



SHIRE OF EXMOUTH

Attachments

Ordinary Council Meeting – 23 July 2020



ANNUAL BUDGET

2020/21



SHIRE OF EXMOUTH
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

To be a prosperous and sustainable community living in harmony with our natural environment.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021**

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	3,470,000	3,444,805	3,434,306
Operating grants, subsidies and contributions	9	1,054,000	2,156,025	976,000
Fees and charges	8	6,585,000	5,922,923	7,165,610
Interest earnings	10(a)	131,000	171,065	195,051
Other revenue	10(b)	209,000	131,694	88,399
		11,449,000	11,826,512	11,859,366
Expenses				
Employee costs		(6,523,000)	(6,135,310)	(6,713,128)
Materials and contracts		(3,785,000)	(3,156,972)	(3,664,652)
Utility charges		(830,000)	(879,677)	(799,314)
Depreciation on non-current assets	5	(3,607,000)	(3,593,679)	(2,905,447)
Interest expenses	10(d)	(66,000)	(123,077)	(81,595)
Insurance expenses		(430,000)	(424,499)	(462,594)
Other expenditure		(518,000)	(443,909)	(437,779)
		(15,759,000)	(14,757,123)	(15,064,509)
Subtotal				
		(4,310,000)	(2,930,611)	(3,205,143)
Non-operating grants, subsidies and contributions	9	2,659,000	936,595	722,332
Profit on asset disposals	4(b)	0	139,334	0
Loss on asset disposals	4(b)	0	(20,633)	(131,359)
		2,659,000	1,055,296	590,973
Net result				
		(1,651,000)	(1,875,315)	(2,614,170)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(1,651,000)	(1,875,315)	(2,614,170)

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

FOR THE YEAR ENDED 30TH JUNE 2021**BASIS OF PREPARATION**

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 16.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE**REVENUES****RATES**

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

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.

Excludes 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.

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.

REVENUES (CONTINUED)**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.

FEES AND CHARGES

Revenue (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.

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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES**EMPLOYEE COSTS**

All costs associated 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 includes loss on disposal of long term investments.

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 COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021**
BY REPORTING PROGRAM

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		0	14,841	0
General purpose funding		4,477,000	5,392,312	4,544,376
Law, order, public safety		12,000	35,069	16,020
Health		47,000	43,580	46,222
Education and welfare		0	2,155	1,600
Housing		59,000	59,487	44,200
Community amenities		1,279,000	1,225,579	1,242,442
Recreation and culture		907,000	600,838	709,450
Transport		3,735,000	3,726,469	4,624,579
Economic services		909,000	523,541	613,577
Other property and services		24,000	202,641	16,900
		11,449,000	11,826,512	11,859,366
Expenses excluding finance costs	5,10(c)(e)(f)(f)			
Governance		(840,500)	(800,589)	(780,925)
General purpose funding		(129,000)	(81,539)	(96,330)
Law, order, public safety		(356,000)	(297,088)	(335,438)
Health		(300,500)	(216,878)	(301,351)
Education and welfare		(75,500)	(69,725)	(69,998)
Housing		(58,000)	(91,417)	(21,990)
Community amenities		(1,707,500)	(1,301,293)	(1,811,343)
Recreation and culture		(5,376,000)	(4,287,697)	(4,797,129)
Transport		(5,145,500)	(4,879,386)	(5,344,984)
Economic services		(1,261,000)	(808,499)	(1,326,842)
Other property and services		(443,500)	(1,799,935)	45,458
		(15,693,000)	(14,634,046)	(14,840,872)
Finance costs	6, 10(d)			
Housing		(24,000)	(32,724)	(65,557)
Community amenities		(3,000)	(5,579)	(81,953)
Recreation and culture		(28,000)	(29,292)	(55,948)
Other property and services		(11,000)	(55,482)	(20,179)
		(66,000)	(123,077)	(223,637)
Subtotal		(4,310,000)	(2,930,611)	(3,205,143)
Non-operating grants, subsidies and contributions	9	2,659,000	936,595	722,332
Profit on disposal of assets	4(b)	0	139,334	0
(Loss) on disposal of assets	4(b)	0	(20,633)	(131,359)
		2,659,000	1,055,296	590,973
Net result		(1,651,000)	(1,875,315)	(2,614,170)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,651,000)	(1,875,315)	(2,614,170)

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

FOR THE YEAR ENDED 30TH JUNE 2021**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

OBJECTIVE**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 environment 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 play group 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 centre 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, street, footpaths, depot, 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 operating 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 CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2021**

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,470,000	3,314,927	3,434,306
Operating grants, subsidies and contributions		1,054,000	2,185,861	976,000
Fees and charges		6,585,000	5,922,923	7,165,610
Interest earnings		131,000	171,065	195,051
Other revenue		209,000	131,694	88,399
		11,449,000	11,726,470	11,859,366
Payments				
Employee costs		(6,523,000)	(6,135,994)	(6,713,128)
Materials and contracts		(3,785,000)	(1,841,812)	(3,664,652)
Utility charges		(830,000)	(879,677)	(799,314)
Interest expenses		(66,000)	(133,412)	(81,595)
Insurance expenses		(430,000)	(424,499)	(462,594)
Other expenditure		(518,000)	(443,909)	(437,779)
		(12,152,000)	(9,859,303)	(12,159,062)
Net cash provided by (used in) operating activities	3	(703,000)	1,867,167	(299,696)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,859,000)	(2,144,127)	(2,158,100)
Payments for construction of infrastructure	4(a)	(3,041,000)	(1,552,095)	(2,015,170)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,659,000	936,595	722,332
Proceeds from sale of plant & equipment	4(b)	200,000	577,738	80,500
Net cash provided by (used in) investing activities		(3,041,000)	(2,181,889)	(3,370,438)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(232,000)	(223,637)	(223,637)
Proceeds from self supporting loans	6(a)	23,000	3,000	0
Proceeds from new borrowings	6(b)	0	0	0
Net cash provided by (used in) financing activities		(209,000)	(220,637)	(223,637)
Net increase (decrease) in cash held		(3,953,240)	(535,359)	(3,893,771)
Cash at beginning of year		11,651,318	12,182,541	12,165,339
Cash and cash equivalents at the end of the year	3	7,698,318	11,647,182	8,271,568

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2021**

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
	2 (b)(i)	2,642,432	3,716,619	3,040,153
		2,642,432	3,716,619	3,040,153
Revenue from operating activities (excluding rates)				
Specified area rates	1(e)	48,000	48,140	47,081
Operating grants, subsidies and contributions	9	1,054,000	2,156,025	976,000
Fees and charges	8	6,585,000	5,922,923	7,165,610
Interest earnings	10(a)	131,000	171,065	195,051
Other revenue	10(b)	209,000	131,694	88,399
Profit on asset disposals	4(b)	0	139,334	0
		8,027,000	8,569,181	8,472,141
Expenditure from operating activities				
Employee costs		(6,523,000)	(6,135,310)	(6,713,128)
Materials and contracts		(3,785,000)	(3,156,972)	(3,664,652)
Utility charges		(830,000)	(879,677)	(799,314)
Depreciation on non-current assets	5	(3,607,000)	(3,593,679)	(2,905,447)
Interest expenses	10(d)	(66,000)	(123,077)	(81,595)
Insurance expenses		(430,000)	(424,499)	(462,594)
Other expenditure		(518,000)	(443,909)	(437,779)
Loss on asset disposals	4(b)	0	(20,633)	(131,359)
		(15,759,000)	(14,777,756)	(15,196,455)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,607,000	3,796,978	3,196,907
Amount attributable to operating activities		(1,482,568)	1,305,022	(487,254)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,659,000	936,595	722,332
Purchase property, plant and equipment	4(a)	(2,859,000)	(2,144,127)	(2,158,100)
Purchase and construction of infrastructure	4(a)	(3,041,000)	(1,552,095)	(2,015,170)
Proceeds from disposal of assets	4(b)	200,000	577,738	80,500
Amount attributable to investing activities		(3,041,000)	(2,181,889)	(3,370,438)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(232,000)	(223,637)	(223,637)
Proceeds from self supporting loans	6(a)	23,000	3,000	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,027,000)	(1,042,229)	(587,049)
Transfers from cash backed reserves (restricted assets)	7(a)	2,385,000	1,385,500	1,329,300
Amount attributable to financing activities		1,149,000	122,634	518,614
Budgeted deficiency before general rates		(3,374,568)	(754,233)	(3,339,078)
Estimated amount to be raised from general rates	1	3,422,000	3,396,665	3,387,225
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	47,432	2,642,432	48,147

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2021**

BY REPORTING PROGRAM

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	2,642,432	3,716,619	3,040,153
		2,642,432	3,716,619	3,040,153
Revenue from operating activities (excluding rates)				
Governance		0	14,841	0
General purpose funding		1,055,000	1,995,647	1,157,151
Law, order, public safety		12,000	35,069	16,020
Health		47,000	43,580	46,222
Education and welfare		0	2,155	1,600
Housing		59,000	59,487	44,200
Community amenities		1,279,000	1,225,579	1,242,442
Recreation and culture		907,000	600,838	709,450
Transport		3,735,000	3,865,803	4,624,579
Economic services		909,000	523,541	613,577
Other property and services		24,000	202,641	16,900
		8,027,000	8,569,181	8,472,141
Expenditure from operating activities				
Governance		(840,500)	(800,589)	(780,925)
General purpose funding		(129,000)	(81,539)	(96,330)
Law, order, public safety		(356,000)	(297,088)	(335,438)
Health		(300,500)	(216,878)	(301,351)
Education and welfare		(75,500)	(69,725)	(69,998)
Housing		(82,000)	(124,141)	(87,547)
Community amenities		(1,710,500)	(1,306,872)	(1,893,296)
Recreation and culture		(5,404,000)	(4,316,989)	(4,853,077)
Transport		(5,145,500)	(4,900,019)	(5,476,930)
Economic services		(1,261,000)	(808,499)	(1,326,842)
Other property and services		(454,500)	(1,855,417)	25,279
		(15,759,000)	(14,777,756)	(15,196,455)
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,607,000	3,796,978	3,196,907
Amount attributable to operating activities		(1,482,568)	1,305,022	(487,254)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,659,000	936,595	722,332
Purchase property, plant and equipment	4(a)	(2,859,000)	(2,144,127)	(2,158,100)
Purchase and construction of infrastructure	4(a)	(3,041,000)	(1,552,095)	(2,015,170)
Proceeds from disposal of assets	4(b)	200,000	577,738	80,500
Amount attributable to investing activities		(3,041,000)	(2,181,889)	(3,370,438)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(232,000)	(223,637)	(223,637)
Proceeds from new borrowings	6(b)	0	0	0
Proceeds from self supporting loans	6(a)	23,000	3,000	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,027,000)	(1,042,229)	(587,049)
Transfers from cash backed reserves (restricted assets)	7(a)	2,385,000	1,385,500	1,329,300
Amount attributable to financing activities		1,149,000	122,634	518,614
Budgeted deficiency before general rates		(3,374,568)	(754,233)	(3,339,078)
Estimated amount to be raised from general rates	1	3,422,000	3,396,665	3,387,225
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	47,432	2,642,432	48,147

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
General	0.07510	1,181	29,059,377	2,182,000	5,000	1,000	2,188,000	2,187,450	2,195,470
Marina Developed	0.10130	101	3,621,207	367,000	0	0	367,000	369,758	356,161
Holiday Homes	0.10410	78	1,992,380	207,000	0	0	207,000	186,258	171,084
Vacant Land	0.15010	232	2,383,884	358,000	0	0	358,000	366,722	383,933
Unimproved valuations									
Mining	0.15990	12	359,652	58,000	1,000	1,000	60,000	56,054	48,121
Rural	0.08000	7	658,420	53,000	0	0	53,000	40,718	45,541
Sub-Totals		1,611	38,074,920	3,225,000	6,000	2,000	3,233,000	3,206,960	3,200,310
Minimum									
Minimum payment									
\$									
Gross rental valuations									
General	930	84	842,002	78,000	0	0	78,000	78,120	78,120
Marina Developed	930	1	0	1,000	0	0	1,000	1,665	930
Vacant Land	735	146	483,700	107,000	0	0	107,000	106,425	104,370
Unimproved valuations									
Mining	230	10	8,426	2,000	0	0	2,000	2,760	2,760
Rural	735	1	5,800	1,000	0	0	1,000	735	735
Sub-Totals		242	1,339,928	189,000	0	0	189,000	189,705	186,915
		1,853	39,414,848	3,414,000	6,000	2,000	3,422,000	3,396,665	3,387,225
Discounts/concessions (Refer note 1(g))							0	0	0
Total amount raised from general rates							3,422,000	3,396,665	3,387,225
Specified area rates (Refer note 1(e))							48,000	48,140	47,081
Total rates							3,470,000	3,444,805	3,434,306

All land (other than exempt land) in the Shire of Exmouth is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Exmouth.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	3/09/2020	0	0.0%	8.0%
Option two				
First instalment	3/09/2020	0	0.0%	8.0%
Second instalment	15/11/2020	0	0.0%	8.0%
Option three				
First instalment	3/09/2020	0	0.0%	8.0%
Second instalment	15/11/2020	0	0.0%	8.0%
Third instalment	21/01/2021	0	0.0%	8.0%
Fourth instalment	1/04/2021	0	0.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	15,138	19,000
Instalment plan interest earned	0	17,256	18,000
Unpaid rates and service charge interest earned	17,000	37,140	40,000
	17,000	69,534	77,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV General	Properties zoned as: Industrial Mixed Use Strategic Industrial Tourist Composite Development Residential Residential Development Urban Residential (Preston Street) Properties within Wilderness Estate	Revenue derived from this category assists funding to operate efficiently the service levels expected by the community as outlined in our Strategic Plan and Corporate Business Plan	Means any land that is predominantly used for singular and multi-dwelling and is zoned in accordance with the characteristics detailed.
GRV Marina Developed	Developed properties zoned as marina.	The objective of this rate is to raise additional revenue required to fund costs associated with the higher level of maintenance provided to these properties including maintaining the seawall to north of marina, maintain jetties, canal footbridge, beach stabilisation, responsible for boat ramps and associated with car/trailer car park within the area and maintenance of waterway adjoining public open space.	The rate applies to developed properties zoned as marina.
GRV Holiday Homes	Restricted properties that have received town planning approval to operate as a short term holiday accommodation.	Means any land approved and predominantly used to provide holiday accommodation.	The rate in the dollar for these homes is acknowledging the approved use of the property as a holiday home. This additional amount is to contribute to Tourism and marketing and related projects throughout the district.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

GRV Vacant Land	Vacant land located within the townsite boundaries	The objective of this rate is to encourage development of vacant land and to assist with the higher level of service provided to these properties.	This category is rated higher than the GRV General rate to assist with costs associated with firebreak maintenance, upgrade and renewal of the street network, roadside sweeping, CBD car parking, landscaping, dust control managements, drainage, footbridge lighting, street furniture and other amenities. Additionally it includes the development of tourist related services and infrastructure.
UV Mining	Properties with a land use associated with mining tenements	The objective of this rate is to raise additional revenue to fund costs associated with mining activity.	The objective is to raise additional revenue to contribute towards higher costs including but not limited to frequent heavy vehicle use over extensive lengths of Shire roads throughout the year.
UV Rural	Properties used predominantly for rural purposes.	This rate is required to meet our community expectations and needs in our Strategic Community and Corporate Business Plan.	This is considered the base rate above which all other UV rated properties are assessed.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Rate Categories	Includes all GRV rated properties.	This rate is considered the minimum contribution for basic services and infrastructure.	This is considered to be the base minimum for GRV rated properties.
UV Rate Categories	Includes all UV rated properties.	This rate is considered the minimum contribution for basic services and infrastructure.	This is considered to be the base minimum for UV rated properties.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2020/21 Budget specified area rate revenue	2020/21 Interim specified area rate revenue	2020/21 Back specified area rate revenue	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$	\$
Marina Specified Area	GRV Marina	0.01339	3,621,207	48,000	0	0	48,000	48,140	47,081
			3,621,207	48,000	0	0	48,000	48,140	47,081

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
Specified area rate			\$	\$	\$
Marina Specified Area	The proceeds of the rate applied in full on the environmental monitoring and maintenance of the canal waterway, dredging and entrance channel navigation including both onshore and offshore, cost of clearing the sand traps, maintaining the main breakwaters including all breakwaters and groynes surrounding and protecting the Outer Harbour and other preservation works in accordance with the Exmouth Marina Village agreement between Minister for Transport, Landcorp & Shire of Exmouth.	Properties zoned Marina and Marina canals	0	48,000	0
			0	48,000	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2021.

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2021.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

2 (a). NET CURRENT ASSETS

Note	2020/21	2020/21	2019/20	2019/20
	Budget 30 June 2021	Budget 30 June 2020	Estimated Actual 29 June 2020	Budget 29 June 2020
	\$	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	47,432	2,642,432	2,642,432	(1,080,588)
Cash - restricted reserves	7,650,886	9,008,886	9,008,886	8,609,905
Receivables	1,933,000	1,956,000	1,956,000	1,822,643
Inventories	56,000	56,000	56,000	55,830
	9,687,318	13,663,318	13,663,318	9,407,790
Less: current liabilities				
Trade and other payables	(1,989,000)	(1,989,000)	(1,989,000)	(925,066)
Long term borrowings	(240,000)	(232,000)	(232,000)	(180,620)
Provisions	(958,000)	(958,000)	(958,000)	(958,906)
	(3,187,000)	(3,179,000)	(3,179,000)	(2,064,592)
Net current assets	6,500,318	10,484,318	10,484,318	7,343,198

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2020/21	2020/21	2019/20	2019/20
	Budget 30 June 2021	Budget 30 June 2020	Estimated Actual 29 June 2020	Budget 29 June 2020
	\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	6,500,318	10,484,318	10,484,318	7,343,198
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Unspent borrowings	0	0	0	(410,000)
Less: Cash - restricted reserves	(7,650,886)	(9,008,886)	(9,008,886)	(8,609,905)
Less: Community Loans	0	(23,000)	(23,000)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	240,000	232,000	232,000	180,620
- Employee benefit provisions	958,000	958,000	958,000	0
Adjusted net current assets - surplus/(deficit)	47,432	2,642,432	2,642,432	(1,496,087)
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	0	(139,334)	(139,334)	0
Less: Movement in liabilities associated with restricted cash	0	322,000	322,000	160,101
Add: Loss on disposal of assets	0	20,633	20,633	131,359
Add: Depreciation on assets	3,607,000	3,593,679	3,593,679	2,905,447
Non cash amounts excluded from operating activities	3,607,000	3,796,978	3,796,978	3,196,907

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit.

Refer to note 16 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Exmouth 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.

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.

PROVISIONS

Provisions are recognised when the Shire has a 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.

INVENTORIES

General

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

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

Superannuation

The Shire of Exmouth contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Exmouth contributes are defined contribution plans.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Exmouth'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 of Exmouth's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Exmouth's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash - unrestricted	47,432	2,642,432	(1,080,588)
Cash - restricted	7,650,886	9,008,886	8,609,905
	7,698,318	11,651,318	7,529,317
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	704,534	695,534	697,572
Aviation Reserve	1,171,528	1,166,528	1,232,588
Building Infrastructure Reserve	86,735	595,735	585,256
Community Development Fund Reserve	1,382,402	1,375,402	1,358,002
Community Interest Free Loans Reserve	325,436	321,436	345,355
Insurance/Natural Disasters Reserve	185,009	183,009	184,069
Land Acquisition & Disposal Reserve	176,825	736,825	717,892
Marina Canal Reserve (Specified Area Rates)	412,253	360,253	313,921
Marina Village Asset Replace & Preservation Reserve	33,267	33,267	33,460
Mosquito Management	10,108	10,108	10,000
Ningaloo Centre	258,826	255,826	335,643
Plant Reserve	500,938	187,938	579,424
Public Radio Infrastructure Reserve	5,158	5,158	5,188
Rehabilitation Reserve	255,106	252,106	252,900
Roads Reserve	405,820	592,820	591,106
Shire Staff Housing Reserve	138,373	136,373	135,479
Swimming Pool Reserve	654,808	547,808	549,079
Tourism Development Fund	203,000	200,000	0
Town Planning Scheme Reserve	21,854	21,854	21,969
Waste & Recycle Reserve	604,906	1,073,906	803,302
Shire President COVID-19 Relief Fund	40,000	40,000	0
Unspent Grants	74,000	217,000	(142,300)
	7,650,886	9,008,886	8,609,905
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,651,000)	(1,875,315)	(2,614,170)
Depreciation	3,607,000	3,593,679	2,905,447
(Profit)/loss on sale of asset	0	(118,701)	131,359
(Increase)/decrease in receivables	0	(100,042)	0
(Increase)/decrease in inventories	0	321,397	0
Increase/(decrease) in payables	0	983,428	0
Increase/(decrease) in employee provisions	0	(684)	0
Grants/contributions for the development of assets	(2,659,000)	(936,595)	(722,332)
Net cash from operating activities	(703,000)	1,867,167	(299,696)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program					2020/21	2019/20	2019/20
	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>								
Land - freehold land	0	0	0	0	325,000	325,000	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	87,000
Buildings - specialised	0	1,538,000	0	140,000	140,000	1,818,000	990,216	1,076,100
Furniture and equipment	0	50,000	10,000	0	0	60,000	0	0
Plant and equipment	0	0	656,000	0	0	656,000	1,153,911	995,000
	0	1,588,000	666,000	140,000	465,000	2,859,000	2,144,127	2,158,100
<i>Infrastructure</i>								
Infrastructure - Roads	0	0	1,738,000	0	0	1,738,000	897,000	918,782
Infrastructure - Other	868,000	115,000	0	0	320,000	1,303,000	655,095	1,096,388
	868,000	115,000	1,738,000	0	320,000	3,041,000	1,552,095	2,015,170
Total acquisitions	868,000	1,703,000	2,404,000	140,000	785,000	5,900,000	3,696,222	4,173,270

