIODIVERSITY, CONSERVATION AND ATTRACTIONS - EXMOUTH	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 4,798.25	
EFT16357	14/01/2020	EXMOUTH ADVENTURE COMPANY	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 1,672.80	
EFT16358	14/01/2020	EXMOUTH BUS CHARTERS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 238.00	
EFT16359	14/01/2020	EXMOUTH DIVE & WHALES SHARKS NINGALOO	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 646.00	
EFT16360	14/01/2020	NINGALOO CARAVAN & HOLIDAY RESORT	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 223.88	
EFT16361	14/01/2020	NINGALOO CORAL BAY - BAYVIEW	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 820.25	
EFT16362	14/01/2020	NINGALOO CORAL BAY BACKPACKERS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 563.12	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT16363	14/01/2020	NINGALOO ECOLOGY CRUISES (GLASS BOTTOM BOAT)	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 6,528.00	
EFT16364	14/01/2020	NINGALOO MARINE INTERACTIONS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 1,130.50	
EFT16365	14/01/2020	NINGALOO REEF DIVE	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST	\$ 2,715.75	
EFT16366	14/01/2020	NINGALOO REEF TO RANGE TOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 2,205.75	
EFT16367	14/01/2020	NINGALOO SAFARI TOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST	\$ 612.00	
EFT16368	14/01/2020	NORWEST AIR WORKS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 1,257.00	
EFT16369	14/01/2020	POTSHOT RESORT HOTEL - OSPREY HOLIDAY VILLAGE	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST	\$ 867.00	
EFT16370	14/01/2020	RAC TOURISM ASSETS PTY LTD	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST DECEMBER 2019	\$ 226.10	
EFT16371	14/01/2020	YARDIE CREEK BOAT TOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENT 27TH NOVEMBER TO 31ST	\$ 2,244.00	
EFT16372	17/01/2020	ALL DECOR PTY LTD	REPLACEMENT WATER DAMAGED CARPET SENIOR CITZ BUILDING	\$ 3,136.00	
EFT16373	17/01/2020	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 43,151.00	
EFT16374	17/01/2020	EXMOUTH HARDWARE & BUILDING SUPPLIES	NEPTUNE ACCESS CONTROL KEYPAD	\$ 2,114.50	
EFT16375	17/01/2020	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT16376	17/01/2020	MAIA FINACIAL PTY LIMITED (former ALLEASING PTY LTD)	MONITORS - END OF LEASE	\$ 3,729.00	
EFT16377	17/01/2020	WESTRAC PTY LTD	PARTS CATERPILLAR 928GZ WHEEL LOADER EX8843	\$ 3,323.07	
EFT16378	21/01/2020	CLONTARF FOUNDATION	BOND REFUND - OVAL HIRE 11/12/19		\$ 250.00
EFT16379	21/01/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL LEVIES - DECEMBER 2019		\$ 1,279.52