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	200,000	200,000	0	0	459,037	577,738	139,334	(20,633)	211,859	80,500	0	(131,359)
	200,000	200,000	0	0	459,037	577,738	139,334	(20,633)	211,859	80,500	0	(131,359)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	200,000	200,000	0	0	459,037	577,738	139,334	(20,633)	211,859	80,500	0	(131,359)
	200,000	200,000	0	0	459,037	577,738	139,334	(20,633)	211,859	80,500	0	(131,359)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Other

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	13,000	12,333	12,863
	17,500	16,965	13,534
	39,000	39,319	39,260
	111,500	109,559	108,559
	113,500	115,049	112,482
	1,027,500	1,039,051	670,251
	1,913,000	1,895,056	1,569,258
	52,000	51,070	51,536
	320,000	315,277	327,704
	3,607,000	3,593,679	2,905,447
	82,500	90,213	89,322
	955,500	946,327	572,339
	260,500	257,434	260,478
	375,000	372,625	392,711
	1,441,000	1,426,985	1,097,405
	492,500	500,095	493,192
	3,607,000	3,593,679	2,905,447

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

DEPRECIATION (CONTINUED)

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Budget	2020/21	2020/21	2020/21	Budget	Actual	2019/20	2019/20	2019/20	Actual	Budget	2019/20	2019/20	2019/20	Budget
	Principal	Budget	Budget	Budget	Principal		Actual	Actual	Actual	Principal		Principal	Budget	Budget	Budget
	1 July 2020	New	Principal	Interest	outstanding	1 July 2019	New	Principal	Interest	outstanding	1 July 2019	New	Principal	Interest	outstanding
		loans	repayments	repayments	30 June 2021		loans	repayments	repayments	29 June 2020		loans	repayments	repayments	29 June 2020
		\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
Housing															
80 - Staff Dwellings	548,983	0	69,000	24,000	479,983	614,540	0	65,557	32,724	548,983	614,540	0	65,557	27,659	548,983
Community amenities															
81 - Rubbish Truck	219,915		84,000	4,000	135,915	301,868		81,953	5,579	219,915	301,868		81,953	5,579	219,915
Recreation and culture															
82 - Ningaloo Centre	837,551	0	58,000	27,000	779,551	893,499	0	55,948	29,292	837,551	893,499	0	55,948	29,292	837,551
Other property and services															
76 - 1 Bennette Street	218,875	0	21,000	11,000	197,875	239,054	0	20,179	13,801	218,875	239,054	0	20,179	11,797	218,875
	1,825,324	0	232,000	66,000	1,593,324	2,048,961	0	223,637	81,396	1,825,324	2,048,961	0	223,637	74,327	1,825,324
	1,825,324	0	232,000	66,000	1,593,324	2,048,961	0	223,637	81,396	1,825,324	2,048,961	0	223,637	74,327	1,825,324

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2021

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2020 nor is it expected to have unspent borrowing funds as at 30th June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	400,000	400,000	400,000
Bank overdraft at balance date	0	0	0
Credit card limit	24,000	24,000	24,000
Total amount of credit unused	424,000	424,000	424,000
Loan facilities			
Loan facilities in use at balance date	1,593,324	1,825,324	1,825,324
Unused loan facilities at balance date	0	0	410,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	695,534	9,000	0	704,534	688,110	7,424	0	695,534	688,110	9,462	0	697,572
Aviation Reserve	1,166,528	15,000	(10,000)	1,171,528	1,244,600	13,428	(91,500)	1,166,528	1,244,600	17,988	(30,000)	1,232,588
Building Infrastructure Reserve	595,735	8,000	(517,000)	86,735	628,949	6,786	(40,000)	595,735	628,949	6,307	(50,000)	585,256
Community Development Fund Reserve	1,375,402	18,000	(11,000)	1,382,402	1,360,721	14,681	0	1,375,402	1,360,721	27,281	(30,000)	1,358,002
Community Interest Free Loans Reserve	321,436	4,000	0	325,436	339,770	3,666	(22,000)	321,436	339,770	5,585	0	345,355
Insurance/Natural Disasters Reserve	183,009	2,000	0	185,009	181,056	1,953	0	183,009	181,056	3,013	0	184,069
Land Acquisition & Disposal Reserve	736,825	10,000	(570,000)	176,825	717,892	443,933	(425,000)	736,825	717,892	0	0	717,892
Marina Canal Reserve (Specified Area Rates)	360,253	52,000	0	412,253	308,782	51,471	0	360,253	308,782	5,139	0	313,921
Marina Village Asset Replace & Preservation Reserve	33,267	0	0	33,267	32,912	355	0	33,267	32,912	548	0	33,460
Mosquito Management	10,108	0	0	10,108	10,000	108	0	10,108	10,000	0	0	10,000
Ningaloo Centre	255,826	3,000	0	258,826	253,095	2,731	0	255,826	253,095	82,548	0	335,643
Plant Reserve	187,938	502,000	(189,000)	500,938	984,318	10,620	(807,000)	187,938	984,318	402,106	(807,000)	579,424
Public Radio Infrastructure Reserve	5,158	0	0	5,158	5,103	55	0	5,158	5,103	85	0	5,188
Rehabilitation Reserve	252,106	3,000	0	255,106	249,415	2,691	0	252,106	249,415	3,485	0	252,900
Roads Reserve	592,820	273,000	(460,000)	405,820	586,492	6,328	0	592,820	586,492	4,614	0	591,106
Shire Staff Housing Reserve	136,373	2,000	0	138,373	134,917	1,456	0	136,373	134,917	562	0	135,479
Swimming Pool Reserve	547,808	107,000	0	654,808	541,961	5,847	0	547,808	541,961	7,118	0	549,079
Tourism Development Fund	200,000	3,000	0	203,000	0	200,000	0	200,000	0	0	0	0
Town Planning Scheme Reserve	21,854	0	0	21,854	21,621	233	0	21,854	21,621	348	0	21,969
Waste & Recycle Reserve	1,073,906	16,000	(485,000)	604,906	1,062,443	11,463	0	1,073,906	1,062,442	10,860	(270,000)	803,302
Shire President COVID-19 Relief Fund	40,000	0	0	40,000	0	40,000	0	40,000	0	0	0	0
Unspent Grants	217,000	0	(143,000)	74,000	0	217,000	0	217,000	0	0	(142,300)	(142,300)
	9,008,886	1,027,000	(2,385,000)	7,650,886	9,352,157	1,042,229	(1,385,500)	9,008,886	9,352,156	587,049	(1,329,300)	8,609,905

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Purpose of the reserve
Leave Reserve	To be used for annual and long service leave requirements.
Aviation Reserve	To be used to fund aviation improvements.
Building Infrastructure Reserve	To be used for the development, preservation and maintenance of building infrastructure within the Shire of Exmouth.
Community Development Fund Reserve	To be used for major community development initiatives.
Community Interest Free Loans Reserve	To be used to fund major community development projects.
Insurance/Natural Disasters Reserve	To be used for the purpose of funding insurance claims where the excess is higher than the cost of repairs in addition to any weather related insurance/WANDRRA claims.
Land Acquisition & Disposal Reserve	To be used to fund the acquisition and disposal of land and buildings, and provide contributions for land development within the Shire of Exmouth.
Marina Canal Reserve (Specified Area Rates)	To be used for the purpose of funding future dredging costs as well as environmental water control and maintenance of the canals. These funds were derived from levying specified area rate titles Marina Specified Area Rate.
Marina Village Asset Replace & Preservation Reserve	To be used for the preservation and maintenance of infrastructure related to the Exmouth Marina Village.
Mosquito Management	To be used in years where mosquito-borne disease/nuisance is greater than normal.
Ningaloo Centre	To be used for the preservation and maintenance of the Ningaloo Centre.
Plant Reserve	To be used for the purchase of major plant and equipment.
Public Radio Infrastructure Reserve	To be used for to maintain the rebroadcasting infrastructure.
Rehabilitation Reserve	To be used to manage the funds associated with the environmental rehabilitation of the sand and gravel pits within the Shire of Exmouth.
Roads Reserve	To be used for the preservation and maintenance of roads.
Shire Staff Housing Reserve	To be used to fund housing for staff.
Swimming Pool Reserve	To be used to fund swimming pool upgrades.
Tourism Development Fund	To be used to fund the development and implementation of initiatives to achieve the strategic tourism and economic developments of the Shire of Exmouth.
Town Planning Scheme Reserve	To be used for the purpose of funding a review of the future Town Planning Scheme.
Waste & Recycle Reserve	To be used to fund capital and operational costs of Refuse Site including implementation of post closure plan.
Shire President COVID-19 Relief Fund	To be used to support the community who are severely financially affected by COVID-19.
Unspent Grants	To be used to contain funds that are derived from unspent or prepaid grants and contributions from external parties.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	23,000	37,501	41,100
Law, order, public safety	8,000	8,506	12,020
Health	47,500	38,569	36,222
Education and welfare	0	450	100
Housing	59,000	57,313	44,200
Community amenities	1,258,500	1,224,692	1,129,767
Recreation and culture	577,500	524,754	573,470
Transport	3,735,000	3,816,446	4,624,579
Economic services	876,000	213,464	597,577
Other property and services	500	1,228	900
	6,585,000	5,922,923	7,059,935

9. GRANT REVENUE

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

By Program:

Operating grants, subsidies and contributions

General purpose funding	900,000	1,787,080	920,000
Law, order, public safety	0	0	160,000
Health	0	5,011	0
Recreation and culture	18,000	11,887	0
Transport	0	101,772	0
Economic services	33,000	0	0
Other property and services	18,000	17,092	16,000
	969,000	1,922,842	1,096,000

Non-operating grants, subsidies and contributions

Recreation and culture	1,580,000	170,000	290,000
Transport	1,079,000	766,595	432,332
	2,659,000	936,595	722,332

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

10. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	114,000	100,900	117,051
- Other funds	0	15,769	18,000
Other interest revenue (refer note 1b)	17,000	54,396	58,000
	131,000	171,065	193,051
(b) Other revenue			
Reimbursements and recoveries	209,000	131,694	88,399
	209,000	131,694	88,399
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	55,000	50,685	51,500
Other services	11,000	1,750	35,800
	66,000	52,435	87,300
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	66,000	81,396	74,327
Other	0	41,681	0
	66,000	123,077	74,327
(e) Elected members remuneration			
Meeting fees	86,000	85,742	85,752
Mayor/President's allowance	30,000	29,566	29,565
Deputy Mayor/President's allowance	7,500	7,391	7,391
Travelling expenses	10,000	4,185	18,900
Telecommunications allowance	4,000	3,931	4,000
	137,500	130,815	145,608

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

11. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transaction will occur in 2020/21

12. MAJOR TRADING UNDERTAKINGS

Learmonth Airport is the general aviation and regular transport for the Shire of Exmouth. It is the main 'regional base for aircraft charter operations and private flying in Exmouth. 'The Shire is responsible for operating the civil terminal, apron and taxiway; the RAAF are responsible for 'maintaining the other civil facilities used for civil aviation to comply with defence legislations and regulations.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021**

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Fees and charges		3,618,000	3,565,952	4,536,579
		3,618,000	3,565,952	4,536,579
Expenses				
Employee costs		(946,000)	(1,300,606)	(1,390,992)
Materials and contracts		(1,019,500)	(749,929)	(1,039,476)
Utility charges		(116,000)	(89,854)	(125,000)
Depreciation on non-current assets		(338,500)	(337,649)	(338,037)
Insurance expenses		(56,000)	(56,029)	(58,894)
Other expenditure		(500)	(269,224)	(260,500)
		(2,476,500)	(2,803,291)	(3,212,899)
Subtotal		1,141,500	762,661	1,323,680
Non-operating grants, subsidies and contributions	9	20,000	255,000	0
		20,000	255,000	0
Net result		1,161,500	1,017,661	1,323,680
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,161,500	1,017,661	1,323,680

13. MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

14. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Exmouth Volunteer Fire & Rescue	50,828	0	0	50,828
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Cash in Lieu POS	212,473	0	0	212,473
BCITF Levy	6,888	0	0	6,888
BSL Levy	2,519	0	0	2,519
Unclaimed Monies	7,616	0	0	7,616
	<u>298,510</u>	<u>0</u>	<u>0</u>	<u>298,510</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021****15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION****GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget 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.

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 16.

2020/21 Projects

Description and Department	Cost	Revenue Source	
		Grants & Contribution	Reserves
STRATEGIC PLANNING PROJECTS - LAND			
Construction stimulus_Grant	250,000		250,000
Installation and leasing of the 8 jetties on waterfront property Lot 72 (1) Marlin Terrace.	320,000		320,000
COMMUNITY PROJECTS			
Multipurpose Bike Facility	350,000	300,000	50,000
Skate Park Extension	150,000	100,000	50,000
Recreation Centre Change Room Upgrade - stage 1 Recreation Centre refurbish	288,000	96,000	192,000
Kart Club Business Plan	33,000	22,000	11,000
Ningaloo Centre Artist Festival mural and sculptural installations - Proposal	100,000	80,000	20,000
Community/Business Hub - Building Refurbishment	140,000	100,000	40,000
Cruise Ship Initiatives	33,000	33,000	
Over the Cape Range Trail - signage	40,000		40,000
Dog agility relocation	27,000	12,000	15,000
Goal Posts - Talanje & Koobooroo Ovals	15,000		15,000
COMMERCIAL PROJECTS			
Strategic Master Planning	90,000		90,000
Ningaloo Centre layout modifications	75,000		75,000
Develop Booking Platform	60,000		60,000
Skimmer Replacement	50,000		50,000

Description and Department	Cost	Revenue Source		
		Grants & Contribution	Reserves	General Revenue
TRANSPORT				
Footpath - Renewal	50,000			50,000
Footpath - New - Payne Street	45,000			45,000
Footpath - Murat Rd	100,000	100,000		
Yardie Creek Road seal edge repairs (30kms)	679,000	565,000		114,000
Murat Road widening and reseal	864,000	371,000	460,000	33,000
PROPERTY				
Property Renewal	65,000	-		65,000
AVIATION				
Consider Aviation Master Plan	-	-		
Compressed Air Fire System	10,000		10,000	
PLANT				
Plant Replacement	396,000		189,000	207,000
WASTE				
Septage Ponds	135,000		135,000	
Tip shop	20,000		20,000	
Recycling solutions	98,000		98,000	
Waste site setup	30,000		30,000	
Waste compactor	260,000		260,000	
Container Deposit Scheme	5,000		5,000	
Waste Site Survey	5,000		5,000	
CORPORATE SERVICES				
Software upgrades - Dashboarding / budget (Magiq Performance)	50,000			50,000

Description and Department	Cost	Revenue Source		
		Grants & Contribution	Reserves	General Revenue
HUMAN RESOURCES				
OSH Review	60,000			60,000
Carried Forward				
Relocation of Dog Pound	15,000			15,000
Purchase Lot 1416	325,000		325,000	
Ningaloo Centre Solar Energy Project	1,160,000	870,000		290,000
	6,393,000	2,649,000	2,310,000	1,434,000

2020/21 Schedule of Fees and Charges

Effective - DRAFT

2020/21



	Notes	2020/21 \$ Fee Charge	GST	Statutory/Council
Community Notices				
Community Noticeboard				
Clubs & Community Organisations General Community Information / Notices - A5 Size	per week	\$ 5.00	Y	Council
Clubs & Community Organisations General Community Information / Notices - A4 Size	per week	\$ 10.00	Y	Council
Personal / Individual Advertising - A5 Size	per week	\$ 7.50	Y	Council
Personal / Individual Advertising - A4 Size	per week	\$ 15.00	Y	Council
Commercial / Corporate Advertising - A5 Size	per week	\$ 10.00	Y	Council
Commercial / Corporate Advertising - A5 Size	per month	\$ 39.00	Y	Council
Commercial / Corporate Advertising - A4 Size	per week	\$ 20.00	Y	Council
Commercial / Corporate Advertising - A4 Size	per month	\$ 78.00	Y	Council
Digital Display Kiosk Advertising	per month	\$ 165.00	Y	Council
Venue Hire				
Bonds (not applicable to Ningaloo Centre)				
Bond - Without Alcohol		\$ 200.00		Council
Bond - With Alcohol		\$ 500.00		Council
Equipment Bond		\$ 100.00		Council
Key Bond		\$ 50.00		Council
24 Maidstone Crescent				
Meeting Room Hire	per hour	\$ 10.00	Y	Council
Meeting Room Hire	per day	\$ 50.00	Y	Council
Cleaning fee (per hour or part thereof):	per hour	\$ 66.00	Y	Council
Shire Hall				
Hall Hire	per day	\$ 100.00	Y	Council
Hall Hire	per hour	\$ 15.50	Y	Council
Hall Foyer Only	per hour	\$ 15.50	Y	Council
Trestles	each	\$ 4.25	Y	Council
Chairs	each	\$ 3.00	Y	Council
Kitchen	per hour	\$ 15.50	Y	Council
Cleaning Fee (minimum fee)	per hour	\$ 66.00	Y	Council
Recreation Centre				
Recreation Centre	per day	\$ 100.00	Y	Council
Recreation Centre	per hour	\$ 15.50	Y	Council
Kitchen (Booking Fee)		\$ 15.50	Y	Council
Trestles	each	\$ 4.25	Y	Council
Chairs	each	\$ 3.00	Y	Council
Cleaning Fee (Hourly Rate)	per hour	\$ 66.00	Y	Council
Oval Hire				
Oval Hire: Talanjee Oval	per day	\$ 150.00	Y	Council
Oval Hire: Talanjee Oval	per hour	\$ 20.00	Y	Council
Oval Hire: Koobooroo Oval	per day	\$ 110.00	Y	Council
Oval Hire: Koobooroo Oval	per hour	\$ 11.00	Y	Council
Oval Lights (2 Towers x 4 hours)		\$ 27.50	Y	Council
Oval Lights (4 Towers x 4 hours)		\$ 55.00	Y	Council
Cleaning Fee (Hourly Rate)	per hour	\$ 66.00	Y	Council
Exmouth District High School Hard Courts				
Courts Hire	per day	\$ 43.00	Y	Council
Courts Hire	per hour	\$ 15.50	Y	Council
Court Lights	per hour	\$ 25.75	Y	Council
Cleaning Fee (Hourly Rate)	per hour	\$ 66.00	Y	Council
Shire Overflow Caravan Park & Camping Facility				
Unpowered Site:				
Adults (up to 2)	per night	\$ 40.00	Y	Council
Additional Person (Children under 4 years Free)	per night	\$ 11.00	Y	Council
Powered Site:				
Adults (up to 2)	per night	\$ 50.00	Y	Council
Additional Person (Children under 4 years Free)	per night	\$ 15.00	Y	Council
Water from public dispensers				
Purchase of water from public dispensers	per litre	\$ 0.05	Y	Council
Ningaloo Centre				
Bonds				
Commercial	per event	\$ 500.00		Council
Community not-for-profit	per event	\$ 500.00		Council
Additional bond with alcohol	per event	\$ 500.00		Council

2020/21 Schedule of Fees and Charges

Effective - DRAFT

2020/21



	Notes	\$ Fee Charge	GST	Statutory/Council
Mandu Mandu Function Centre *All hire rates include chairs and tables and standard audio visual, staging and basic lighting. Kitchen facilities included in hire fees				
Mandu Mandu Function Centre (min 3 hour hire)	per hour	\$ 210.00	Y	Council
Mandu Mandu Function Centre	per day	\$ 990.00	Y	Council
Mandu Mandu Function Centre whole - 15% discount to day rate for hires greater than 3 days		15% discount	Y	Council
Mandu Mandu Function Centre local community group/not for profit/EDHS hire discount 50%, conditions apply		50% discount	Y	Council
Mandu Mandu Function centre (part of) *All hire rates include chairs and tables and standard audio visual. Kitchen facilities included in hire fees				
Mandu West (95sqm) (min 2 hour hire)	per hour	\$ 160.00	Y	Council
Mandu West (95sqm) Day Rate	per day	\$ 670.00	Y	Council
Mandu East (205sqm) (min 2 hour hire)	per hour	\$ 185.00	Y	Council
Mandu East (205sqm) Day Rate	per day	\$ 820.00	Y	Council
Mandu Mandu Function Centre West or East - 15% discount to day rate for hires greater than 3 consecutive days		15% discount	Y	Council
Mandu Mandu Function Centre West or East - local community group/not for profit/EDHS hire discount 50%, conditions apply		50% discount	Y	Council
Meeting rooms *All hire rates include chairs and tables				
Bundegi Boardroom (40sqm) (min 2 hour hire) *includes standard audio visual	per hour	\$ 95.00	Y	Council
Bundegi Boardroom (40sqm) Day Rate *includes standard audio visual	per day	\$ 670.00	Y	Council
Bundegi Boardroom (40sqm) - 15% discount to day rate for hires greater then 3 consecutive days		15% discount		Council
Jurabi and Tulki Meeting Rooms (13sqm)	per hour	\$ 75.00	Y	Council
Jurabi and Tulki Meeting Room (13sqm) Day Rate	per day	\$ 370.00	Y	Council
Jurabi and Tulki Meeting Rooms (13sqm) - 15% discount to day rate for hires greater than 3 consecutive days		15% discount		Council
Bundegi, Tulki and Jurabi Rooms - local community group/not for profit/EDHS hire discount 50%, conditions apply.		50% discount		Council
Tantabiddi Art Gallery *All hire rates include chairs and tables and standard audio visual.				
Tantabiddi Gallery (245sqm) per hour (min 2 hour hire)		\$ 160.00	Y	Council
Tantabiddi Gallery (245sqm) Day Rate		\$ 670.00	Y	Council
Tantabiddi Gallery (245sqm) - 15% discount to day rate for hires greater then 3 consecutive days	10% discount	15% discount		Council
Tantabiddi Gallery (245sqm) - local community group/not for profit/EDHS hire discount 50%, conditions apply.	50% discount	50% discount		Council
Other Venue Hire				
Osprey Gardens (min 2 hours)	per hour	\$ 70.00	Y	Council
Foyer, Murat Room (outside normal gallery opening hours) (min 2 hours)	per hour	\$ 150.00	Y	Council
Exmouth Galleries - Terrestrial or On-Route (outside normal gallery opening hours) (min 2 hours)	per hour	\$ 200.00	Y	Council
Ningaloo Aquarium Marine Gallery (outside normal gallery opening hours) (min 2 hours)	per hour	\$ 300.00	Y	Council
Venue staff				
Venue cleaning fees	per hour	\$ 66.00	Y	Council
Venue setup/pack away (2 staff) minimum charge 1 hour	per hour	\$ 132.00	Y	Council
Venue event staff hire (during office hours)	per hour	\$ 66.00	Y	Council
Venue event staff hire (out of office hours)	per hour	\$ 125.00	Y	Council
Venue event staff - On call fee (after hours)		\$ 50.00	Y	Council
Venue event staff - After hours call out	per hour	\$ 125.00	Y	Council
Other				
Video conferencing (plus call costs)		\$ 70.00	Y	Council
IT Support	per hour	\$ 77.00	Y	Council
Tea and coffee self service	per person	\$ 5.50	Y	Council
Venue Cancellation - less than 60 days notice 50% refund		50% refund		Council
Venue Cancellation - less than 14 days notice no refund		No refund		Council
Wi-Fi Charges				
Individual User	30 minutes	\$ 4.00	Y	Council
Individual User	per hour	\$ 5.00	Y	Council
20-50 Users				
Set up fee	per event	\$ 150.00	Y	Council
Access fee	per user, per day	\$ 2.50	Y	Council
50-99 Users				
Set up fee	per event	\$ 250.00	Y	Council
Access fee	per user, per day	\$ 2.50	Y	Council
100+ Users				
Set up fee	per event	\$ 250.00	Y	Council
Access fee	per user, per event	\$ 2.50	Y	Council
Cabled Internet				
Per day	per day	\$ 220.00	Y	Council
for each additional day	per day	\$ 130.00	Y	Council

2020/21 Schedule of Fees and Charges

Effective - DRAFT

2020/21



	Notes	2020/21 \$ Fee Charge	GST	Statutory/Council
Ningaloo Aquarium & Discovery Centre				
Adults & Working Youths	per entry	\$ 19.00	Y	Council
Children and Concession Card Holders (<i>Seniors, Health Care and Student Card Holders</i>)	per entry	\$ 14.00	Y	Council
Children under 5		FREE		
Family (2 Adults & 3 Children)		\$ 60.00	Y	Council
Travel Industry Wholesale Rate	10%-50% discount reflecting volumes			Council
Friends of Ningaloo Centre - local resident (<i>resides within postcode 6707</i>)		FREE		
Group Rate (20-49)	per entry	\$ 17.25	Y	Council
Group Rate (50-99)	per entry	\$ 15.25	Y	Council
Group Rate (100-249)	per entry	\$ 13.50	Y	Council
Group Rate (250-499)	per entry	\$ 11.50	Y	Council
Group Rate (500+)	per entry	\$ 9.50	Y	Council
60 Minute Guided Tour (excluding entry costs)	per entry	\$ 14.00	Y	Council
45 Minute Back of house Aquarium Tour (excluding entry costs)	per entry	\$ 19.00	Y	Council
60 Minute Gold Tour (excluding entry costs)	per entry	\$ 65.00	Y	Council
7 Day Pass - Family (2 Adults & 3 Children)	per 7 days	\$ 99.00	Y	Council
7 Day Pass - Adult	per 7 days	\$ 28.50	Y	Council
7 Day Pass - Child	per 7 days	\$ 21.00	Y	Council
7 Day Pass - Concession	per 7 days	\$ 22.50	Y	Council
Ningaloo Visitor Centre				
Hire Equipment - Prices as marked on hire items	per item	various	Y	Council
Booking commission rates as % of total booking value		up to 15%		
Cancellation fees as per operator terms and conditions		various		
Retail Merchandise - Prices as marked on retail items in gift shop	per item	various	Y	Council
Advertising				
TV Display - Low season	per month	\$ 55.00	Y	Council
TV Display - High season	per month	\$ 160.00	Y	Council
TV Display - Low season	6 months	\$ 297.00	Y	Council
TV Display - High season	6 months	\$ 864.00	Y	Council
TV Display - 12 months	per year	\$ 1,075.00	Y	Council
Digital Display - Low season	per month	\$ 35.00	Y	Council
Digital Display - High season	per month	\$ 95.00	Y	Council
Digital Display - Low season	6 months	\$ 189.00	Y	Council
Digital Display - High season	6 months	\$ 513.00	Y	Council
Digital Display - 12 months	per year	\$ 650.00	Y	Council
DL Brochure	per year	\$ 120.00	Y	Council
A4 Brochure	per year	\$ 165.00	Y	Council
*Low season is October-March High season is April-September				

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	Notes	\$ Fee Charge	GST	Statutory/Council
Library				
Library Services				
Damaged/Lost Items		AT COST		Council
Computer Use	10 minutes	\$ 1.50	Y	Council
Computer Use	30 minutes	\$ 4.00	Y	Council
Computer Use	1 hour	\$ 5.00	Y	Council
Computer Use - printing	black, per page	\$ 0.50	Y	Council
Computer Use - printing	colour, per page	\$ 2.00	Y	Council
Assisted Scanning 1 to 5 sheets		\$ 2.00	Y	Council
Assisted Scanning > 5 sheets		\$ 6.00	Y	Council
Black Photocopying	A4 single sided	\$ 0.50	Y	Council
Black Photocopying providing own paper (over 20 sheets)	A4 single sided	\$ 0.40	Y	Council
Black Photocopying	A4 double sided	\$ 0.60	Y	Council
Black Photocopying	A3 double sided	\$ 0.60	Y	Council
Black Photocopying	A3 double sided	\$ 1.00	Y	Council
Colour Photocopying	A4 single sided	\$ 1.50	Y	Council
Colour Photocopying	A4 double sided	\$ 3.00	Y	Council
Colour Photocopying	A3 single sided	\$ 2.50	Y	Council
Colour Photocopying	A3 double sided	\$ 4.50	Y	Council
Laminating	A4 sheet	\$ 3.00	Y	Council
Laminating	A3 sheet	\$ 4.00	Y	Council
Outgoing Fax	up to 3 pages	\$ 3.50	Y	Council
Outgoing Fax	per page for extra pages	\$ 1.00	Y	Council
Outgoing International Fax	up to 3 pages	\$ 5.00	Y	Council
Outgoing International Fax	per page for extra pages	\$ 1.50	Y	Council
Incoming Fax	per page	\$ 1.00	Y	Council
Ring Binding (up to 1cm, including clear front, back cover and binder)		\$ 4.75	Y	Council
Ring Binding	per extra cm	\$ 2.50	Y	Council
Bond for Library Materials	2 Items	\$ 50.00		Council
Bond for Library Materials	up to 5 Items	\$ 80.00		Council
<i>Total item value is not to exceed bond paid</i>				
Administration Fee		\$ 83.75	Y	Council
Library Bags		\$ 1.50	Y	Council
Book Sales	as per book condition	various	Y	Council
Administration fee for overdue items at invoice stage	per invoice	\$ 10.00	Y	Council
Swimming Pool				
General Entry				
Scuba Diving Classes		\$ 20.50	Y	Council
Adults & Working Youths		\$ 5.50	Y	Council
Concession - Child/Seniors (Children under 2 years Free)		\$ 4.00	Y	Council
School Children (During School Event)		\$ 3.00	Y	Council
Spectators (Non-Pool Users)		\$ 2.00	Y	Council
Spectator accompanying a child		FREE		
Parent and Child (Swimming lessons only)		\$ 4.00	Y	Council
Family - 2 adults and 3 children under 16 years		\$ 17.00	Y	Council
<i>Any person with a letter from their doctor confirming they require use of the swimming pool for therapy or rehabilitation shall be permitted multiple entries in one day for the price of a single entry.</i>				
10 Entry Pool Pass				
Adults & Working Youths		\$ 49.00	Y	Council
Concession - Child/Seniors		\$ 35.00	Y	Council
Season Tickets				
Annual Season Fee :				
Family: (Under 2 years Free)		\$ 380.00	Y	Council
Additional Child when purchasing Family Pass		\$ 20.00	Y	Council
Adults & Working Youths		\$ 240.00	Y	Council
Concession - Child/Seniors (Children under 2 years Free)		\$ 150.00	Y	Council
Replacement Season Pass		\$ 5.00	Y	Council
<i>Season tickets purchased after 15 January will be charges at: Family \$252.20, Extra child \$13.30, Adult \$159.30, Concession \$99.50</i>				
<i>Season passes are non-refundable. All season passes expire at the end of pool season, no season passes purchased in the last 6 weeks of the pool season.</i>				
Entry Fees for 'Dive-In Movies'				
Adults and working youths		\$ 12.00	Y	Council
Concession: Child/Seniors (4 y/o and under free)		\$ 8.00	Y	Council
Family Pass		\$ 40.00	Y	Council

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	Notes	2020/21 \$ Fee Charge	GST	Statutory/Council
Hire Rates				
Private Pool Hire (Minimum 1 Hours) outside pool hours	per hour	\$ 220.00	Y	Council
Not For Profit Clubs (Minimum 1 Hours) outside pool hours	per hour	\$ 95.00	Y	Council
Exmouth Amateur Swimming Race Night Max 2 HRS		\$ 95.00	Y	Council
14 metre Aqua-run Hire (during private pool hire) includes cost of 1 lifeguard	per hour	\$ 75.00	Y	Council
Aqua-Run Fun Day	per person	\$ 3.00	Y	Council
Lifeguards per hour: (Minimum 2 Hours)	per hour	\$ 70.00	Y	Council
School Carnivals hourly rate outside normal opening hours (<i>plus Pool entry fee as above</i>)	per hour	\$ 75.00	Y	Council
Mat Hire	per hour	\$ 1.00	Y	Council
Commercial Lane Hire (during opening hours, max 3 lanes with 8 people/lane, subject to availability)	per lane, per hour	\$ 11.00	Y	Council
NFP Lane Hire (during opening hours, max 3 lanes with 8 people/lane, and subject to availability)	per lane, per hour	\$ 5.50	Y	Council
Swimming Club lane hire (during opening hours max 3 lanes, min 8 per lane before allocating 2nd and 3rd lanes)		No Charge		
Meeting Room Hire	per hour	\$ 10.00	Y	Council
<i>Large Private Functions to be arranged with Pool Manager as additional costs may apply</i>				
Local Govt Property Local Laws - Group Instruction Paltridge Memorial Swimming Pool				
Application for Access to Paltridge Memorial Swimming Pool (Businesses/Groups)		\$ 250.00		Council
Application for Access to Paltridge Memorial Swimming Pool (Individual, non scuba, commercial)		\$ 50.00		Council
Ranger Services				
Stock Control Fee (Cattle, Horses, Goats etc)				
Horses, mules, asses, camels, bulls or boars (per head):		\$ 52.00		Council
Horses, mules, asses, camels, bulls or boars (per head, + 2 yrs) first 24 hrs or part		\$ 3.50		Council
Horses, mules, asses, camels, bulls or boars (per head, + 2 yrs) subsequently each 24 hr or part		\$ 2.00		Council
Horses, mules, asses, camels, bulls or boars (per head, - 2 yrs) first 24 hrs or part		\$ 2.50		Council
Horses, mules, asses, camels, bulls or boars (per head, - 2 yrs) subsequently each 24 hr or part		\$ 1.50		Council
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head): first 24 hrs or part		\$ 2.00		Council
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head): subsequently each 24 hr or part		\$ 1.50		Council
Wethers, ewes, lambs or goats (per head) - first 24 hrs or part		\$ 1.50		Council
Wethers, ewes, lambs or goats (per head) - subsequently each 24 hr or part		\$ 1.50		Council
no charge is payable of a suckling animal under age of 6 months with its mother		FREE		Council
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head):		\$ 40.00		Council
Wethers, ewes, lambs or goats (per head):		\$ 27.00		Council
Impounding Fee				
All stock	per head, per day	\$ 8.50		Council
Sustenance Fee				
All stock (per head, per day)		\$ 38.00	Y	Council
Horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves (per head) - first 24 hrs or part		\$ 2.00	Y	Council
Pigs of any description (per head) - first 24hrs or part		\$ 2.00	Y	Council
Rams, wethers, ewes, lambs or goats (per head) - first 24 hrs or part		\$ 1.50	Y	Council
no charge is payable of a suckling animal under age of 6 months with its mother		FREE		Council
Ranger Services - Dog Control				
Impounding Fees				
Impounding Fee		\$ 96.50		Council
After Hours Release Fee		\$ 78.50	Y	Council
Daily Sustenance Fee		\$ 27.00	Y	Council
Third Dog Application Fee				
Third Dog Application Fee		\$ 102.00		Council

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Notes	2020/21 \$ Fee Charge	GST	Statutory/Council
Dog Registrations			
Annual Registration			
Sterilised Dog or Bitch	\$ 20.00		Statutory
Unsterilised Dog or Bitch	\$ 50.00		Statutory
Three Year Registration			
Sterilised Dog or Bitch	\$ 42.50		Statutory
Unsterilised Dog or Bitch	\$ 120.00		Statutory
Lifetime Registration			
Sterilised Dog or Bitch	\$ 100.00		Statutory
Unsterilised Dog or Bitch	\$ 250.00		Statutory
Dog Registration - Concessions			
Guide Dogs	NIL		Statutory
Dogs used for Droving or Tending Stock	25% of Fee		Statutory
Dogs Owned by Pensioners	50% of Fee		Statutory
Registration after 31st May	50% of Fee		Statutory
Surrender of Dog			
Sterilised Dog Surrender	\$ 157.85	Y	Council
Unsterilised Dog Surrender	\$ 326.65	Y	Council
Dog Infringements			
Refer to Shire of Exmouth Dogs Local Law and Dog Act 1976			Statutory
Ranger Services			
Ranger Services per hour	\$ 76.50	Y	Council
Ranger Services - Cat Control			
Impounding Fees			
Impounding Fee	\$ 92.85		Council
Daily Sustenance Fee per day	\$ 27.30	Y	Council
Cat Registrations			
Annual Registration	\$ 20.00		Statutory
Three Year Registration	\$ 42.50		Statutory
Lifetime Registration	\$ 100.00		Statutory
Cat Registration - Concessions			
Annual Registration	\$ 10.00		Statutory
Three Year Registration	\$ 21.25		Statutory
Lifetime Registration	\$ 50.00		Statutory
Registration after 31st May	50% of Fee		Statutory
Cat Breeder			
Application (per annum)	\$ 100.00		Statutory
Cat Infringements			
Refer to: Cat Act 2011			Statutory
Cat Trap Hire			
Trap Hire per week	\$ 13.75	Y	Council
Bond Required	\$ 180.00		Council
Ranger Services			
Ranger Services	\$ 76.50		
Law, Order, Public Safety			
Impounded Items			
Vehicles			
Abandoned Vehicles Towing Fee	At Cost		Council
Initial Impounding Fee	\$ 96.40		Council
plus: Daily Impounded Fee	\$ 15.80		Council
All other items			
Initial Impounding Fee	\$ 48.50		Council
plus: Daily Impounded Fee	\$ 15.80		Council
Use of Council Facilities for Emergency Exercises (Emergency Services Organisations)			
Use of Council Facilities for holding of Emergency Exercises (At discretion of CEO) per day	\$ 44.90	Y	Council
Parking Infringements - Refer to Shire of Exmouth Local Law Relating to Parking			
Sanitation			
Bin Services - Rateable Properties			
120Lt Domestic Bin Charge per bin, per annum	\$ 253.75		Council
240Lt Domestic Bin Charge per bin, per annum	\$ 362.00		Council
240Lt Commercial Bin Charge per bin, per annum	\$ 362.00		Council

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Notes	2020/21 \$ Fee Charge	GST	Statutory/Council
Refuse Bins			
Purchase 120Lt Bin	\$ 145.00	Y	Council
Purchase 240Lt Bin	\$ 149.35	Y	Council
Replacement Parts:			
Wheels (ea)	\$ 12.00	Y	Council
Lids (ea)	\$ 19.30	Y	Council
Lid Pins (ea)	\$ 2.00	Y	Council
Axels (ea)	\$ 10.40	Y	Council
Refuse Contracts			
240L Bin lift Fee (travel charges apply) per lift:	\$ 7.00	Y	Council
Travel Charge (per km or by agreement)	\$ 10.75	Y	Council
<i>Note: Kilometre rate is based on full cost recovery</i>			
General Waste to be landfilled (General Tipping Face): (per m3)			
<i>Note: Determination of any of the above fees is based on the origin and source of the waste material eg: yard clean up by resident = Residential/Domestic rates, yard clean up by contractor = Contractor rates</i>			
Residential/Domestic, Non-Commercial:			
General Waste up to max 1m3			
General Waste = Waste NOT containing materials that could be separated for recycling/reuse or burning prior to landfill, if such materials included = Mixed Waste and charged as such.	FREE		
General Waste over 1m3	\$ 20.00	Y	Council
Mixed Waste i.e. General Waste that contains materials that could be separated for recycling/reuse or burning prior to landfill. (Min charge = 1 m3)	\$ 48.00	Y	Council
Non-Domestic, Contractors and Commercial:			
General Waste (Min charge = 1m3)	\$ 43.00	Y	Council
Mixed Waste i.e. General Waste that contains materials that could be separated for recycling/reuse or burning prior to landfill. (Min charge = 1 m3)	\$ 75.00	Y	Council
Non Rateable Properties			
General Waste (Min charge = 1m3)	\$ 75.00	Y	Council
Mixed Waste i.e. General Waste that contains materials that could be separated for recycling/reuse or burning prior to landfill. (Min charge = 1 m3)	\$ 100.00	Y	Council
Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin			
Uncovered/Unsecured Trailer Load			
Uncovered/Unsecured Trailer Load	\$ 27.75	Y	Council
Clean Fill			
Sand/soil free of any rubble, waste or construction/demolition material	FREE		
Construction/Demolition Waste: (per m3)			
<i>Clean inert waste: sand, bricks & concrete as rubble (not large slabs or concrete blocks)</i>			
Residential/domestic, non-commercial:	FREE		
Residential/domestic, non-commercial: Large concrete slabs and/or blocks	\$ 28.00	Y	Council
Non-Domestic: Contractors and Commercial: Fee doubled for Large concrete slabs and/or blocks	\$ 28.00	Y	Council
Non Rateable Properties: Fee doubled for Large concrete slabs and/or blocks	\$ 28.00	Y	Council
Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin			
Note: Large concrete = slabs > 1.0m2 or blocks > 0.5m x 0.5m x 0.5m. Increased fee due to additional processing requirements.			
Green Waste/Cardboard			
Residential/Domestic, Non-Commercial:	FREE	Y	
Non-Domestic: Contractors and Commercial: (Min Charge 1m3)	\$ 13.50	Y	Council
Non Rateable Properties (Min Charge 1m3)	\$ 45.00	Y	Council
<i>Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin. Cardboard must be free of</i>			
Putrescible Waste (Food Pit): (per m3)			
Non-domestic, Contractors and Commercial	Not Compacted \$ 42.00	Y	Council
Non-domestic, Contractors and Commercial	Compacted \$ 90.00	Y	Council
Non Rateable Properties	Not Compacted \$ 61.50	Y	Council
Non Rateable Properties	Compacted \$ 135.00	Y	Council
<i>Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin. However, in relation to</i>			
Waste Oil: (per Litre) Maximum 20 Litres			
Residential/Domestic and Non-Commercial	per litre \$ 1.25	Y	Council
Non-domestic, Contractors and Commercial	per litre \$ 2.75	Y	Council
Non Rateable Properties	per litre \$ 3.75	Y	Council

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	Notes	2020/21 \$ Fee Charge	GST	Statutory/Council
Liquid Waste: (per Kilolitre) - Minimum Fee \$21.65 (incl GST)				
Liquid Waste (residential, industrial & commercial)	per kilolitre	\$ 86.60	Y	Council
Non Rateable Properties	per kilolitre	\$ 86.60	Y	Council
Scrap Metal General \$ per m3 - including Car Bodies, Trailers, Heavy Gauge Steel ('Stack Size') etc.				
Residential/Domestic and Non-Commercial <1m2		FREE		Council
Residential/Domestic and Non-Commercial >1m2		\$ 22.00	Y	Council
Non-domestic, Contractors and Commercial		\$ 38.00	Y	Council
Non Rateable Properties		\$ 45.00	Y	Council
General - \$ per m3				
Caravans		\$ 63.00	Y	Council
Trucks and Buses etc		\$ 150.00	Y	Council
Note: 'Stack Size' = Not more than 1.2m Length x 0.5m Wide x 6mm Thick				
<i>Note: For environmental and WHS compliance, before arriving to the landfill site, any motor vehicles entering the site for disposal must have the battery removed, be emptied of fuel/gas and oils. Failure to do so will result in the m3 charge for Mixed Waste being applied.</i>				
Scrap Metal Heavy Gauge Steel \$ per m3 - Greater than 'Stack Size': Min Charge 1m3				
Residential/Domestic and Commercial		\$ 52.00	Y	Council
Non Rateable Properties		\$ 80.00	Y	Council
Steel Drums not cleaned and/or lids not removed (e.g. 44Gal)				
Rateable Properties - Domestic, Contractors and Commercial		\$ 54.00	Y	Council
Non Rateable Properties		\$ 75.00	Y	Council
Tyres: (per Tyre)				
Passenger Vehicles, Motorbikes (ea)		\$ 16.80	Y	Council
Four Wheel Drive & Light Truck (ea)		\$ 25.00	Y	Council
Truck		\$ 57.00	Y	Council
Tractor/Large Plant		\$ 80.00	Y	Council
Haul Pack and/or similar		\$ 1,125.00	Y	Council
Note: Non Rateable Properties attract a fee loading of 50% additional to the above fees				
Special Burials/Document Disposal				
<i>Asbestos waste, medical waste, animal remains, Documents etc</i>				
Volume of Waste up to 0.5m3				
Flat Fee: Inclusive of Tipping, Plant and Labour Fees		\$ 125.00	Y	Council
Note: Non Rateable Properties attract a fee loading of 50% additional to the above fees				
Volume of Waste greater than 0.5m3				
Tipping Fee (Rate per m3)		\$ 100.00	Y	Council
Plant and Labour Fee (per hour) (minimum 1hr and no part there of)		\$ 300.00	Y	Council
Note: Non Rateable Properties attract a fee loading of 50% additional to the above fees				
Batteries:				
Residential/Domestic, Non-Commercial, Non-domestic, Contractors and Commercial				
Car & Motorcycle (ea)		\$ 11.50	Y	Council
Truck & Commercial Marine (ea)		\$ 15.50	Y	Council
Non Rateable Properties				
Car & Motorcycle (ea)		\$ 15.50	Y	Council
Truck & Commercial Marine (ea)		\$ 20.00	Y	Council
Refrigerators, Freezers & Air Conditioners (where gas to be reclaimed)				
Rateable Premises - domestic, Contractors and Commercial		\$ 52.75	Y	
Non Rateable Properties		\$ 65.00	Y	Council
Note: Items that have had refrigerant gas reclaimed may be disposed as scrap metal subject to presentation of documentary evidence e.g. gas				
Note: Determination of any of the above Tip Fees is based on the origin and source of the waste material eg: yard clean up by resident=				
Sanitation Account Card				
Initial Card		FREE		Council
Replacement or second or multiple card/s (per card)		\$ 11.75	Y	Council
Cemetery				
Cemetery Charges (in accordance with Cemeteries Act 1986 Section 53)				
Grant of Right of Burial				
Applies to Gravesites and Niche Wall Memorials				
Grant of Right of Burial		\$ 160.50		Council
Renewal of Right of Burial		\$ 160.50		Council
Gravesite Burial Charges				
Interment of Adult		\$ 830.00	Y	Council
Interment of Child (under 18)		\$ 511.00	Y	Council
Interment of Ashes in Family Grave		\$ 268.00	Y	Council