EFT16380	21/01/2020	SCRIPTURE UNION WA	REFUND BOND - OVAL HIRE 22/11/19		\$ 250.00
EFT16381	21/01/2020	SHIRE OF EXMOUTH	BSL COMMISSIONS - NOVEMBER 2019		\$ 85.00
EFT16382	21/01/2020	WEST AUSTRALIAN LITTLE ATHLETICS INC	BOND REFUND - OVAL & RECREATION CENTRE		\$ 550.00
EFT16383	21/01/2020	FLIGHT GSE LTD	MANUFACTURE DEPOSIT - BELT LOADER	\$ 20,482.59	
EFT16384	21/01/2020	LMW (WA) PTY LTD	VALUATION REPORT	\$ 1,500.00	
EFT16385	22/01/2020	CUMMINS	ENGINE FOR RUBBISH TRUCK	\$ 28,501.00	
EFT16386	28/01/2020	AIRSAFE TRANSPORT TRAINING	DANGEROUS GOOD BY AIR - AWARENESS ONLINE TRAINING - 5 NEW AIRPORT STAFF	\$ 480.00	
EFT16387	28/01/2020	AUTOPRO/NINGALOO CAR BOAT HIRE	ROLL GASKET PAPER FOR LIGHT EQUIPMENT	\$ 23.95	
EFT16388	28/01/2020	BIG SKY REPTILES	REPTILE FOOD	\$ 997.50	
EFT16389	28/01/2020	BLACKWOODS (J.BLACKWOOD & SON PTY LTD)	PPE/UNIFORM	\$ 561.33	
EFT16390	28/01/2020	CALTEX STARMART EXMOUTH	TYRE REPAIR EX4843	\$ 45.00	
EFT16391	28/01/2020	ERA CONTRACTORS	INSTALL KEYPADS FOR AUTO DOORS AT TERMINAL / REINSTALL LIGHT POLE / RELOCATE DATA AND POER NINGALOO CENTRE	\$ 8,894.10	
EFT16392	28/01/2020	EXMOUTH AUTOMOTIVE AND BOATING SERVICES	HEAVY DUTY SUSPENSION KIT AS PER QUOTE QU-0019 TOYOTA HILUX 1ECJ051	\$ 1,583.05	
EFT16393	28/01/2020	EXMOUTH CAPE REAL ESTATE	CAPE STORAGE UNIT RENT 15/01 TO 14/02/20	\$ 333.66	
EFT16394	28/01/2020	EXMOUTH FUEL SUPPLIES	FUEL PURCHASES - DECEMBER 2019	\$ 547.12	
EFT16395	28/01/2020	EXMOUTH IGA	CONSUMABLES FROM EXMOUTH IGA FOR DECEMBER 2019	\$ 432.74	
EFT16396	28/01/2020	EXMOUTH PHARMACY	HEPATITIS VACCINATION FOR ENGINEERING STAFF	\$ 375.66	
EFT16397	28/01/2020	EXMOUTH WHOLESALERS	JANUARY KIOSK STOCK POOL	\$ 928.51	
EFT16398	28/01/2020	EXY PLUMBING & CONTRACTING	INSTALL WATER LINE DUMP POINT TO RETIC TANK / REPLACE OVEN / TANTABIDDI TOILET / PLUMBING WORKS	\$ 12,537.93	
EFT16399	28/01/2020	Exmouth Tyre & Diesel Services GREY EAGLE HOLDINGS PTY LTD T/a	REPAIR TYRES CATERPILLAR 928GZ WHEEL LOADER EX8843	\$ 246.40	
EFT16400	28/01/2020	GLASS CO WA PTY LTD	NINGALOO CENTRE TERRARIUM ENCLOSURES AND FRAMED GLASS PANELS / REGLAZE REC CENTRE DOOR	\$ 19,851.16	
EFT16401	28/01/2020	EXMOUTH HARDWARE & BUILDING SUPPLIES	HARDWARE PURCHASE AQUARIUM OCTOBER 2019	\$ 4,739.87	
EFT16402	28/01/2020	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 551.04	
EFT16403	28/01/2020	HT CLEANING SERVICES PTY LTD	NINGALOO CENTRE MONTHLY CLEANING CONTRACT JANUARY 2020	\$ 13,868.14	
EFT16404	28/01/2020	HYDRAMET PTY LTD	WIND SOCK POOL	\$ 178.00	
EFT16405	28/01/2020	INMARSAT AUSTRALIA PTY LTD	SATELITE PHONE RANGER SERVICES	\$ 81.06	