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Notes	\$ Fee Charge	GST	Statutory/Council
Memorial Charges			
Spread of Ashes in Cemetery	\$ 95.00	Y	Council
Purchase / Pre-Purchase of Niche Memorial	\$ 375.75	Y	Council
Niche Pre-Purchase Refund Fee	\$ 39.00	Y	Council
Installation of Plaque	\$ 89.00	Y	Council
Family Graves (under existing Grant of Right of Burial)			
Reopening of Family Grave for Interment of Adult	\$ 830.00	Y	Council
Reopening of Family Grave for Interment of Child	\$ 511.00	Y	Council
Reopening of Family Grave for Interment of Ashes	\$ 268.30	Y	Council
Monument Removal by the Shire (prior to Reopening)	\$ 166.75	Y	Council
Licences/Late Fees & Additional Fees			
Funeral Directors Licence - Annual	\$ 306.00		Council
Funeral Directors Licence - Single Funeral Permit	\$ 51.00		Council
Weekend / Public Holiday Memorials / Burials - Additional Charge	\$ 192.80	Y	Council
Health Administration and Inspections			
Other Health Fees and Charges			
Lodging House per annum - minimum \$337.00 per establishment	per room	\$ 13.25	Council
Lodging House per annum when on same property as a Licensed Caravan Park - minimum \$204.00 per establishment	per room	\$ 13.25	Council
Licence for the Collection, Removal or Disposal of Sewage per annum		\$ 173.75	Council
Skin Penetration Premises: Application/Notification Fee		\$ 115.00	Council
Inspection Fee per hour: Minimum fee \$40.00 Eg Food Business, Skin Penetration establishments	per hour	\$ 73.45	Y Council
Liquor Licence Application (Section 39 Health Certificate)		\$ 113.00	Council
Application for Public Building Approval: Low Risk		\$ 144.00	Council
Application for Public Building Approval: Low Risk - Not for Profit Organisations		\$ 72.00	Council
Application for Public Building Approval: Medium Risk		\$ 432.00	Council
Application for Public Building Approval: Medium Risk - Not for Profit Organisations		\$ 216.00	Council
Application for Public Building Approval: High Risk		\$ 576.00	Council
Application for Public Building Approval: High Risk - Not for Profit Organisations		\$ 288.00	Council
Application for Temporary Public Building: Low Risk		\$ 56.25	Council
Application for Temporary Public Building: Low Risk - Not for Profit Organisations		\$ 28.25	Council
Application for Temporary Public Building: Medium Risk		\$ 144.00	Council
Application for Temporary Public Building: Medium Risk - Not for Profit Organisations		\$ 72.00	Council
Application for Temporary Public Building: High Risk		\$ 288.00	Council
Application for Temporary Public Building: High Risk - Not for Profit Organisations		\$ 144.00	Council
Application to vary a current Public Building Approval		\$ 144.00	Council
Application to vary a current Public Building Approval - Not for Profit Organisations		\$ 72.00	Council
Application for Temporary Accommodation - Caravan/Camping up to 3mths:		\$ -	Y Council
Application for Temporary Accommodation - Caravans whilst building House		\$ 217.50	Y Council
Property Sales Environmental Health Enquiries (Approvals/Orders):		\$ 63.00	Council
Application for Registration/ Notification of a Food Business			
New Food Business Premises (Building or Fit Out)		\$ 288.00	Council
Existing Food Business Premises (Already fitted out as FP)		\$ 144.00	Council
Temporary Food Business Fee (Once Off Food Stalls - Max 2 days)		\$ 35.00	Council
Seasonal Food Business Fee (> two days, < 6mths)		\$ 112.00	Council
Transfer/Change of Registration Details		\$ 72.00	Council
<i>When the above fees apply to sporting clubs, community groups and the like not-for-profit organisations, the stated fee is reduced by 50% (Subject to Reg. 10 of the Food Regulations 2009, charitable and community groups may be exempt from a Notification Fee)</i>			
Food Business Annual Inspection Fees According to Risk Rating Pro Rata @ 30 September			
Low Risk Food Business (includes 1 inspection per year)		\$ 72.00	Council
Medium Risk Food Business (includes 3 inspections per year)		\$ 216.00	Council
High Risk Food Business (includes 4 inspections per year)		\$ 432.00	Council
<i>The above inspection fees are applied at a 50% concession to sporting clubs, community groups and the like not-for-profit groups that operate a food business from permanent establishments and to Food Businesses registered as Seasonal Operators. Inspections per year greater than listed above will incur additional inspection fee as detailed under 'Other Health Fees and Charges'.</i>			
Seasonal/Temporary Food Business Inspection Fees			
One day event/stall		Nil	Council
Food Stall > 2 days pa : Charged per inspection as detailed under 'Other Health Fees & Charges' above			
<i>The above inspection fees also apply to sporting clubs, community groups and the like not-for-profit groups.</i>			

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Offensive Trades Licence Statutory Fees			
Artificial manure depots:	\$ 211.00		Statutory
Manure Works:	\$ 211.00		Statutory
Laundries, dry-cleaning establishments:	\$ 147.00		Statutory
Poultry Farming:	\$ 298.00		Statutory
Fish Processing Establishments (in which whole fish are cleaned and prepared):	\$ 298.00		Statutory
Shellfish and crustacean processing establishments:	\$ 298.00		Statutory
Fish curing establishment:	\$ 211.00		Statutory
Any other offensive trade not specified:	\$ 298.00		Statutory
Water Sampling:			
Fees below are for reimbursement of sampling & freight costs only. Any analytical fees will be on-charged with an additional 20% admin fee			
Within Townsite:			
Statutory, Private/Public/Commercial (per sample):	\$ 25.75	Y	Council
Within 50 km's of Townsite			
Statutory, Private/Public/Commercial (initial sample):	\$ 81.75	Y	Council
Subsequent Samples (per sample):	\$ 25.75	Y	Council
Water Sampling/Monitoring of non-Rateable properties			Council
	apply 20% surcharge to the above		
Over 50km's but under 100km's from Townsite			
Statutory, Private/Public/Commercial (initial sample):	\$ 129.25	Y	Council
Subsequent Samples (per sample):	\$ 25.75	Y	Council
Water Sampling/Monitoring of non-Rateable properties			Council
	apply 20% surcharge to the above		
Over 100km's from Townsite but under 200km's			
Statutory, Private/Public/Commercial (initial sample):	\$ 273.25	Y	Council
Subsequent Samples (per sample):	\$ 25.75	Y	Council
Water Sampling/Monitoring of non-Rateable properties			Council
	apply 20% surcharge to the above		
<i>Note: Fees for Laboratory analysis and reporting will be full cost recovery of laboratory invoice + Administration Fee. The Administration Fee is equivalent to the Health Inspection Fee per hour as listed under 'Other Health Fees and Charges'</i>			
Aquatic Facilities			
Application for Approval of Aquatic Facility (Max 2 inspections)	\$ 238.00		Council
> 2 inspections, a re-inspection fee is applicable as per "Inspection Fee" as detailed above (Other Health Fees and Charges)			
Licensed Caravan Parks & Camping Grounds Statutory Fees			
Application for grant or renewal of licence: (minimum fee \$200)			
Long Stay Sites	\$ 6.00		Statutory
Short Stay Sites and Sites in Transit Parks	\$ 6.00		Statutory
Camp Site	\$ 3.00		Statutory
Overflow Site	\$ 1.50		Statutory
Temporary Licence: pro-rata of above -minimum \$100	\$ -		
Additional fee for renewal after expiry	\$ 20.00		Statutory
Transfer of Licence	\$ 100.00		Statutory
Application to review licence	\$ 175.75	Y	Council
Sewage, Effluent and Liquid Waste			
Local Government Application Fee	\$ 118.00		Statutory
Local Government Report Fee (Application to Health Dept)	\$ 118.00		Statutory
Fee for grant of Permit to Use an Apparatus	\$ 118.00		Statutory
Re-inspection Fee (if 2 > Inspections required)			
> 2 inspections, a re-inspection fee is as per "Inspection Fee" as detailed above (Other Health Fees and Charges)			

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Fee
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Building Control			
Applications for Building & Demolition Permit			
Certified application for a building permits (s.16(1)) For building work for a Class 1 or Class 10 building or incidental structure the fee 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00			Statutory
For building work for a Class 2 to Class 9 building or incidental structure the fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority but no less than \$105.00			Statutory
Uncertified application for a building permit (s.16(1)) The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00			Statutory
Application for a Demolition Permit (s.16(1)) For demolition work in respect of a Class 1 or 10 building or incidental structure the fee is \$105.00	\$	105.00	Statutory
For demolition work in respect of Class 2 to Class 9 (per storey)	\$	105.00	Statutory
Application to extend the time during which a building or demolition permit has effect. (s.32(3)(f)) the fee is \$105.00	\$	105.00	Statutory
Application for approval of battery powered smoke alarm (regulation 61) the fee is \$179.40	\$	179.40	Statutory
Application for occupancy permits and building approval certificates			
Application for occupancy permit for a completed building.(s.46)	\$	105.00	Statutory
Application for a temporary occupancy permit for incomplete building.(s.47)	\$	105.00	Statutory
Application for modification of an occupation permit for additional use of a building on temporary basis.(s.48)	\$	105.00	Statutory
Application for replacement occupancy permit for a permanent change of the building's use, classification.(s.49)	\$	105.00	Statutory
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan or re-subdivision (s.50(1) and (2). The fee is \$11.60 for each strata unit covered by the application, but not less than \$115.00			Statutory
Application for occupancy permit for a building in respect of which unauthorised work has been done(s.51(2)) The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$105.00			Statutory
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3)) 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00			Statutory
Application to replace an occupancy permit for an existing building.(s.52(1))	\$	105.00	Statutory
Application for a building approval certificate for an existing building where unauthorised work has not been done.(s.52(2))	\$	105.00	Statutory
Application to extend the time during which an occupancy permit or a building approval certificate has effect(s.65(3)(a))	\$	105.00	Statutory
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$	2,160.15	Statutory
BCITF			
BCITF (all construction over \$20,000)		0.2% of the estimated cost of proposed construction.	Statutory

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BUILDING SERVICES LEVY (BSL)				
BSL (value \$45,000 or less)				
Building permit		\$ 61.65		Statutory
Demolition permit		\$ 61.65		Statutory
Occupancy permit or building approval certificate for approved building work under s47, 49, 50 or 52 of the Building Act		\$ 61.65		Statutory
Occupancy permit or building approval certificate for unauthorised building work under s52 of the Building Act		\$ 123.30		Statutory
Occupancy permit under s46 of the Building Act	no levy is payable			Statutory
Modification of occupancy permit for additional use of building on temporary basis under s48 of Building Act	no levy is payable			Statutory
BSL (value over \$45,000)				
Building Permit	0.137% of work Value			Statutory
Demolition Permit	0.137% of work Value			Statutory
Occupancy permit or building approval certificate for approved building work under s47, 49, 50 or 52 of the Building Act		\$ 61.65		Statutory
Occupancy permit or building approval certificate for unauthorised building work under s52 of the Building Act	0.274% of the work value			Statutory
Occupancy permit under s46 of the Building Act	no levy is payable			Statutory
Modification of occupancy permit for additional use of building on temporary basis under s48 of Building Act	no levy is payable			Statutory
Swimming Pools				
Private Swimming Pool Inspections (Building Reg. 2012 reg53 [2]):	per inspection	\$ 58.45		Statutory
Statutory Fees:- Not set by the Council, may be amended by the State				
Non Statutory Fees				
Request to provide Certificate of Design Compliance – Class 2 to 9 Buildings within the Shire of Exmouth. - Minimum \$175.00	0.15% of estimated cost			Council
Request from another Local Govt to provide Certificate of Design Compliance - For that LG's work – Any Class. - Minimum \$220.00	0.2% of estimated cost			Council
Request to provide Certificate of Design Compliance for buildings outside the Shire of Exmouth – Class 1 & 10 buildings. - Minimum \$302.00	0.32% of estimated cost			Council
Request to provide Certificate of Design Compliance for buildings outside the Shire of Exmouth – Class 2 to 9 buildings. - Minimum \$302.00	0.32% of estimated cost			Council
Request to provide Certificate of Construction Compliance. - Minimum \$203.75	0.1% of estimated cost			Council
Request to provide Certificate of Building Compliance. - Minimum \$203.75	0.1% of estimated cost			Council
Change of details on a Builder Permit (eg new builder)		\$ 62.80	Y	Council
Amended Plan Processing Fee per hour: (Min fee paid on submission \$55)		\$ 62.80	Y	Council
Request for additional Building Service advice. Qualified Building Surveyor. (per hr) (Min fee paid on submission \$55)		\$ 118.75	Y	Council
Minimum Charge per inspection (hourly rate)				
Class 10 - Minor Structures, sheds and the like		\$ 68.85	Y	Council
Classes 1 to 9		\$ 96.15	Y	Council
BAL Assessment using Shire's BAL Contour Mapping		\$ 177.00	Y	Council
Miscellaneous				
Private Swimming Pool written report		\$ 129.00	Y	Council
Local Government approval for a park home	0.35% of the estimated cost of construction inclusive of GST			Council
Use of Shire's Structural Engineer Certified Specifications		\$ 148.65	Y	Council
Application for approval Fencing Local Laws: e.g. Overheight fence		\$ 96.15		Council
Property Sales Building Enquiries (Approvals/Orders)		\$ 82.90		Council
Inspection & Report to verify legality of buildings: (ie confirmation that all buildings and structures on site are approved)		\$ 218.00	Y	Council
Search Fee (per hour) for Release of Copies of Building Plans: (minimum fee \$22 incl GST)	per hour	\$ 85.40	Y	Council
Provision of Monthly Building Approval Statistics (annual charge - email only)		\$ 70.90	Y	Council
Photocopying of Building Plans to support current Building Permit Applications				
A4 Copy	per sheet	\$ 1.20	Y	Council
A3 Copy	per sheet	\$ 1.60	Y	Council

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Town Planning			
FIXED FEES			
1	Determination of a development application (other than for an extractive industry) where the development has not commenced or		
	a) not more than \$50,000	\$ 147.00	Statutory
	b) more than \$50,000 but not more than \$500,000	0.32% of estimated cost of development	Statutory
	c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	Statutory
	d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	Statutory
	e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million	Statutory
	f) more than \$21.5 million	\$ 34,196.00	Statutory
2	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee	Statutory
3	Determination of development application for an extractive industry where the development has not commenced or been carried out	\$ 739.00	Statutory
4	Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee	Statutory
5A	Determining an application to amend or cancel development approval	\$ 295.00	Statutory
5	Providing a subdivision clearance for -		
	a) not more than 5 lots	per lot \$ 73.00	Statutory
	b) more than 5 lots but not more than 195 lots (first five lots):	per lot \$ 73.00	Statutory
	b) more than 5 lots but not more than 195 lots (after five lots):	per lot \$ 35.00	Statutory
	c) more than 195 lots:	\$ 7,393.00	Statutory
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	Statutory
7	Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee	Statutory
8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$ 73.00	Statutory
9	Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee	Statutory
10	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00	Statutory
11	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee	Statutory
12	Providing a zoning certificate	\$ 73.00	Statutory
13	Replying to a property settlement questionnaire	\$ 73.00	Statutory
14	Providing written planning advice	\$ 73.00	Statutory
Developer Contribution Fee (per lot or strata lot upon clearance of development conditions)			
	(incorporating admin, headworks, drainage, community facilities, mtce and future asset replacement, this fee will not be imposed until statutory amendments are made to Town Planning Scheme No. 4	As gazetted in Town Planning Scheme Amendment.	

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	Notes	2020/21 \$ Fee Charge	GST	Statutory/Council
Adoption/Amendment of Local Planning Scheme, Structure Plan, Activity Centre Plan or Local Development Plan				
Hourly rates for fee for service as follows:				
Person in charge of town planning at local government	As per the maximum set out by the Planning and Development Regulations 2009			Statutory
Senior Planner or Manager				
Planning Officer, Environmental Health Officer or other Officer with qualification relevant to the request				
Secretary or Administrative Officer				
Estimated total fee payable to initiate Adoption/Amendment as follows:				
"Minor" Amendments		\$ 1,500.00		Statutory
"Major" Amendments		\$ 3,500.00		Statutory
* Where the final total fee is less than the estimated total fee the difference will be refunded, pursuant to the Planning and Development Regulations 2009				
Note: "Minor" Amendments will be generally considered as:				
(i) Amendment to and existing document				
(ii) Involving 5 lots or less				
(iii) Not introducing any new zone(s) into the Local Planning Scheme(s)				
(iv) Unlikely to raise significant community concern in respect to land use and/or amenity, traffic management, fire safety or environmental impact(s).				
(v) Basic Scheme Amendments as per the Planning and Development (Local Planning Scheme) regulations				
Additional costs and expenses payable by applicants (e.g. advertising)				
BAL Assessment using Shire's BAL Contour Mapping		\$ 177.00	Y	Council
All other costs and expenses	As set out by the Planning and Development Regulations 2009			
Holiday Accommodation				
Application for Renewal of Development Approval for Holiday Accommodation		\$ 150.00		Council
LIQUOR LICENCE				
Liquor Licence Applications (Section 40 Town Planning Certificate)		\$ 147.00		Council
INSPECTION FEES				
Inspection hourly rate (Minimum Charge):		\$ 105.75	Y	Council
Temporary Advertising				
Temporary Banner Display Advertising				
Permit Fee (per week)				
Non-profit		\$ 15.40		Council
Commercial/Community		\$ 46.20		Council
Activities on Local Government Property, Thoroughfares and Public Places				
Application Fee*		\$ 50.00		Council
*Community, charitable, government and other organisations or events which are not for profit are exempt from any permit fees (application fee applies)				
Itinerant Traders				
Permit Fee				
Federation Park	per sqm per day	\$ 5.00	Y	Council
Town Beach	per sqm per day	\$ 1.10		Council
Payne Street	per sqm per day	\$ 1.10		Council
Murat and Yardie Creek Road turnoff	per sqm per day	\$ 1.10		Council
Tantabiddi Boat Ramp precinct	per sqm per day	\$ 1.10		Council
Lighthouse precinct	per sqm per day	\$ 1.10		Council
Dunes carpark	per sqm per day	\$ 1.10		Council
Miscellaneous				
Permit Fee				
Weddings	per permit	\$ 120.20	Y	Council
Events / Functions	per permit	\$ 127.60	Y	Council
BOND Event / Functions	per permit	\$ 550.00		Council
Coastal (Town Beach; Tantabiddi to Mildura Wreck Rd; McLeods to Learmonth Jetty)	per sqm per day	\$ 1.10		Council
Parks (other than Federation park)	per sqm per day	\$ 1.10		Council
Federation park	per sqm per day	\$ 5.00		Council
Busker/Raffle Tickets	per sqm per day	\$ 2.11		Council
Outdoor Eating Permits AND Town Centre Public Space Permits				
Application Fee				
3 year permit		\$ 108.00	Y	Council
Expired Permit		\$ 150.00	Y	Council
Permit Fee (Annual Usage Fee)				
Outdoor eating permit AND Town Centre Public Space*	per sqm per year	\$ 51.50	Y	Council
*Pro rata for remainder of year (minimum 4 weeks)				

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Shire Depot, Traffic Management and Signs				
Traffic Management Signs				
Traffic Management Sign Hire	per sign, per day	\$ 15.80	Y	Council
Traffic Cones	per cone, per day	\$ 15.40	Y	Council
Signs				
Stack Sign - Purchase, installation and initial display fee until 30 September		\$ 272.40	Y	Council
Stack Sign - Display fee	per annum	\$ 118.75	Y	Council
Directional Sign - Purchase, installation and initial display fee until 30 September		\$ 272.40	Y	Council
Directional Sign - Display fee	per annum	\$ 118.75	Y	Council
Private Works				
Mobile Ablution Caravan				
Bond		\$ 210.00		Council
Rate per day delivered to location and returned to Shire Depot by Shire staff (cleaned and holding tanks pumped out by hirer).	per day	\$ 343.75	Y	Council
Plant Hire with Operators (per hour):				
Grader (12H)	per hour	\$ 160.50	Y	Council
Front-end Loader (WA250)	per hour	\$ 152.50	Y	Council
Tip Truck (12 tonne)	per hour	\$ 139.00	Y	Council
Tip Truck (10 tonne)	per hour	\$ 131.00	Y	Council
Steel Drum Roller (15 tonne)	per hour	\$ 139.00	Y	Council
Mini Digger	per hour	\$ 110.00	Y	Council
Tip Truck (Canter)	per hour	\$ 110.00	Y	Council
Bobcat	per hour	\$ 110.00	Y	Council
Road Sweeper	per hour	\$ 139.00	Y	Council
Tractor (Massey 393)	per hour	\$ 123.50	Y	Council
Tractor & Slasher	per hour	\$ 131.00	Y	Council
Excavator	per hour	\$ 237.00	Y	Council
Line Marker	per hour	\$ 86.00	Y	Council
Paddock Single Drum Vibrating Roller with Honda motor	per hour	\$ 86.00	Y	Council
Generator Hire - including delivery and pick-up	per day	\$ 150.00	Y	Council
General Labour Rate	per hour	\$ 57.95	Y	Council
Minimum call out charge		\$ 215.00	Y	Council
+ additional labour (per hour)	per hour	\$ 116.00	Y	Council
<i>Please Note: Private Works will only be undertaken subject to plant and operator availability</i>				
In addition to the above, the following rates will apply:				
For works exceeding \$2,000, a deposit of 50% of the total job is required to be paid.				
For any accounts that are 30 days outstanding will incur a 10% penalty calculated daily by simple interest.				
For work on a Saturday an additional 50% will be charged.				
For work on a Sunday an additional 75% will be charged.				
All works are charged to a minimum of 3 hours.				
Learmonth Airport				
Passenger Head Fee (Regular Passenger Transport)				
Passenger Head Fee	per head	\$ 24.00		
Security Levy				
Security Levy (minimum \$1,000 per departing flight)	per departing passenger	\$ 22.50	Y	Council
After Hours (1700 to 0700) RPT Security Screening Fee per hour (charge in addition to security Levy per departing passenger fee)		\$ 388.00	Y	Council
Airport Landing Fees				
Airport Landing Fees (RPT) per Tonne of Maximum Take-off Weight (MTOW)	per tonne	\$ 15.50	Y	Council
Airport Landing Fees per Tonne of Maximum Take-off Weight > 5,700kg	per tonne	\$ 24.00	Y	Council
Landing Fees - Light Aircraft - > 1,500kg but < 5,700kg	fixed rate	\$ 20.50	Y	Council
Landing Fees - Microlight Aircraft - < 1,500kg	fixed rate	\$ 7.50	Y	Council
Training flights - single landing weight based per tonne per hour	per tonne, per hour	\$ 24.00	Y	Council
Training flights - Light Aircraft - > 1,500kg but < 5,700kg - single landing per hour - Fixed Rate		\$ 20.50	Y	Council
Training flights - Microlight Aircraft - < 1,500kg - single landing per hour - Fixed Rate		\$ 7.50	Y	Council
After Hours Duty ARO Callout Fee (1700-0700), min 3 hour charge	per hour	\$ 75.50	Y	Council

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Aircraft Parking Fees			
Overnight Parking Fee - Aircraft < 1,500kg Fixed Rate	\$ 11.00	Y	Council
Overnight Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate	\$ 19.00	Y	Council
Overnight Parking Fee - Aircraft >= 5,700kg Fixed Rate	\$ 31.50	Y	Council
Weekly Parking Fee - Aircraft < 1,500kg Fixed Rate	\$ 37.50	Y	Council
Weekly Parking Fee - Aircraft >=1,500kg but <5,700kg Fixed Rate	\$ 67.00	Y	Council
Weekly Parking Fee - Aircraft >=5,700kg Fixed Rate	\$ 110.00	Y	Council
Monthly Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)	\$ 65.00	Y	Council
Monthly Parking Fee - Aircraft >=1,500kg but <5,700kg Fixed Rate (by prior arrangement)	\$ 117.00	Y	Council
Monthly Parking Fee - Aircraft >=5,700kg Fixed Rate (by prior arrangement)	\$ 191.50	Y	Council
Annual Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)	\$ 778.00	Y	Council
Annual Parking Fee - Aircraft >=1,500kg but <5,700kg Fixed Rate (by prior arrangement)	\$ 1,400.00	Y	Council
Annual Parking Fee - Aircraft >=5,700kg Fixed Rate (by prior arrangement)	\$ 2,295.00	Y	Council
Airside Environmental Charge			
Where aircraft operators are responsible and do not complete their own clean up to the Operator's satisfaction, Council will clean up any fuel or oil spills at the following rates. This charge applies only to clean up of fuel and oil on the Airport.	\$ 88.00	Y	Council
Solar Lights			
Replacement Solar Lights - Exmouth Aerodrome	\$ 902.00	Y	Council
Electronic Access Keys			
Key issue / Replacement key	\$ 162.00	Y	Council
Tenants Lease			
<i>(Subject to negotiation and Council Policy)</i>			
Internet Access Fee per month	\$ 25.50	Y	Council
Temporary Airport Office Space			
Single office	per day	\$ 147.00	Y Council
Meeting / Rest Room Hire (Non-Exclusive Use)			
Per hour (or part thereof):	\$ 8.00	Y	Council
Per Day:	\$ 41.00	Y	Council
Annual fee (Subject to negotiation and Council Policy)		Y	Council
Cleaning fee (per hour or part thereof):	per hour	\$ 35.50	Y Council
Advertising Space			
Advertising space (wall/windows)	per square meter, per month	\$ 152.25	Y Council
Baggage carousel (back lit poster)	per annum	\$ 2,588.25	Y Council
Pillar Stands (Information Stands approx. 0.6m x 0.6m x 2.4m)	per month	\$ 51.50	Y Council
Free-standing Banner (Maximum 2.1m x 1m)	per month	\$ 51.50	Y Council
A-frame (Maximum 1m x 0.8m)	per month	\$ 30.50	Y Council
A4 Brochure Holders (block of 3)	per annum	\$ 81.00	Y Council
A4 Brochure Holders (block of 3)	per month	\$ 15.25	Y Council
Pamphlet (DL) Brochure Holders (block of 3)	per annum	\$ 61.00	Y Council
Pamphlet (DL) Brochure Holders (block of 3)	per month	\$ 7.75	Y Council
Single A4 Display Holder	per annum	\$ 35.50	Y Council
Single A4 Display Holder	per month	\$ 5.50	Y Council
Single A3 Display Holder	per annum	\$ 71.00	Y Council
Public Vehicle Parking Area			
Pay and display ticket parking	first 4 hours	FREE	Council
Pay and display ticket parking	per day (24 hour period)	\$ 7.00	Y Council
Pay and display ticket parking	per week	\$ 40.00	Y Council
Rental Vehicle Parking Area			
Rental Vehicle Car Park (Learmonth Airport) - Annual Licence	per bay	\$ 400.00	Y Council
Overflow Car Park - Annual Licence	per bay	\$ 200.00	
Ground Transport Parking Area			
Ground Transport Operator Fee (Learmonth Airport) - Annual Licence		\$ 228.00	Y Council
Ground Transport Parking Area Gate Key Fob - Replacement/Additional (Learmonth Airport)		\$ 67.00	Y Council
Learmonth Heliport			
Learmonth Operating Deed Hours 0600 to 2200hrs			
Monday to Friday			
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours		\$ 1,092.00	Y Council
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours		\$ 1,256.00	Y Council
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours		\$ 637.00	Y Council
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours		\$ 732.00	Y Council
Weekends & Public Holidays			
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours		\$ 1,616.00	Y Council
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours		\$ 1,858.50	Y Council
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours		\$ 943.00	Y Council
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours		\$ 1,084.00	Y Council

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Heliport Passenger Levy			
Levy per passenger DEPARTING and ARRIVING by Helicopter through the Heliport	\$ 22.50	Y	Council
Levy per passenger DEPARTING by Helicopter through the Heliport (Full screening)	\$ 25.00	Y	Council
Note Above Heliport Processing Fees are applicable when a minimum of 24 hours prior notice provided. A requirement to provide services outside of those : previously notified will incur the following:			
(a) Less than 12 hours notice and the flight goes ahead - 30% surcharge on the applicable base departure or arrival fee (whichever applicable)			
(b) Cancellation with less than 12 hours notice - base departure or arrival fee (whichever applicable) charged on the basis of previously notified scheduled			
Exmouth Aerodrome			
Aerodrome Landing Fees			
Landing Fees per Tonne of Maximum Take-off Weight > 5,700kg	\$ 8.00	Y	Council
Landing Fees - Light Aircraft - Minimum Charge	\$ 10.50	Y	Council
Landing Fees - Light Aircraft - > 1,200kg but < 5,700kg - Rate per Ton plus Minimum Charge \$10	\$ 3.50	Y	Council
Landing Fees - Microlight Aircraft - < 1,200kg Fixed Rate	\$ 6.00	Y	Council
Training flights - single landing weight based per tonne per hour	\$ 38.00	Y	Council
Training flights - Light Aircraft - > 1,200kg but < 5,700kg - single landing per hour - Fixed Rate	\$ 10.25	Y	Council
Training flights - Microlight Aircraft - < 1,200kg - single landing per hour - Fixed Rate	\$ 4.00	Y	Council
After Hours Duty ARO Callout Fee per hour (1700-0700), min 3 hour charge	\$ 75.75	Y	Council
Aircraft Parking Fees			
Overnight Parking Fee - Aircraft < 1,500kg Fixed Rate	\$ 5.50	Y	Council
Overnight Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate	\$ 9.50	Y	Council
Overnight Parking Fee - Aircraft >= 5,700kg Fixed Rate	\$ 15.75	Y	Council
Weekly Parking Fee - Aircraft < 1,500kg Fixed Rate	\$ 18.75	Y	Council
Weekly Parking Fee - Aircraft >=1,500kg but <5,700kg Fixed Rate	\$ 33.50	Y	Council
Weekly Parking Fee - Aircraft >=5,700kg Fixed Rate	\$ 44.75	Y	Council
Monthly Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)	\$ 32.50	Y	Council
Monthly Parking Fee - Aircraft >=1,500kg but <5,700kg Fixed Rate (by prior arrangement)	\$ 58.50	Y	Council
Monthly Parking Fee - Aircraft >=5,700kg Fixed Rate (by prior arrangement)	\$ 95.75	Y	Council
Annual Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)	\$ 389.25	Y	Council
Annual Parking Fee - Aircraft >=1,500kg but <5,700kg Fixed Rate (by prior arrangement)	\$ 700.00	Y	Council
Annual Parking Fee - Aircraft >=5,700kg Fixed Rate (by prior arrangement)	\$ 1,320.50	Y	Council
Administration			
Rates			
Instalment administration charges			
If paid in two instalments:	\$ -		Council
If paid in four instalments:	\$ -		Council
Interest charge on instalment option is 0%:			Statutory
Penalty Interest charges of 8% calculated daily will be imposed on rates outstanding more than 35 days after the issue of the rate notice. This also included instalments not paid by the due date.		8%	Statutory
Advice of Sale Change of Ownership - Rates Enquiry Fee	\$ 70.00		Council
Debt Recovery - Legal Costs	Actual Cost		
Rates Reprint	\$ 15.00		
Photocopying			
General			
A4 copies (Council Paper)	\$ 3.25	Y	Council
A3 copies (Council Paper)	\$ 3.75	Y	Council
A4 & A3 copies (Paper Supplied)	\$ 2.25	Y	Council
A1 copies	\$ 20.50	Y	Council
Not for Profit Groups providing own resources A4 Paper	\$ 0.75	Y	Council
Council Documents			
Agenda/Minutes	each	\$ 22.00	Y Council
Annual Report	each	\$ 22.00	Y Council
Miscellaneous			
Document Search Fee (min charge \$20)	per hour	\$ 78.50	Council
Shire staff administration support	per hour	\$ 86.25	Y Council
Shire senior staff administration support	per hour	\$ 160.00	Y Council
Postage		Actual Cost	Council
Shire Special Series Number Plates			
Shire Special Series Number Plates		At Cost + \$70	Council
Freedom of Information			
FOI Application Fee for Non Personal Information	per application	\$ 30.00	Council
FOI Search Fee	per hour (or part thereof)	\$ 30.00	Council
Photocopying	per page	\$ 1.50	Y Council
Community Loan Application Fee			
Funded from Community Development Interest Free Loans Reserve Account		5% of Loan Amount	Council

2020/21 Schedule of Fees and Charges

Effective - DRAFT

2020/21



	Notes	\$ Fee Charge	GST	Statutory/Council
Staff Housing				
Housing Residential				
Transit House Rent - Units 1-3 Lefroy Street	per night	\$ 50.00	Y	
Transit House Rent - Units 1-3 Lefroy Street	per week	\$ 320.00	Y	Council
Bond (includes key bond)		\$ 250.00		Council
Transit House Cleaning (flat fee) - Units 1-3 Lefroy Street		\$ 115.00	Y	Council



Monthly Financial Report

For the period ended

June 2020

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SHIRE OF EXMOUTH
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 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 13 July 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.

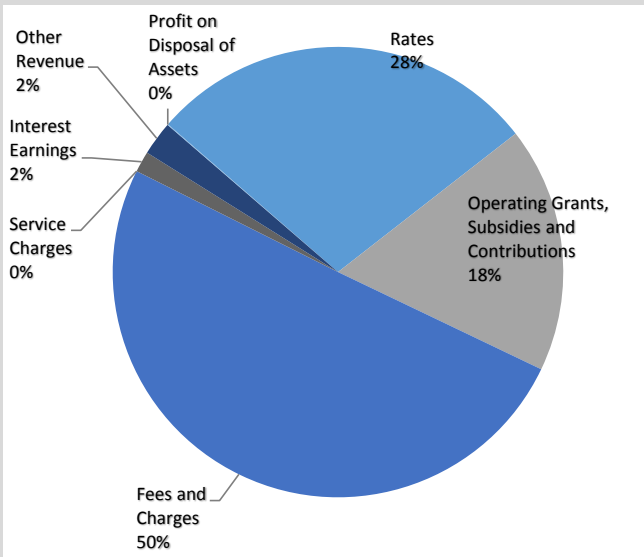
CRITICAL ACCOUNTING ESTIMATES

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.

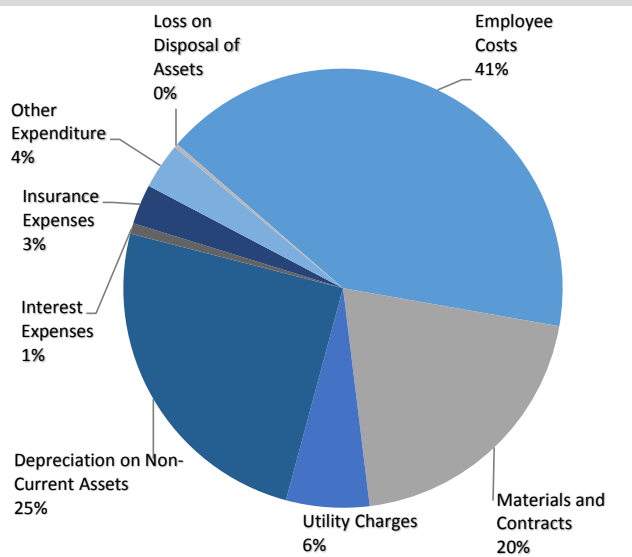
ROUNDING OFF FIGURES

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

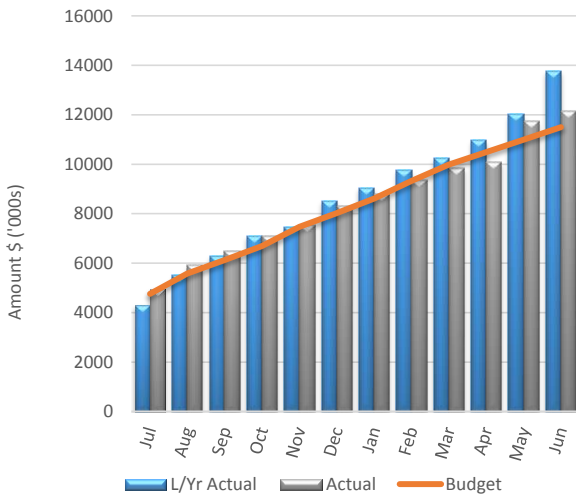
OPERATING REVENUE



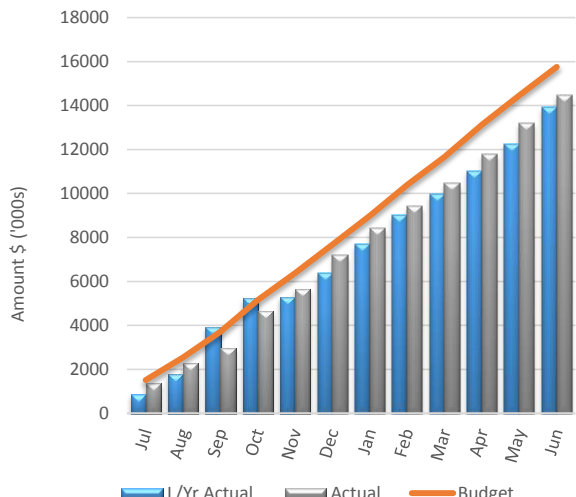
OPERATING EXPENSES



Operating Revenue -v-YTD Budget

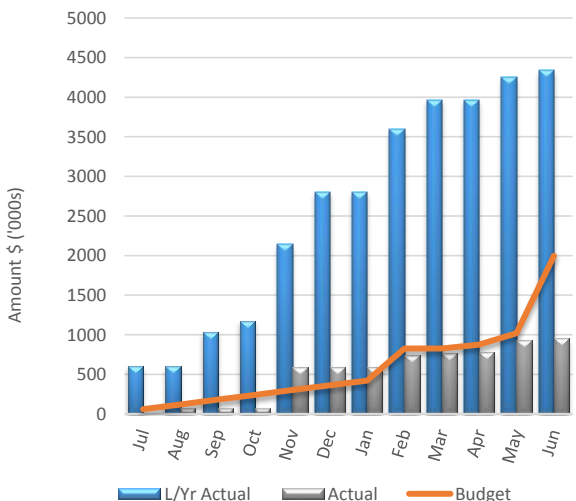


Operating Expenses -v-YTD Budget



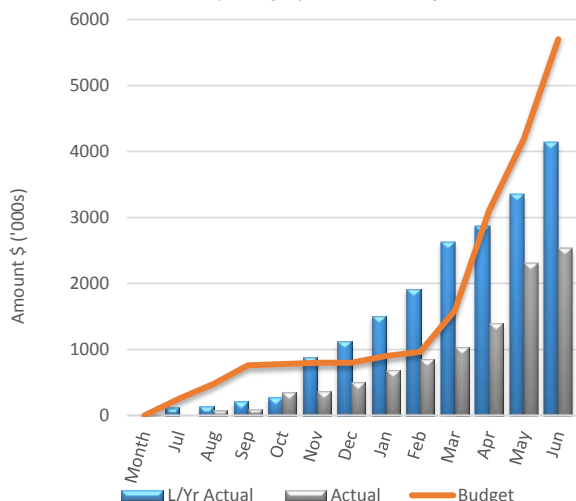
CAPITAL REVENUE

Non-Operating Revenue -v-YTD Budget



CAPITAL EXPENSES

Non-Operating Expenses -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 30 JUNE 2020**

STATUTORY REPORTING PROGRAMS

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

GOVERNANCE	ACTIVITIES
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 30 JUNE 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$		\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,716,619	3,716,619	3,716,619	0	0.00%	
Revenue from operating activities								
Governance		0	0	0	18,400	18,400	0.00%	▲
General Purpose Funding - Rates	7	3,387,225	3,397,225	3,397,225	3,393,148	(4,077)	(0.12%)	
General Purpose Funding - Other		1,157,151	2,053,151	2,053,151	2,006,043	(47,108)	(2.29%)	
Law, Order and Public Safety		16,020	24,720	24,720	53,524	28,804	116.52%	▲
Health		46,222	53,722	53,722	45,492	(8,230)	(15.32%)	
Education and Welfare		1,600	1,600	1,600	2,346	746	46.63%	
Housing		44,200	49,700	49,700	65,552	15,852	31.90%	▲
Community Amenities		1,242,442	1,252,242	1,252,242	1,279,740	27,498	2.20%	
Recreation and Culture		709,450	704,680	704,680	630,829	(73,851)	(10.48%)	▼
Transport		4,624,579	3,610,202	3,610,202	3,947,719	337,517	9.35%	
Economic Services		613,577	246,583	246,583	491,882	245,299	99.48%	▲
Other Property and Services		16,900	104,900	104,900	199,977	95,077	90.64%	▲
		11,859,366	11,498,725	11,498,725	12,134,652	635,927		
Expenditure from operating activities								
Governance		(780,925)	(791,925)	(791,925)	(924,903)	(132,978)	(16.79%)	▼
General Purpose Funding		(96,330)	(99,830)	(99,830)	(87,121)	12,709	12.73%	▲
Law, Order and Public Safety		(335,438)	(314,261)	(314,261)	(336,730)	(22,469)	(7.15%)	
Health		(301,351)	(313,351)	(313,351)	(239,982)	73,369	23.41%	▲
Education and Welfare		(69,998)	(71,498)	(71,498)	(75,622)	(4,124)	(5.77%)	
Housing		(87,547)	(87,547)	(87,547)	(134,537)	(46,990)	(53.67%)	▼
Community Amenities		(1,893,296)	(1,780,873)	(1,780,873)	(1,431,737)	349,136	19.60%	▲
Recreation and Culture		(4,853,077)	(5,173,724)	(5,173,724)	(4,747,586)	426,138	8.24%	
Transport		(5,476,930)	(5,878,708)	(5,878,708)	(5,256,542)	622,166	10.58%	▲
Economic Services		(1,326,842)	(1,237,195)	(1,237,195)	(947,639)	289,556	23.40%	▲
Other Property and Services		25,279	(6,721)	(6,721)	(272,760)	(266,039)	(3958.32%)	▼
		(15,196,455)	(15,755,633)	(15,755,633)	(14,455,160)	1,300,473		
Non-cash amounts excluded from operating activities	1(a)	3,196,907	3,718,806	3,558,806	3,942,882	384,076	10.79%	▲
Amount attributable to operating activities		(140,182)	(538,102)	(698,102)	1,622,374	2,320,476		
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	13(b)	722,332	1,997,832	1,997,832	952,050	(1,045,782)	(52.35%)	▼
Proceeds from disposal of assets	8	80,500	307,500	137,283	137,283	0	0.00%	
Purchase of property, plant and equipment	9	(4,173,270)	(5,701,770)	(5,701,770)	(2,536,240)	3,165,530	55.52%	▲
Amount attributable to investing activities		(3,370,438)	(3,396,438)	(3,566,655)	(1,446,906)	2,119,748		
Financing Activities								
Transfer from Reserves	11	1,329,300	1,803,500	1,803,500	1,385,500	(418,000)	(23.18%)	▼
Proceeds from community loans		0	23,000	23,000	23,000	0	0.00%	
Payments for community loans		0	0	0	(22,000)	(22,000)	0.00%	▼
Repayment of Debentures	10	(223,637)	(223,637)	(223,637)	(223,637)	0	0.00%	
Transfer to Reserves	11	(587,049)	(142,049)	(142,049)	(1,027,644)	(885,595)	623.44%	
Amount attributable to financing activities		518,614	1,460,814	1,460,814	135,219	(1,325,595)		
Closing Funding Surplus / (Deficit)	1(c)	48,147	1,242,893	912,676	4,027,307			