EFT16406	28/01/2020	IXOM OPERATIONS PTY LTD	SERVICE FEE CHLORINE DECEMBER 2019	\$ 634.26	
EFT16407	28/01/2020	JACQUELINE A CUTLER	AUSTRALIA DAY INFLATABLES FOR EVENT AND POSTAGE	\$ 258.50	
EFT16408	28/01/2020	JASON SIGNMAKERS	SHARKS BEACH CLOSED SIGN	\$ 483.78	
EFT16409	28/01/2020	KAYFER DESIGNS	DESIGN CONCEPT FOR RECREATION PRECINCT BETWEEN SKATE PARK & RECEREATION CENTRE	\$ 590.00	
EFT16410	28/01/2020	KRISTY NIKKULA	RETURN OF BOND	\$ 1,000.00	
EFT16411	28/01/2020	LUKE FERWERDA BUILD + DESIGN PTY LTD	REFUND OF PLANNING FEES PA138/19 CANCELLED APPLICATION	\$ 800.00	
EFT16412	28/01/2020	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	AIR CONDITIONER SERVICE TO LOADER EX8843	\$ 3,272.85	
EFT16413	28/01/2020	NETWORK POWER SOLUTIONS PTY LTD	SWIMMING POOL MANAGERS HOUSE AIRCONDITIONER REPLACEMENT	\$ 15,715.00	
EFT16414	28/01/2020	NGT LOGISTICS PTY LTD	DELIVER 2 BUNDLES OF TIMBER 40 PIECES 2.5MTRS LONG TO NINGALOO CENTRE, TIMBER WILL BE DELIVERED TO NGT DEPO 10	\$ 317.73	
EFT16415	28/01/2020	NINGALOO COOKING STUDIO	CUPCAKES FOR CHRISTMAS CUPCAKE DECORATING FOR FESTIVE FUN 2020 AT NINGALOO CENTRE	\$ 350.00	
EFT16416	28/01/2020	NINGALOO WATER & ICE	WATER 15L DELIVERED TO WORKS DEPOT	\$ 72.00	
EFT16417	28/01/2020	NORCAPE HANDY HIRE STARGAZE INVESTMENT PTY LTD	REMOVE SAND FROM FENCING AT FALL ST PARK	\$ 240.00	

Reference	Date	Name	Description	Municipal Account	Trust Account	
EFT16418	28/01/2020	NORCAPE TREE SERVICES	TREE PRUNING NIMITZ & KRAIT STREETS (55 TREES)	\$ 14,135.00		
EFT16419	28/01/2020	NORWEST CRANE HIRE #2 PTY LTD	AIRPORT WASTE SERVICES DECEMBER 2019	\$ 2,019.60		
EFT16420	28/01/2020	OFFICEWORKS	STATIONERY ORDER DECEMBER 2019 ALL DEPARTMENTS	\$ 1,439.68		
EFT16421	28/01/2020	PATHWEST LABORATORY WA	PRE-EMPLOYMENT DRUG & ALCOHOL SCREENING 'AVIATION OFFICER'	\$ 140.01		
EFT16422	28/01/2020	PERITUS TECHNOLOGY PTY LTD	CREDIT CARD READER SOFTWARE FEE & TRANSACTION CHARGES DECEMBER 2019 AIRPORT PARKING	\$ 136.51		
EFT16423	28/01/2020	QUBE LOGISTICS (AUST) PTY LTD	TRASPORT 70KG GAS CYLINDERS FROM IXOM WELSHPOOL TO WORK DEPOT & RETURN EMPTIES	\$ 1,699.49		
EFT16424	28/01/2020	R&L COURIERS	FREIGHT FROM GLASS CO GERALDTON TO EXMOUTH	\$ 145.20		
EFT16425	28/01/2020	RAY WHITE EXMOUTH/EXMOUTH HOLIDAY HOMES	REFUND OF DOUBLE PAYMENT OF HOLIDAY HOME APPLICATION FOR 4 CORELLA CT	\$ 295.00		
EFT16426	28/01/2020	REPCO CARNARVON	CLUTCH KITS & PARTS FOR 1ECJ051 & EX7713	\$ 1,292.51		
EFT16427	28/01/2020	ROYAL LIFE SAVING SOCIETY WA INC.	LABOUR HIRE SERVICES - POOL MANAGER	\$ 7,282.13		
EFT16428	28/01/2020	SCENT AUSTRALIA PTY LTD	MONTHLY AMBIANT SCENTING FOR NINGALOO CENTRE - DECEMBER 2019	\$ 286.00		