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 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 30 JUNE 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 30 JUNE 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$		\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,716,619	3,716,619	3,716,619	0	0.00%	
Revenue from operating activities								
Rates	7	3,387,225	3,397,225	3,397,225	3,393,147	(4,078)	(0.12%)	
Specified area rates	7	47,081	47,081	47,081	48,140	1,059	2.25%	
Operating grants, subsidies and contributions	13(a)	976,000	1,861,900	1,861,900	2,132,210	270,310	14.52%	▲
Fees and charges		7,165,610	5,818,269	5,818,269	6,078,476	260,207	4.47%	▲
Interest earnings		195,051	195,051	195,051	181,392	(13,659)	(7.00%)	
Other revenue		88,399	113,199	113,199	295,105	181,906	160.70%	▲
Profit on disposal of assets	8	0	66,000	66,000	6,181	(59,819)	(90.63%)	
		11,859,366	11,498,725	11,498,725	12,134,652	635,927	5.53%	▲
Expenditure from operating activities								
Employee costs		(6,713,128)	(6,525,728)	(6,525,728)	(5,981,880)	543,848	8.33%	▲
Materials and contracts		(3,664,652)	(3,759,429)	(3,759,429)	(2,932,592)	826,837	21.99%	▲
Utility charges		(799,314)	(829,914)	(829,914)	(885,693)	(55,779)	(6.72%)	
Depreciation on non-current assets		(2,905,447)	(3,615,447)	(3,615,447)	(3,586,843)	28,604	0.79%	▲
Interest expenses		(81,595)	(123,595)	(123,595)	(112,995)	10,600	8.58%	▲
Insurance expenses		(462,594)	(423,932)	(423,932)	(424,499)	(567)	(0.13%)	
Other expenditure		(437,779)	(468,229)	(468,229)	(489,830)	(21,601)	(4.61%)	
Loss on disposal of assets	8	(131,946)	(9,359)	(9,359)	(40,828)	(31,469)	(336.24%)	
		(15,196,455)	(15,755,633)	(15,755,633)	(14,455,160)	1,300,473	(8.25%)	▲
Non-cash amounts excluded from operating activities	1(a)	3,196,907	3,718,806	3,558,806	3,942,882	384,076	10.79%	▲
Amount attributable to operating activities		(140,182)	(538,102)	(698,102)	1,622,374	2,320,476		▲
Investing activities								
Non-operating grants, subsidies and contributions	13(b)	722,332	1,997,832	1,997,832	952,050	(1,045,782)	(52.35%)	
Proceeds from disposal of assets	8	80,500	307,500	137,283	137,283	0	0.00%	
Payments for property, plant and equipment	9	(4,173,270)	(5,701,770)	(5,701,770)	(2,536,240)	3,165,530	(55.52%)	▲
Amount attributable to investing activities		(3,370,438)	(3,396,438)	(3,566,655)	(1,446,906)	2,119,748		▲
Financing Activities								
Transfer from reserves	11	1,329,300	1,803,500	1,803,500	1,385,500	(418,000)	(23.18%)	
Proceeds from community loans		0	23,000	23,000	23,000	0	0.00%	
Payments for community loans		0		0	(22,000)	(22,000)	0.00%	▼
Repayment of debentures	10	(223,637)	(223,637)	(223,637)	(223,637)	0	0.00%	
Transfer to reserves	11	(587,049)	(142,049)	(142,049)	(1,027,644)	(885,595)	623.44%	
Amount attributable to financing activities		518,614	1,460,814	1,460,814	135,219	(1,325,595)		
Closing Funding Surplus / (Deficit)	1(c)	48,147	1,242,893	912,676	4,027,307			

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	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals		0	(66,000)	(66,000)	(6,181)
Movement in inventory (non-current)					321,392
Movement in employee benefit provisions (non-current)		160,101	160,000		
Add: Loss on asset disposals		131,359	9,359	9,359	40,828
Add: Depreciation on assets		2,905,447	3,615,447	3,615,447	3,586,843
Total non-cash items excluded from operating activities		3,196,907	3,718,806	3,558,806	3,942,882

(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 30 Jun 2019	Year to Date 30 Jun 2020
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(9,352,157)	(9,352,157)	(7,443,780)	(8,994,301)
Less: Community loans		(23,000)	(23,000)	(23,000)	0
Add: Borrowings	9	223,637	223,637	87,882	0
Add: Provisions - employee	11	958,906	958,906	779,782	958,906
Total adjustments to net current assets		(8,192,614)	(8,192,614)	(6,599,116)	(8,035,395)

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

Current assets					
Cash and cash equivalents	2	12,165,340	12,165,340	11,504,946	11,983,271
Rates receivables	3	328,807	328,807	410,718	470,323
Receivables	3	1,453,221	1,453,221	1,348,176	766,569
Other current assets	4	96,445	96,445	46,727	14,591
Less: Current liabilities					
Payables	5	(952,037)	(952,037)	(231,451)	(213,146)
Borrowings	9	(223,637)	(223,637)	(87,882)	0
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)	(6,599,116)	(8,035,395)
Closing Funding Surplus / (Deficit)		3,716,619	3,716,619	5,612,336	4,027,307

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 30 JUNE 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				
Governance	18,400	0.00%	▲ Permanent	Covid-19 Donation and LGIS reimbursement
General Purpose Funding - Other	(47,108)	(2.29%)	▼ Timing	Decreased Interest Earnings and budgeted Operating Road Grant allocated to Transport.
Law, Order and Public Safety	28,804	116.52%	▲ Timing	Increased reimbursement of expenditure by DFES
Housing	15,852	31.90%	▲ Timing	Utility reimbursements offset by housing allocations.
Recreation and Culture	(73,851)	(10.48%)	▼ Timing	Decreased revenue for Ningaloo Centre after closure in March due to COVID19. Community Engagement funding not received.
Transport	337,517	9.35%	▲ Timing	Movement between Transport and General Purpose Funding for roads portion of FAGS grant. Increase in chartered flights and heliport.
Economic Services	245,299	99.48%	▲ Permanent	Visitor Centre transition funds received
Other Property and Services	95,077	90.64%	▲ Permanent	Reimbursement for consultant expenditure and LGIS rebates. Increased reimbursement Workers Compensation offset by expenditure. Profit for disposal of Heron Way Lot
Expenditure from operating activities				
Governance	(132,978)	(16.79%)	▼ Timing	COVID 19 expenditure and employee costs offset by Transport.
General Purpose Funding	12,709	12.73%	▲ Timing	Reduced debt collection charges and overhead allocations under budget.
Law, Order and Public Safety	(22,469)	(7.15%)		Increased expenditure recovered from DFES
Health	73,369	23.41%	▲ Timing	Reduced expenditure for sentinel and mosquito management program. Overhead allocations under budget.
Housing	(46,990)	(53.67%)	▼ Timing	Overhead allocations under budget.
Community Amenities	349,136	19.60%	▲ Timing	Reduced maintenance and employee costs for sanitation and urban storm water. Overhead allocations under budget. Town Planning consultant under budget.
Recreation and Culture	426,138	8.24%	▲ Timing	Reduced maintenance and employee costs for foreshore, beach and boat ramps, depot, community programmes, events and Ningaloo Centre operations. Reduced employee costs for pool and library.
Transport	622,166	10.58%	▲ Timing	Aviation, road and footpath maintenance under budget. Overhead allocations under budget.
Economic Services	289,556	23.40%	▲ Timing	Ningaloo Visitors Centre and Tourism expenditure below budget due to closure to the public in March due to COVID19. Reduced building control expenditure. Overhead allocations under budget.
Other Property and Services	(266,039)	(3958.32%)	▼ Timing	Overhead allocations recovery under budget. Increased Workers Compensation expenditure offset by revenue
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(1,045,782)	(52.35%)	▼ Timing	Funding expected 20/21
Capital Acquisitions	3,165,530	55.52%	▲ Timing	Refer to Note 9 Capital Acquisitions
Financing Activities				
Transfer from Reserves	(418,000)	(23.18%)	▼ Timing	Transfers as per Council Resolution
Advances to Community Groups	(22,000)	0.00%	▼ Timing	Transfer for new community loan

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	2,050			2,050			
Municipal Fund	Cash and cash equivalents	2,986,919			2,986,919	Westpac		At Call
Reserve Fund	Cash and cash equivalents	0	8,994,302		8,994,302	Westpac		At Call
Trust Fund	Cash and cash equivalents	0		297,343	297,343	Westpac		At Call
		0						
Total		2,988,969	8,994,302	297,343	12,280,614			
Comprising								
Cash and cash equivalents		2,988,969	8,994,302	297,343	12,280,614			
Financial assets at amortised cost		0	0	0	0			
		2,988,969	8,994,302	297,343	12,280,614			

KEY INFORMATION

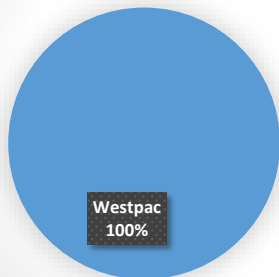
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to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



■ Westpac

Total Cash	Unrestricted
\$12.28 M	\$2.99 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

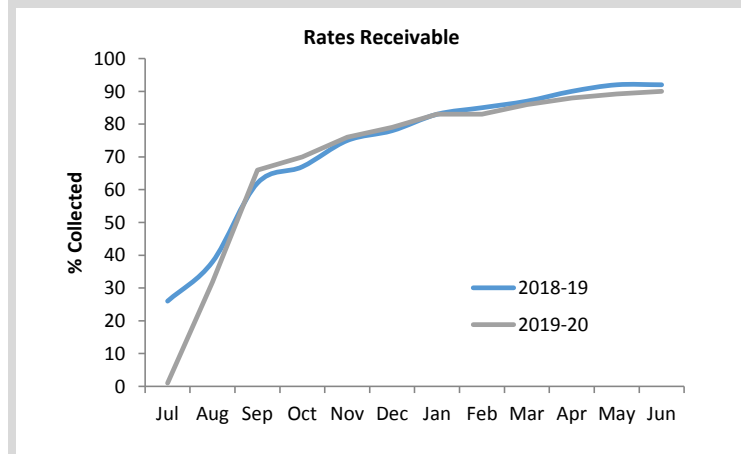
OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	30 Jun 20
	\$	\$
Opening Arrears Previous Years	302,096	328,807
Levied this year	4,401,647	4,542,982
Plus Interim Rates	(9,150)	(3,396)
Plus Back Rates	10,701	1,687
Less - Collections to date	(4,332,954)	(4,399,757)
Equals Current Outstanding	370,789	470,323
Less - Deferred Pensioners	(41,981)	(41,981)
Less - Credit Balances		45,347
Net Rates Collectable	328,807	473,689
% Collected	92.1%	90.3%

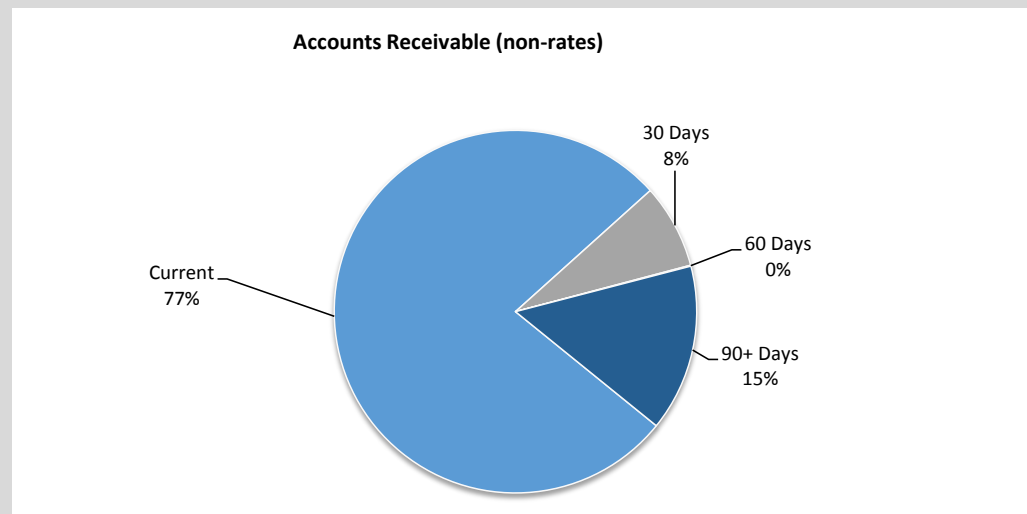
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(10,443)	428,371	41,571	457	82,195	542,151
Percentage	-1.9%	79%	7.7%	0.1%	15.2%	
Balance per Trial Balance						
Sundry receivable						542,051
GST receivable						224,518
Allowance for impairment of receivables						0
Community Loans						0
Other receivables [describe]						0
Total Receivables General Outstanding						766,569
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
90.3%	\$473,689



Debtors Due
\$766,569
Over 30 Days
23%
Over 90 Days
15.2%

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 Jun 2020
	\$	\$	\$	\$
Inventory				
Inventories - Stock on Hand	55,830	98,785	(140,024)	14,591
Total Other Current assets				14,591
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

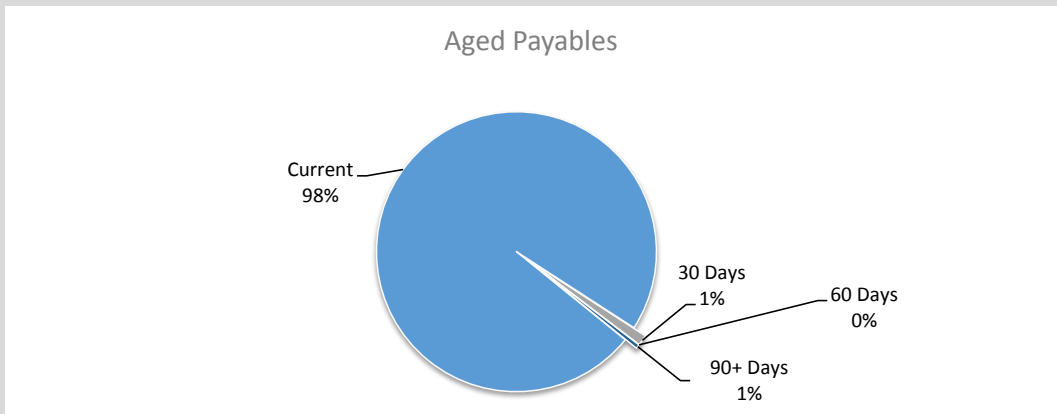
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
Payables - General	\$ 0	\$ 179,647	\$ 2,223	\$ 0	\$ 863	\$ 182,734
Percentage	0%	98.3%	1.2%	0%	0.5%	
Balance per Trial Balance						
Sundry creditors						(39,401)
ATO liabilities						42,294
Bonds, Retentions & Advanced Payments						209,138
ESL Liability						1,116
Total Payables General Outstanding						213,146

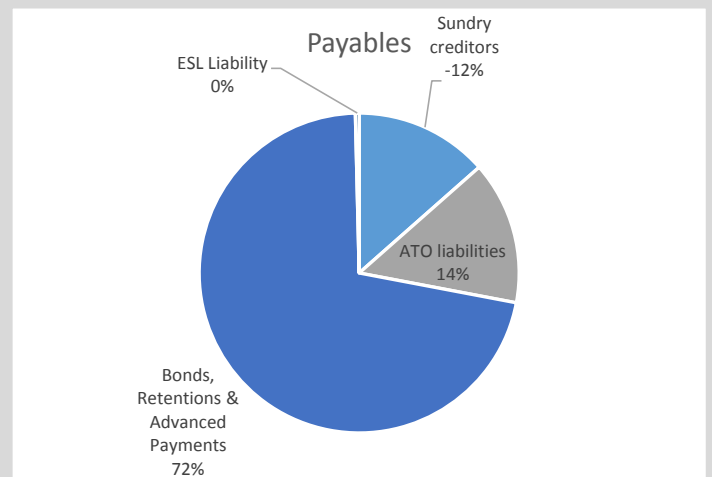
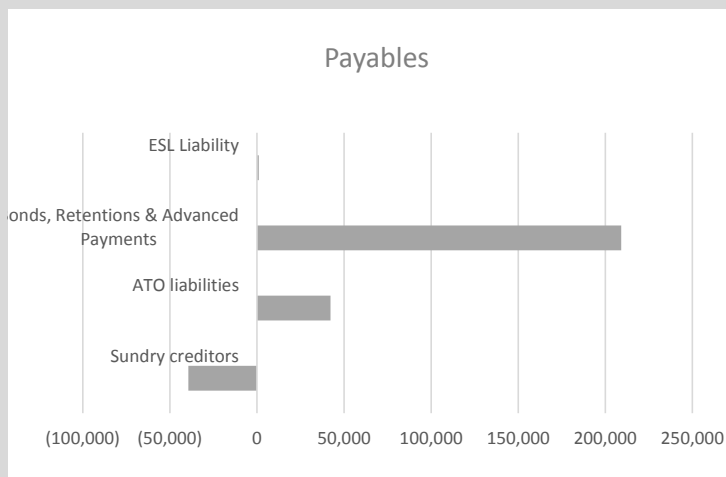
Amounts shown above include GST (where applicable)

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.



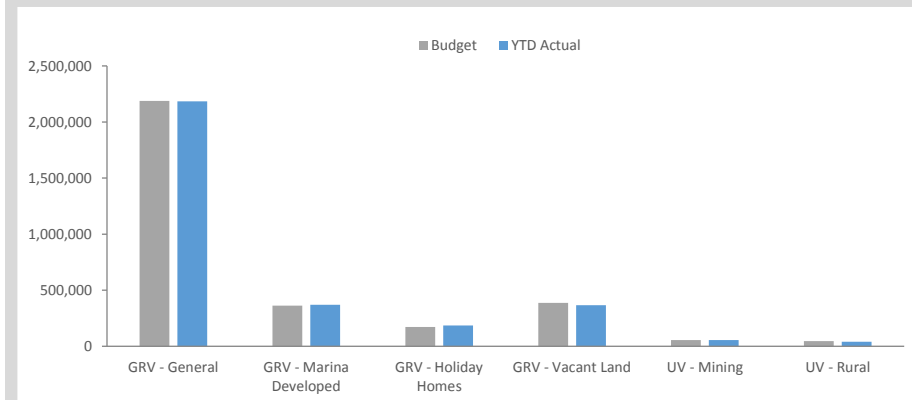
Creditors Due	\$213,146
Over 30 Days	2%
Over 90 Days	0.5%



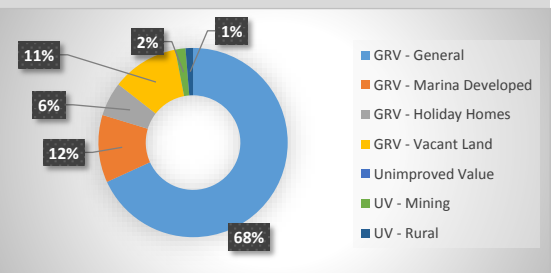
General Rate Revenue	Amended Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV - General	0.075100	1,182	29,077,947	2,183,754	5,000	0	2,188,754	2,193,071	(8,902)	(328)	2,183,840
GRV - Marina Developed	0.101300	98	3,515,907	356,161	6,000	0	362,161	360,994	7,659	1,105	369,758
GRV - Holiday Homes	0.104100	62	1,643,460	171,084	1,000	0	172,084	183,719	2,539	0	186,258
GRV - Vacant Land	0.150100	245	2,557,848	383,933	3,000	0	386,933	364,382	2,544	(113)	366,813
Unimproved Value											
UV - Mining	0.159900	15	334,135	53,908	1,000	0	54,908	56,498	(444)	0	56,054
UV - Rural	0.080000	8	568,380	45,470	0	0	45,470	43,070	0	(2,352)	40,718
Sub-Total		1,610	37,697,677	3,194,310	16,000	0	3,210,310	3,201,734	3,396	(1,688)	3,203,441
Minimum Payment											
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	735	0	0	735
Sub-Total		240	1,332,903	186,915	0	0	186,915	189,705	0	0	189,705
Amount from General Rates							3,397,225				3,393,148
Total General Rates							3,397,225				3,393,148
Specified Area Rates											
GRV Marina	0.013100		3,609,199	46,471	0	0	46,471	47,359	781	0	48,140
Total Specified Area Rates			3,609,199	46,471	0	0	46,471	47,359	781	0	48,140
Total							3,443,696				3,441,286

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.