EFT16429	28/01/2020	SMITHS DETECTION (AUSTRALIA) PTY LTD	SMITH EQO FULL BODY SCANNER FOR AIRPORT - 1ST PAYMENT	\$ 140,250.00		
EFT16430	28/01/2020	SML ENTERPRISES PTY LTD	NBN MIGRATION CHANGES & RELATED WORKS PROJECT	\$ 7,546.00		
EFT16431	28/01/2020	ST JOHNS AMBULANCE	FIRST AID KIT SUPPLIES FOR NINGALOO CENTRE KITS	\$ 506.83		
EFT16432	28/01/2020	STIHL SHOP (CSP INDUSTRIES PTY LTD)	ALL PARTS AS PRE QUOTE 7014#7 FOR LIGHT EQUIPMENT	\$ 1,406.37		
EFT16434	28/01/2020	TANK STREAM DESIGN PTY LTD	RETAIL STOCK FOR NINGALOO CENTRE	\$ 3,510.99		
EFT16435	28/01/2020	THINKWATER GERALDTON	ALL PARTS AS PER QUOTE C8478 - WATER TANK PARTS ISUZU WATER TRUCK	\$ 358.50		
EFT16436	28/01/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 42.00		
EFT16437	28/01/2020	TOTAL EDEN PTY LTD	RETICULATION PARTS AS PER QUOTATION #20290997	\$ 1,489.51		
EFT16438	28/01/2020	TOYOTA MATERIAL HANDLING AUSTRALIA PTY LTD	PARTS FOR LIGHT EQUIPMENT	\$ 227.63		
EFT16439	28/01/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 341.90		
EFT16440	28/01/2020	WA SCALE SERVICE	ANNUAL TEST OF AIRPORT/HELIPORT SCALES	\$ 1,870.00		
EFT16441	28/01/2020	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENT	\$ 7,768.00		
EFT16442	30/01/2020	MARK YATES THE WHALE CARVER	JH BOARDS FOR NEW NINGALOO CENTRE DISPLAY	\$ 1,430.00		
EFT16443	30/01/2020	SUGAR_COATED	FACE PAINTING FOR FESTIVE FUN AT NINGALOO CENTRE 6/12/19	\$ 840.00		
				TOTAL EFT PAYMENTS	\$ 2,671,168.19	\$ 2,414.52
	14/01/2020	QANTAS AIRWAYS	AIRFARES	\$ 505.60		
			TOTAL CREDIT CARD CEO	\$ 505.60		
	27/12/2019	MAILCHIMP	MONTHLY NINGALOO VISITORS CENTRE NEWSLETTER	\$ 82.57		
	31/12/2019	COLES EXPRESS DUNCRAIG	FUEL PURCHASES	\$ 47.44		
	13/01/2020	COLES EXPRESS DUNCRAIG	FUEL PURCHASES	\$ 57.53		
	15/01/2020	DATALOGIC AUSTRALIA	WIFI BARCODE SCANNER	\$ 305.80		
	14/01/2020	BP CARNARVON	FUEL PURCHASES	\$ 87.73		
	14/01/2020	PUMA 440 ROADHOUSE	FUEL PURCHASES	\$ 66.95		
	19/01/2020	CANVAS PHOTOGRAPHIC STUDIOS	COPYRIGHT IMAGES	\$ 2.06		
	23/01/2020	NATIONAL GEOGRAPHIC	SUBSCRIPTION	\$ 77.25		
			TOTAL CREDIT CARD EMCC	\$ 727.33		
	14/01/2020	JH COMPUTER SERVICES	COMPUTER EQUIPMENT	\$ 132.00		
	14/01/2020	JH COMPUTER SERVICES	COMPUTER EQUIPMENT	\$ 43.59		
			TOTAL CREDIT CARD EMCS	\$ 175.59		
	29/12/2019	CALTEX ALBANY	FUEL PURCHASES	\$ 87.47		
	02/01/2020	IGA EXPRESS MUCHEA	FUEL PURCHASES	\$ 72.20		
	02/01/2020	CALTEX ALBANY	FUEL PURCHASES	\$ 70.25		
	03/01/2020	CALTEX CARNARVON	FUEL PURCHASES	\$ 81.75		
	03/01/2020	PUMA 440 ROADHOUSE	FUEL PURCHASES	\$ 44.51		
			TOTAL CREDIT CARD EMDS	\$ 356.18		
				TOTAL CREDIT CARD PURCHASES	\$ 1,764.70	
				TOTAL PAYMENTS - JANUARY 2019	\$ 2,892,775.71	\$ 2,414.52