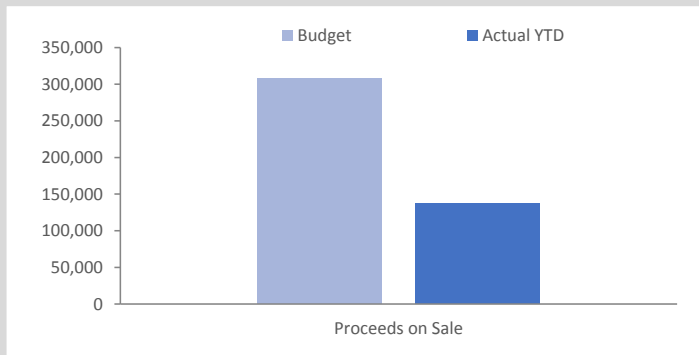


General Rates		
Budget	YTD Actual	%
\$3.4 M	\$3.39 M	1.00



Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
	Plant and equipment								
	Transport								
	Kubota Mower (P045)	2,800	2,800	0	0		0	0	0
PE00081	Fuso Canter (P054)	6,400	6,400	0	0	25,000	19,100	0	(5,900)
PE00214	Mitsubishi Fuso (P076)	6,450	6,000	0	(450)	32,190	21,820	0	(10,370)
	Ford Ranger Crew Cab (P005)	5,780	5,780	0	0	6,546	8,182	1,636	0
PE00091	Toyota Hiace Bus (P064)	6,800	6,800	0	0	20,195	4,545	0	(15,649)
PE00203	Toyota Hilux Dual Cab (P065)	5,499	4,590	0	(909)	15,000	14,091	0	(909)
	Toyota Hilux Dual Cab (P069)	4,590	4,590	0	0	15,000	17,045	2,045	0
	Toyota Hilux Dual Cab (P070)	6,800	6,800	0	0	15,000	16,818	1,818	0
	Toyota Hilux (P073)	5,780	5,780	0	0	15,000	15,682	682	0
PE00251	Holden Colorado (P096)	23,480	15,480	0	(8,000)	28,000	20,000	0	(8,000)
	Holden Colorado (P097)	15,480	15,480	0	0			0	0
	Other property and services								
	Land Held for Resale - Lot 1	161,000	227,000	66,000	0				0
		250,859	307,500	66,000	(9,359)	171,931	137,283	6,181	(40,828)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$307,500	\$137,283	45%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

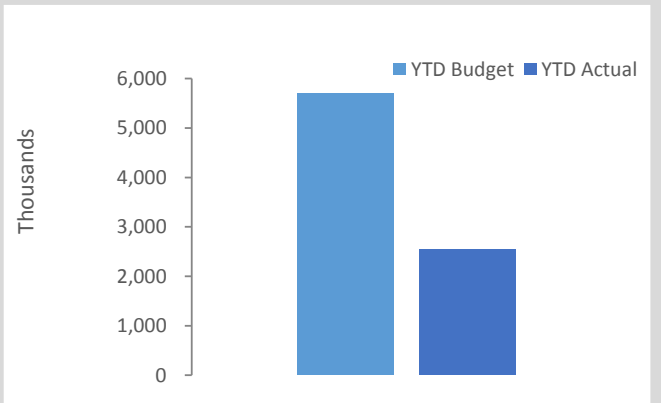
INVESTING ACTIVITIES
NOTE 9
CAPITAL ACQUISITIONS

Capital Acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	750,000	750,000	42,500	(707,500)
Buildings - non-specialised - level 2	104,000	104,000	112,330	8,330
Buildings - specialised - level 3	1,621,600	1,621,600	197,439	(1,424,161)
Plant and equipment	1,298,000	1,298,000	671,787	(626,213)
Infrastructure - Roads	808,782	808,782	923,073	114,291
Infrastructure - Other	1,119,388	1,119,388	589,110	(530,278)
Capital Expenditure Totals	5,701,770	5,701,770	2,536,240	(3,165,530)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	722,332	1,997,832	952,050	(1,045,782)
Other (Disposals & C/Fwd)	80,500	137,283	137,283	0
Cash Backed Reserves				
Aviation Reserve	121,500		91,500	91,500
Building Infrastructure Reserve	375,000		40,000	40,000
Community Interest Free Loans Reserve	0		22,000	22,000
Land Acquisition & Disposal Reserve	425,000		425,000	425,000
Ningaloo Centre Reserve	75,000		0	0
Plant Reserve	807,000		807,000	807,000
Contribution - operations	3,095,438	3,566,655	61,406	(3,505,248)
Capital Funding Total	5,701,770	5,701,770	2,536,240	(3,165,530)

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
	\$5.7 M	\$2.54 M	44%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.72 M	\$.95 M	132%

Account Description	Account Number	Amended			YTD Variance (Under)/Over
		Budget	YTD Budget	YTD Actual	
Land		750,000	750,000	42,500	
Purchase Lot 1416 and Reserve 28158	A125006	750,000	750,000	42,500	(707,500)
Buildings - Non Specialised		104,000	104,000	112,330	
Staff Housing Buildings - Painting/Flooring/Window Treatments	A125001	104,000	104,000	112,330	8,330
Buildings - Specialised		1,621,600	1,621,600	197,439	
Municipal Buildings - Old Admin, Library and Hall	A125006	75,000	75,000	24,772	(50,228)
Ningaloo Centre (18/19)	A119003	20,000	20,000	0	(20,000)
Ningaloo Centre - Solar Power and Aquarium Exhibits	A119004	1,287,000	1,287,000	78,120	(1,208,880)
Recreation Hall - Paving and replace staircase	A125009	50,000	50,000	51,510	1,510
Learmonth Building - Upgrade arrivals and lighting	A126800	141,000	141,000	18,988	(122,012)
Depot - Relocate server and crib room	A125051	48,600	48,600	24,050	(24,550)
Plant & Equipment		1,298,000	1,298,000	671,787	
Waste Site Recycling Equipment	A101005	53,000	53,000	0	(53,000)
Plant & Equipment	A123200	674,000	674,000	260,291	(413,709)
Vehicle Replacement	A123201	268,000	268,000	236,371	(31,629)
Swimming Pool Equipment (18/19)	A113001	0	0	0	0
Water Truck (18/19)	A125105	0	0	0	0
Learmonth Airport - Full Body Scanner	A126009	255,000	255,000	127,500	(127,500)
Learmonth Airport - Towable Belt Loader	A126201	48,000	48,000	47,625	(375)
Infrastructure - Roads		808,782	808,782	923,073	
Beach Access Carpark Upgrades	A115150	10,000	10,000	0	(10,000)
Yardie Creek Road - Road shoulder and seal edge works	A125203	147,300	147,300	183,769	36,469
Murat Road - includes drainage works	A125209	304,050	304,050	318,675	14,625
Road Sealing	A125213	267,432	267,432	251,552	(15,880)
Street Lights	A124001	30,000	30,000	24,060	(5,940)
Mortiss Street & Neale Cove Road upgrade (DOT)	A125210	0	0	13,261	13,261
Learmonth Airport - Reseal carpark (18/19)	A126009	50,000	50,000	131,757	81,757
Infrastructure - Other		1,119,388	1,119,388	589,110	
Dog Pound - Relocation to Depot	A052002	15,000	15,000	300	(14,700)
Irrigation Sewerage Ponds - Upgrade Chorination Plant	A101012	77,000	77,000	80,862	3,862
Waste Water Treatment Ponds - Rehabilitation of old ponds	A101012	45,388	45,388	0	(45,388)
Waste Site Weighbridge	A125304	0	0	0	0
Waste Site Hybrid Solar Power Batteries	A125304	0	0	17,684	17,684
Waste Site Recycling Shed	A125021	15,000	15,000	0	(15,000)
Ningaloo Centre - Disabled ramp and gardens	A119006	69,000	69,000	51,374	(17,626)
Multi purpose bike facility	A112001	200,000	200,000	0	(200,000)
Crevalle Way - Public Open Space	A114100	30,000	30,000	76,947	46,947
Federation Park - Facility upgrade	A114101	157,000	157,000	66,859	(90,141)
Town Mall - Digital signage	A117003	0	0	0	0
Mildura Wreck - Interpretive	A125319	22,000	22,000	18,240	(3,760)
Town Beach - Gazebo lighting	A115152	12,000	12,000	8,302	(3,698)
Tantabiddi Boat Ramp - Solar lighting	A125315	10,000	10,000	504	(9,496)
Bundegi Boat Ramp - Solar lighter and Toilet upgrade	A115107	45,000	45,000	25,841	(19,159)
Footpaths/Kerbing - upgrade	A125321	100,000	100,000	89,542	(10,458)
Footpaths - new	A121002	100,000	100,000	85,974	(14,026)
Learmonth Airport - Landside remodelling and remedial work	A126009	50,000	50,000	33,016	(16,984)
Learmonth Airport - Apron fuel mitigation treatment 18/19	A126009	0	0	0	0
Learmonth Airport - Paid Parking Signage	A126010	13,000	13,000	12,584	(416)
Learmonth Airport - RADS Masterplan	A126010	40,000	40,000	0	(40,000)
Exmouth Aerodrome - Entrance gate, remedial work and fencing	A125331	0	0	0	0
Exmouth Aerodrome - RADS Masterplan	A125330	47,000	47,000	0	(47,000)
Water dispensing unit	A134201	50,000	50,000	0	(50,000)
NBN changeover - Shire properties	A125149	22,000	22,000	21,080	(920)
Grand Total		5,701,770	5,701,770	2,536,240	(3,165,530)

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	65,557	65,557	548,983	548,983	27,659	27,659
Community amenities									
Loan 81 - Rubbish Truck	251,868	0	0	81,953	81,953	169,915	169,915	5,579	5,579
Recreation and culture									
Loan 82 - Ningaloo Centre	893,498	0	0	55,948	55,948	837,550	837,550	29,292	29,292
Other property and services									
Loan 76 - 1 Bennett Street	239,053	0	0	20,179	20,179	218,874	218,874	11,797	11,797
	<u>1,998,959</u>	<u>0</u>	<u>0</u>	<u>223,637</u>	<u>223,637</u>	<u>1,775,322</u>	<u>1,775,322</u>	<u>74,327</u>	<u>74,327</u>
Total	1,998,959	0	0	223,637	223,637	1,775,322	1,775,322	74,327	74,327
Current borrowings	223,637					0			
Non-current borrowings	<u>1,775,322</u>					<u>1,775,322</u>			
	<u>1,998,959</u>					<u>1,775,322</u>			

All debenture repayments were financed by general purpose revenue.

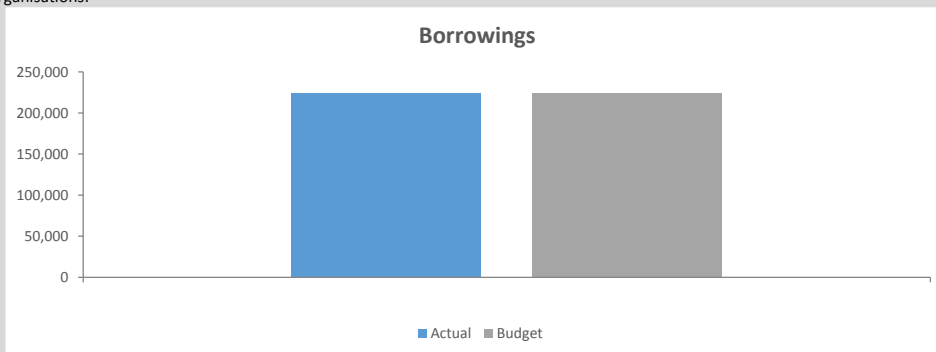
Unspent Borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30-06-2019	During Year	During Year	Balance 30/06/2020
		\$	\$	\$	\$
Loan 81 - Rubbish Truck	20/06/2017	410,000		-410,000	0
		<u>410,000</u>	<u>0</u>	<u>-410,000</u>	<u>0</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
\$223,637

Interest Earned
\$181,392

Interest Expense
\$74,327

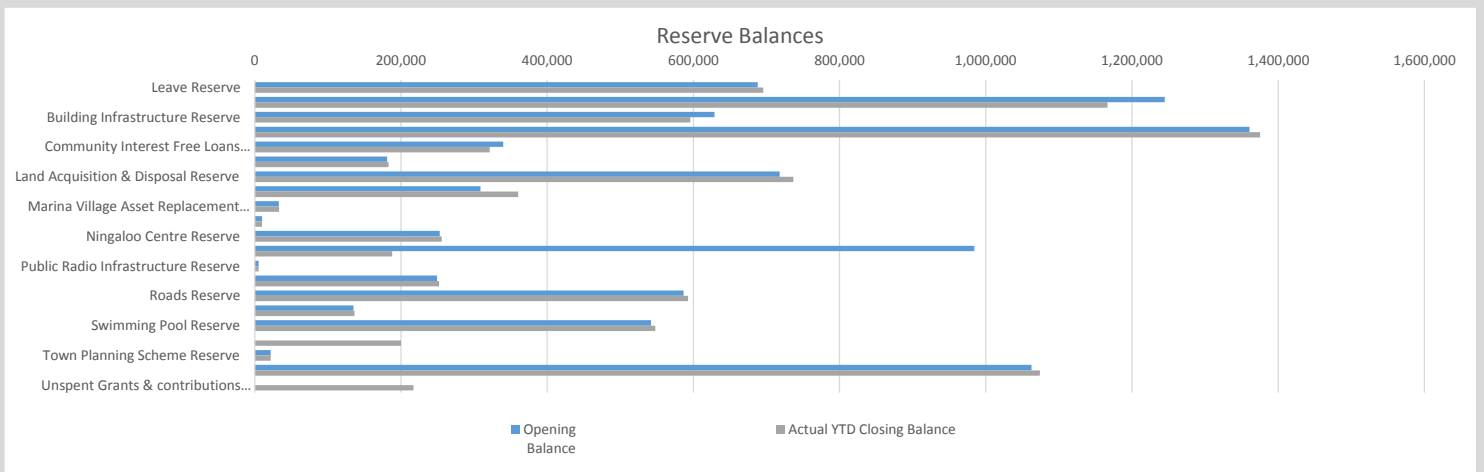
Reserves Bal
\$8.99 M

Loans Due
\$1.78 M

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	688,110	9,462	7,453	0	0	0	0	697,572	695,563
Aviation Reserve	1,244,600	17,988	13,480	0	0	(121,500)	(91,500)	1,141,088	1,166,580
Building Infrastructure Reserve	628,949	6,307	6,812	0	0	(375,000)	(40,000)	260,256	595,761
Community Development Reserve	1,360,721	27,281	14,737	0	0	0	0	1,388,002	1,375,458
Community Interest Free Loans Reserve	339,770	5,585	3,680	0	0	0	(22,000)	345,355	321,450
Insurance/Natural Disaster Reserve	181,056	3,013	1,961	0	0	0	0	184,069	183,017
Land Acquisition & Disposal Reserve	717,892	0	7,793	0	436,188	(425,000)	(425,000)	292,892	736,873
Marina Canal Reserve	308,782	5,139	3,346	0	48,140	0	0	313,921	360,268
Marina Village Asset Replacement Reserve	32,912	548	356	0	0	0	0	33,460	33,268
Mosquito Management Reserve	10,000	0	108	0	0	0	0	10,000	10,108
Ningaloo Centre Reserve	253,095	2,548	2,741	0	0	(75,000)	0	180,643	255,836
Plant Reserve	984,318	12,106	10,661	0	0	(807,000)	(807,000)	189,424	187,979
Public Radio Infrastructure Reserve	5,103	85	55	0	0	0	0	5,188	5,158
Rehabilitation Reserve	249,415	3,485	2,701	0	0	0	0	252,900	252,116
Roads Reserve	586,492	4,614	6,352	0	0	0	0	591,106	592,844
Shire Staff Housing Reserve	134,917	562	1,461	0	0	0	0	135,479	136,378
Swimming Pool Reserve	541,961	7,118	5,870	0	0	0	0	549,079	547,831
Tourism Development Reserve	0	0	8	0	200,000	0	0	0	200,008
Town Planning Scheme Reserve	21,621	348	234	0	0	0	0	21,969	21,855
Waste Management Reserve	1,062,443	10,860	11,507	0	0	0	0	1,073,303	1,073,950
Unspent Grants & contributions Reserve	0	0	0	0	217,000	0	0	0	217,000
Shire President COVID-19 Relief Fund	0	0	0	25,000	25,000	0	0	25,000	25,000
	9,352,157	117,049	101,316	25,000	926,328	(1,803,500)	(1,385,500)	7,690,706	8,994,301

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 Jun 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 30 JUNE 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											
Governance											
COVID-19 Donations										0	15,000
General purpose funding											
Grants Commission - <i>General Purpose / Untied Road Grant</i>							1,820,000	920,000	900,000	1,820,000	1,787,080
Health											
Exmouth CLAG								0	5,000	5,000	5,011
Recreation and culture											
DSCI - Regional Every Club	8,320			8,320				0		0	0
BHP - Sport & Rec Community Program	225,000			225,000				0		0	
DSR - Support Club Development Officer							0	40,000	(30,000)	10,000	10,000
State Library of WA								0	900	900	887
Meerilinga Young Childrens - Messy Play Day								0		0	1,000
Various Sponsors - Sports Award								0	10,000	10,000	0
Transport											
Main Roads WA - Direct Grant								0		0	101,772
Economic services											
DPIRD - Tourism Program	30,000			30,000				0		0	0
Ningaloo Visitor Centre										0	200,000
Other property and services											
ATO - Diesel Fuel Subsidy							16,000	16,000	0	16,000	17,092
	263,320	0	0	263,320	0	0	1,836,000	976,000	885,900	1,861,900	2,137,842
TOTALS	263,320	0	0	263,320	0	0	1,836,000	976,000	885,900	1,861,900	2,137,842

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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	77,000	77,000	77,168
Recreation and culture											
R4R - Ningaloo Centre							290,000	290,000		290,000	0
Woodside - Exmouth Bike Facility								0	150,000	150,000	0
Trust - Public Open Space								0	170,000	170,000	170,000
Minderoo Foundation - Solar Panels									580,000	580,000	0
Transport											
MRWA - Murat Road SIF	240,000			240,000			0	0		0	0
MRWA - Murat Road							66,700	66,700		66,700	66,700
MRWA - Yardie Creek Road							98,200	98,200		98,200	115,750
RTR - Roads to Recovery Program							267,432	267,432		267,432	267,432
Regional Airport Security Screening Fund									255,000	255,000	255,000
RADS - Learmonth Airport Masterplan									20,000	20,000	0
RADS - Exmouth Aerodrome Masterplan									23,500	23,500	0
	307,300	0	0	307,300	0	0	722,332	722,332	1,275,500	1,997,832	952,050
Total Non-operating grants, subsidies and contributions	307,300	0	0	307,300	0	0	722,332	722,332	1,275,500	1,997,832	952,050

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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	Closing Balance 30 Jun 2020
	\$	\$	\$	\$
BCITF	1,589	15,669	(10,428)	6,830
BSL Levy	2,400	19,661	(20,651)	1,410
Cash in Lieu POS	378,887	3,586	(170,000)	212,473
Key Bonds	1,150	200	(1,350)	0
Hire Facility Bonds	8,350	5,950	(14,300)	0
Councillor Nomination Fees	0	480	(480)	0
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Donations for other Organisations	135	0	(135)	0
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	(4,114)	0
	469,143	49,659	(221,458)	297,343

MONTHLY LIST OF PAYMENTS - JUNE 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 13697-13705	\$	26,398.11
Direct Debits and EFT Payments EFT17241-EFT17504	\$	1,513,046.81
Credit Card Purchases	\$	3,047.53
Total Municipal Account	\$	1,542,492.45

Trust Account:

Cheque number	\$	-
EFT Payments	\$	5,916.89
Total Trust Account	\$	5,916.89

TOTAL PAYMENTS - JUNE 2020 \$ 1,548,409.34

Reference	Date	Name	Description	Municipal Account	Trust Account
13697	18/06/2020	PIVOTEL SATELLITE PTY LTD	SATELLITE PHONE MONTHLY PLAN JUNE 2020	\$ 31.00	
13698	18/06/2020	TELSTRA CORPORATION	UTILITIES	\$ 10,192.68	
13699	26/06/2020	AUSTRALIAN INSTITUTE OF BUILDING SURVEYORS	2020-2021 AIBS MEMBERSHIP RENEWAL	\$ 600.00	
13700	26/06/2020	DEPARTMENT OF TRANSPORT	FLEET REGISTRATIONS	\$ 14,506.15	
13701	26/06/2020	LGIS WORKCARE	REIMBURSEMENT	\$ 632.63	
13702	26/06/2020	RED NOSE DAY	DONATION	\$ 135.40	
13703	30/06/2020	SHIRE OF EXMOUTH	PETTY CASH RECOUP	\$ 20.30	
13704	30/06/2020	TELSTRA CORPORATION	UTILITIES	\$ 174.95	
13705	30/06/2020	WINTERSUN CARAVAN & TOURIST PARK	ACCOMMODATION	\$ 105.00	
			TOTAL CHEQUES	\$ 26,398.11	\$ -
DD5690.1	01/06/2020	WESTNET PTY LTD	UTILITIES	\$ 149.94	
DD5690.2	01/06/2020	WESTPAC BANKING CORPORATION	BANK FEES	\$ 695.23	
DD5688.1	03/06/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 33,670.77	
DD5696.1	04/06/2020	HP FINANCIAL SERVICES	LEASE REPAYMENT	\$ 4,367.00	
DD5702.1	09/06/2020	WESTERN AUSTRALIAN TREASURY CORP.	LOAN REPAYMENT	\$ 15,988.21	
DD5752.1	09/06/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 210.82	
DD5707.1	16/06/2020	FLIGHT GSE LTD	FREIGHT TOWABLE BELT LOADER	\$ 7,380.97	
DD5709.1	16/06/2020	WESTERN AUSTRALIAN TREASURY CORP.	LOAN REPAYMENT	\$ 7,768.00	
DD5714.1	17/06/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 33,216.16	
DD5723.1	17/06/2020	SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 2,336.54	
DD5732.1	18/06/2020	WESTNET PTY LTD	MONTHLY CHARGES FOR SATELLITE SERVICES	\$ 49.99	
DD5719.1	20/06/2020	WESTERN AUSTRALIAN TREASURY CORP.	LOAN REPAYMENT	\$ 86,385.70	
			TOTAL DIRECT DEBIT PAYMENTS	\$ 192,219.33	\$ -
EFT17241	02/06/2020	CONSTRUCTION TRAINING FUND	BCITF LEVY		\$ 91.75
EFT17242	02/06/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	PAYMENT OF BSL LEVY MAY 2020		\$ 4,507.58
EFT17243	02/06/2020	SHIRE OF EXMOUTH	COMMISSION OF BSL MAY 2020		\$ 88.25
EFT17244	04/06/2020	KLEENIT PTY LTD	CLEANING CONTRACT & COVID 19 CLEANING	\$ 14,194.40	
EFT17245	05/06/2020	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 41,230.00	
EFT17246	05/06/2020	DAIMLER TRUCKS PERTH	FUSO CNATER 918 8.2T LWB CREW CAB	\$ 169,114.00	
EFT17247	05/06/2020	EXMOUTH HARDWARE & BUILDING SUPPLIES	AIRPORT HARWARE ACCOUNT APRIL 20	\$ 513.90	
EFT17248	05/06/2020	GHD	PROGRESS CLAIM FOR DRAFT MASTER PLAN	\$ 10,695.30	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT17249	05/06/2020	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT17250	05/06/2020	NATURE PLAYGROUND	CREVALLE PLAYGROUND INSTALLATION	\$ 15,840.00	
EFT17251	05/06/2020	SUPASTAR ENTERPRISES PTY LTD	AIRPORT WORKS	\$ 88,000.00	
EFT17252	12/06/2020	AMPAC DEBT RECOVERY	DEBT RECOVERY FEES	\$ 71.50	
EFT17253	12/06/2020	AUTOPRO/NINGALOO CAR BOAT HIRE	DEPOT PARTS	\$ 19.95	
EFT17254	12/06/2020	BAY BEANS PTY LTD	CONSUMABLES	\$ 300.86	
EFT17255	12/06/2020	BCS INFRASTRUCTURE SUPPORT PTY LTD	AIRPORT QUARTERLY MAINTENANCE NOV/DEC/JAN	\$ 6,964.01	
EFT17256	12/06/2020	CALTEX STARMART EXMOUTH	TYRE FIT AND BALANCE	\$ 1,724.05	
EFT17257	12/06/2020	CAPE WATER CART AND EXMOUTH LANDSCAPE SUPPLIES	AQUARIUM WATER CARTAGE	\$ 726.00	
EFT17258	12/06/2020	CAPRICORN EXTINGUISHERS	DEPOT BI-ANNUAL SERVICE OF FIRE EXTINGUISHERS	\$ 1,746.40	
EFT17259	12/06/2020	CORAL BAY CHARTERS & GLASS BOTTOM BOATS	NVC OPERATOR PAYMENT MAY 20	\$ 306.00	
EFT17260	12/06/2020	CORAL COAST SHADE SAILS	SEPTIC POND WORKS	\$ 1,320.00	
EFT17261	12/06/2020	ERA CONTRACTORS	ELECTRICAL WORKS	\$ 1,946.56	
EFT17262	12/06/2020	EXMOUTH ADVENTURE COMPANY	NVC OPERATOR PAYMENT MAY 20	\$ 306.00	
EFT17263	12/06/2020	EXMOUTH BETTA HOME LIVING	KETTLE	\$ 149.45	
EFT17264	12/06/2020	EXMOUTH BUS CHARTERS	NVC OPERATOR PAYMENT MAY 20	\$ 127.50	
EFT17265	12/06/2020	EXMOUTH COMMUNITY MARKETS INC	COMMUNITY AND SPORTING GRANT	\$ 1,500.00	
EFT17266	12/06/2020	EXMOUTH DISTRICT HIGH SCHOOL	SHARED COMMUNITY COURTS ELECTRICITY MAY20	\$ 190.82	
EFT17267	12/06/2020	EXMOUTH FUEL SUPPLIES	MAY 2020 FUEL ACCOUNT	\$ 77.52	
EFT17268	12/06/2020	EXMOUTH GYMNASTIC CLUB	COMMUNITY & SPORTING GRANT	\$ 1,500.00	
EFT17269	12/06/2020	EXMOUTH HARDWARE & BUILDING SUPPLIES	BUILDING HARDWARE ACCOUNT MAY20	\$ 6,252.28	
EFT17270	12/06/2020	EXMOUTH NEWSAGENCY & TOYWORLD	STATIONARY MAY20	\$ 763.12	
EFT17271	12/06/2020	EXMOUTH PHARMACY	SUNSCREEN	\$ 9.99	
EFT17272	12/06/2020	EXMOUTH SMASH REPAIRS	REFIT WINDSCREEN	\$ 363.00	
EFT17273	12/06/2020	EXMOUTH WHOLESALEERS	CONSUMABLES	\$ 6,773.29	
EFT17274	12/06/2020	EXY PLUMBING & CONTRACTING	LEARMONTH AIRPORT WORKS	\$ 1,272.25	
EFT17275	12/06/2020	FIRE SERVICES AUSTRALIA (WA) PTY LTD	FEB 20 MAINTENANCE	\$ 229.63	
EFT17276	12/06/2020	FUSION FABRICATION & MARINE	RECREATION CENTRE WORKS	\$ 10,147.00	
EFT17277	12/06/2020	HORIZON POWER - ACCOUNTS	STREET LIGHTING	\$ 16,869.17	
EFT17278	12/06/2020	INMARSAT AUSTRALIA PTY LTD	DEPOT SATELLITE PHONES	\$ 81.05	
EFT17279	12/06/2020	EMPLOYEE REIMBURSEMENT	EMPLOYEE REIMBURSEMENT	\$ 752.50	
EFT17280	12/06/2020	KINGS NINGALOO REEF TOURS	NVC OPERATOR PAYMENT MAY 20	\$ 6,929.20	
EFT17281	12/06/2020	KLEENIT PTY LTD	CLEANING CONTRACT & COVID CLEANING MAY 2020	\$ 13,262.70	
EFT17282	12/06/2020	KULBARDI HILL CONSULTING	INTERPRETIVE SIGNAGE AT MILDURA WRECK SITE	\$ 10,340.00	
EFT17283	12/06/2020	LIVE NINGALOO	NVC OPERATOR PAYMENT MAY 20	\$ 977.50	
EFT17284	12/06/2020	MARIHKY TRUST T/A RAY WHITE EXMOUTH	NVC OPERATOR PAYMENT MAY 20	\$ 1,292.56	
EFT17285	12/06/2020	MESSAGE4U PTY LTD	MEDIA MESSAGES JUNE 2020 ACCOUNT	\$ 44.00	
EFT17286	12/06/2020	MOORE STEPHENS (WA) P/L	FINANCIAL COURSES & WEBINARS	\$ 3,313.20	
EFT17287	12/06/2020	NETWORK POWER SOLUTIONS PTY LTD	WATER SPRAY PARK WORKS	\$ 3,025.00	
EFT17288	12/06/2020	NINGALOO BUILDING AND RENOVATIONS	POOL TOILET BLOCK WORKS	\$ 1,689.95	
EFT17289	12/06/2020	NINGALOO CARAVAN & HOLIDAY RESORT	NVC OPERATOR PAYMENT MAY 20	\$ 166.22	
EFT17290	12/06/2020	NINGALOO COOKING STUDIO	CONSUMABLES	\$ 201.80	
EFT17291	12/06/2020	NINGALOO CORAL BAY - BAYVIEW	NVC OPERATOR PAYMENT MAY 20	\$ 401.35	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT17292	12/06/2020	NINGALOO DISCOVERY	NVC OPERATOR PAYMENT MAY 20	\$ 3,805.45	
EFT17293	12/06/2020	NORCAPE HANDY HIRE STARGAZE INVESTMENT PTY LTD	AIRPORT GROUND WORKS	\$ 1,332.17	
EFT17294	12/06/2020	NORWEST CRANE HIRE #2 PTY LTD	AIRPORT MONTHLY SKIP BIN COLLECTION MAY 2020	\$ 2,019.60	
EFT17295	12/06/2020	OFFICEWORKS	STATIONARY	\$ 877.28	
EFT17296	12/06/2020	PERITUS TECHNOLOGY PTY LTD	AIRPORT CREDIT CARD SOFTWARE MONTHLY APRIL 2020	\$ 242.77	
EFT17297	12/06/2020	QUREMED PTY LTD	CONSUMABLES	\$ 148.98	
EFT17298	12/06/2020	RIVERSIDE BUILDING APPROVALS	FEDERATION PARK CERTIFICATE OF DESIGN COMPLIANCE	\$ 357.50	
EFT17299	12/06/2020	EMPLOYEE REIMBURSEMENT	EMPLOYEE REIMBURSEMENT	\$ 140.00	
EFT17300	12/06/2020	SCOPE BUSINESS IMAGING	MONTHLY PHOTOCOPIER SERVICE FEE	\$ 761.15	
EFT17301	12/06/2020	SEEK LIMITED	RECRUITMENT ADVERTISEMENT	\$ 654.50	
EFT17302	12/06/2020	SIMPLY HEADSETS PTY LTD	PHONE SWITCHES	\$ 270.00	
EFT17303	12/06/2020	SPECIALISED & PRECISION ENGINEERING	LOADER REPAIRS	\$ 3,346.75	
EFT17304	12/06/2020	SPORTS COMMUNITY PTY LTD	MEMBERSHIP AND WEBINARS	\$ 809.00	
EFT17305	12/06/2020	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	AIRPORT FIRST AID KITS SERVICE	\$ 121.11	
EFT17306	12/06/2020	ST JOHNS AMBULANCE	LOCKABLE DEFIBRILLATOR CABINET	\$ 495.00	
EFT17307	12/06/2020	EMPLOYEE REIMBURSEMENT	EMPLOYEE REIMBURSEMENT	\$ 105.00	
EFT17308	12/06/2020	TANK STREAM DESIGN PTY LTD	MERCHANDISE	\$ 560.74	
EFT17309	12/06/2020	TOYOTA MATERIAL HANDLING AUSTRALIA PTY LTD	DEPOT PARTS	\$ 819.95	
EFT17310	19/06/2020	ASM ECLIPSE PTY LTD	MERCHANDISE	\$ 4,038.54	
EFT17311	19/06/2020	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	DEPOT PARTS	\$ 3,207.08	
EFT17312	19/06/2020	AUSTRALIA POST	MONTHLY AUSTRALIA POST ACCOUNT MAY 2020	\$ 494.00	
EFT17313	19/06/2020	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 41,373.13	
EFT17314	19/06/2020	AUTOPRO/NINGALOO CAR BOAT HIRE	DEPOT PARTS	\$ 19.95	
EFT17315	19/06/2020	AVDATA	DEPOT PARTS	\$ 3,348.93	
EFT17316	19/06/2020	BOOEASY PTY LTD	MAY 2020 VISITOR CENTRE BOOKING FEES	\$ 360.16	
EFT17317	19/06/2020	BUSINESS BASE	DEPOT PARTS	\$ 1,399.00	
EFT17318	19/06/2020	CARNARVON MOTOR GROUP	DEPOT PARTS	\$ 293.38	
EFT17319	19/06/2020	CJ LORD BUILDING AND RENOVATION WA PTY LTD	RECREATION CENTRE WORKS	\$ 11,073.83	
EFT17320	19/06/2020	DEPARTMENT OF DEFENCE - TREASURY AND BANKING	AIRPORT TURNOVER RENT	\$ 286,037.46	
EFT17321	19/06/2020	DIVE NINGALOO	LEARNMONTH AIRPORT CYLINDER HIRE	\$ 1,800.00	
EFT17322	19/06/2020	DRIFTWOOD JEWELLERS	COMMISSION ON NVC SALES	\$ 283.20	
EFT17323	19/06/2020	ENVIRONMENTAL HEALTH AUSTRALIA	12 MONTH HEALTH SUBSCRIPTION	\$ 330.00	
EFT17324	19/06/2020	ERA CONTRACTORS	NINGALOO CENTRE ELECTRICAL WORKS	\$ 381.96	
EFT17325	19/06/2020	EXMOUTH BITUMEN SERVICES CRAIG REGAN	FOOTPATH WORKS	\$ 16,597.88	
EFT17326	19/06/2020	EXMOUTH CONCIERGE	CLEANING SERVICES	\$ 165.00	
EFT17327	19/06/2020	EXMOUTH QUARRIES & CONCRETE PTY LTD	DEPOT MATERIALS	\$ 1,017.50	
EFT17328	19/06/2020	EXMOUTH WHOLESALERS	CONSUMABLES	\$ 66.54	
EFT17329	19/06/2020	EXY PLUMBING & CONTRACTING	TANTABIDDI TOILET WORKS	\$ 589.14	
EFT17330	19/06/2020	FUSION FABRICATION & MARINE	RECREATION CENTRE WORKS	\$ 7,710.00	
EFT17331	19/06/2020	GROUND CONTROL AND GARDENS	TREE STUMP REMOVAL	\$ 275.00	
EFT17332	19/06/2020	HAMISH FELL CONSULTING	NVC WEBSITE	\$ 2,400.00	
EFT17333	19/06/2020	INMARSAT AUSTRALIA PTY LTD	DEPOT SATELLITE PHONES MAY 2020	\$ 81.05	
EFT17334	19/06/2020	K SEELEY & TJ SEELEY	DRAFTING OF NVC SALES COUNTER	\$ 1,320.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT17335	19/06/2020	KLEENIT PTY LTD	CLEANING MONTHLY FEE & COVID CLEANING	\$ 12,241.90	
EFT17336	19/06/2020	LANDGATE	MINING TENEMENT DOCUMENTS	\$ 684.77	
EFT17337	19/06/2020	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT17338	19/06/2020	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	VEHICLE REPAIRS	\$ 2,326.55	
EFT17339	19/06/2020	NGT LOGISTICS PTY LTD	FREIGHT	\$ 241.32	
EFT17340	19/06/2020	NINGALOO COOKING STUDIO	CONSUMABLES	\$ 200.00	
EFT17341	19/06/2020	NORCAPE HANDY HIRE STARGAZE INVESTMENT PTY LTD	CREVALLE PARK WORKS	\$ 180.00	
EFT17342	19/06/2020	NORWEST CRANE HIRE #2 PTY LTD	DRY HIRE OF REFUSE TRUCK	\$ 2,640.00	
EFT17343	19/06/2020	RED GRENADE MEDIA	TV COMMERCIAL PACKAGE	\$ 920.00	
EFT17344	19/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 35.00	
EFT17345	19/06/2020	SCOPE BUSINESS IMAGING	PHOTOCOPIER PREVENTATIVE SERVICE PLAN FEE	\$ 577.36	
EFT17346	19/06/2020	SPYKER BUSINESS SOLUTIONS	MONTHLY IT SERVICE FEE MAY 2020	\$ 2,402.13	
EFT17347	19/06/2020	THE HONDA SHOP	DEPOT PARTS	\$ 112.12	
EFT17348	19/06/2020	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 597.59	
EFT17349	19/06/2020	VISUAL CONTRAST	ADVERTISEMENT	\$ 264.00	
EFT17350	19/06/2020	WEBFORGE LOCKER	DEPOT PARTS	\$ 550.00	
EFT17351	19/06/2020	ZANZARA	MOSQUITO TRAP	\$ 2,155.00	
EFT17352	26/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 150.00	
EFT17353	26/06/2020	COUNCILLOR	COUNCILLORS REMUNERATION 1/4/20 - 30/6/20	\$ 3,273.40	
EFT17354	26/06/2020	AQUADEPOT IMPORTS	AQUARIUM PARTS	\$ 1,317.66	
EFT17355	26/06/2020	ASSET INFRASTRUCTURE MANAGEMENT PTY LTD	FINAL PAYMENT FOR DEVELOPMENT OF ASSET MANAGEMENT PLANS	\$ 32,292.62	
EFT17356	26/06/2020	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	DEPOT PARTS	\$ 490.37	
EFT17357	26/06/2020	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 4,392.00	
EFT17358	26/06/2020	AUTOPRO/NINGALOO CAR BOAT HIRE	DEPOT PARTS	\$ 19.65	
EFT17359	26/06/2020	COUNCILLOR	COUNCILLORS REMUNERATION 1/4/20 - 30/6/20	\$ 5,121.25	
EFT17360	26/06/2020	BLUE MEDIA EXMOUTH	STREET BANNER IMAGES	\$ 750.00	
EFT17361	26/06/2020	BRUCE PITTARD	ENGINEERING CERTIFICATION FOR FEDERATION PARK MODIFICATIONS	\$ 275.00	
EFT17362	26/06/2020	BUCHER MUNICIPAL PTY LTD	DEPOT PARTS	\$ 724.59	
EFT17363	26/06/2020	BUNNINGS GROUP LIMITED	DEPOT PARTS	\$ 323.68	
EFT17364	26/06/2020	CALTEX STARMART EXMOUTH	TYRE REPAIR	\$ 48.00	
EFT17365	26/06/2020	CHADSON ENGINEERING PTY LTD	AQUARIUM PARTS	\$ 573.10	
EFT17366	26/06/2020	CLEVERPATCH PTY LTD	ANNUAL LIBRARY CRAFT SUPPLIES	\$ 239.92	
EFT17367	26/06/2020	CLOCKWORK PRINT	BUSINESS CARDS	\$ 247.50	
EFT17368	26/06/2020	COMPLETE TURF SUPPLIES	TURF	\$ 1,323.00	
EFT17369	26/06/2020	COPYRIGHT AGENCY	COPYRIGHT LICENCE 2020-2021	\$ 1,645.28	
EFT17370	26/06/2020	CPS NATIONAL	SOLAR ENERGY PROJECT DOCUMENTATION PREPARATION	\$ 9,680.00	
EFT17371	26/06/2020	DAIMLER TRUCKS PERTH	DEPOT PARTS	\$ 192.15	
EFT17372	26/06/2020	RATE PAYER	RATES REFUND	\$ 3,672.65	
EFT17373	26/06/2020	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESL LEVY 4TH QUARTER CONTRIBUTION	\$ 21,750.00	
EFT17374	26/06/2020	ERA CONTRACTORS	NINGALOO CENTRE ELECTRICAL WORKS	\$ 3,122.68	
EFT17375	26/06/2020	EXMOUTH BETTA HOME LIVING	STATE EMERGENCY SERVICES - AUDIO VISUAL EQUIPMENT	\$ 9,996.00	
EFT17376	26/06/2020	EXMOUTH CAPE REAL ESTATE	MONTHLY RENT ON STORAGE UNIT	\$ 333.66	
EFT17377	26/06/2020	EXMOUTH CULTURAL ARTS CENTRE	COMMUNITY GROUP DONATION	\$ 339.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT17378	26/06/2020	EXMOUTH WHOLESALERS	CONSUMABLES	\$ 528.88	
EFT17379	26/06/2020	COUNCILLOR	COUNCILLORS REMUNERATION 1/4/20 - 30/6/20	\$ 3,423.40	
EFT17380	26/06/2020	GASCOYNE OFFICE EQUIPMENT	MONTHLY SERVICE AGREEMENT	\$ 3,308.10	
EFT17381	26/06/2020	COUNCILLOR	COUNCILLORS REMUNERATION 1/4/20 - 30/6/20	\$ 3,423.40	
EFT17382	26/06/2020	HT CLEANING SERVICES PTY LTD	MONTHLY CLEANING CONTRACT JUNE 2020	\$ 17,669.18	
EFT17383	26/06/2020	INSTRUMENT CHOICE	AQUARIUM PARTS	\$ 2,197.25	
EFT17384	26/06/2020	IT VISION	CHART OF ACCOUNTS RESTRUCTURE	\$ 3,782.90	
EFT17385	26/06/2020	IXOM OPERATIONS PTY LTD	MAY 2020 CHLORINE SERVICE FEE	\$ 634.26	
EFT17386	26/06/2020	KAYFER DESIGNS	MODIFICATIONS TO DRAWINGS FOR FEDERATION PARK	\$ 845.00	
EFT17387	26/06/2020	COUNCILLOR	COUNCILLORS REMUNERATION 1/4/20 - 30/6/20	\$ 3,423.40	
EFT17388	26/06/2020	COUNCILLOR	COUNCILLORS REMUNERATION 1/4/20 - 30/6/20	\$ 12,459.80	
EFT17389	26/06/2020	MOORE STEPHENS (WA) P/L	ONLINE TRAINING	\$ 231.00	
EFT17390	26/06/2020	McLEODS BARRISTERS AND SOLICITORS	LEGAL FEES	\$ 12,314.26	
EFT17391	26/06/2020	OFFICEWORKS	COMMUNITY SERVICE TEAM HEADSETS	\$ 798.90	
EFT17392	26/06/2020	OJOLAS HOLDINGS P/L T/A DIVERSE PROJECT GROUP	VISITOR CENTRE DISPLAY COUNTER	\$ 26,664.74	
EFT17393	26/06/2020	PURCHER INTERNATIONAL	DEPOT PARTS	\$ 1,620.84	
EFT17394	26/06/2020	R&L COURIERS	FREIGHT	\$ 314.60	
EFT17395	26/06/2020	RETAIL DISPLAY DIRECT	NOTICE BOARDS	\$ 998.00	
EFT17396	26/06/2020	SCENT AUSTRALIA PTY LTD	MONTHLY AMBIENT SCENTING	\$ 143.00	
EFT17397	26/06/2020	SETON AUSTRALIA	SNEEZE GUARDS - COVID 19	\$ 3,143.91	
EFT17398	26/06/2020	STIHL SHOP (CSP INDUSTRIES PTY LTD)	DEPOT PARTS	\$ 415.00	
EFT17399	26/06/2020	TACPRO BY MRC	BUILDING PARTS	\$ 469.70	
EFT17400	26/06/2020	TENNANT AUSTRALIA PTY LTD	DEPOT PARTS	\$ 2,241.12	
EFT17401	26/06/2020	THE BBQ FATHER (T/AS ARMANDO (WA) PTY LTD)	PRESENTER MEALS	\$ 157.50	
EFT17402	26/06/2020	TOTAL EDEN PTY LTD	DEPOT PARTS	\$ 742.50	
EFT17403	26/06/2020	TOTALLY WORKWEAR MIDLAND	EMPLOYEE UNIFORMS	\$ 931.90	
EFT17404	26/06/2020	VANGUARD PRESS	WAREHOUSING FEES MAY 2020	\$ 261.58	
EFT17405	26/06/2020	VISUAL CONTRAST	NVC DESIGN CONSULTATION	\$ 396.00	
EFT17406	26/06/2020	WESTERN AQUARIUM FISH	AQUARIUM STOCK	\$ 789.05	
EFT17407	26/06/2020	WESTRAC PTY LTD	DEPOT PARTS	\$ 4,383.89	
EFT17408	26/06/2020	WHALERS RESTAURANT	PRESENTER MEALS	\$ 266.00	
EFT17409	26/06/2020	WILD REPUBLIC AUSTRALASIA PTY LTD	MERCHANDISE	\$ 6,349.20	
EFT17410	26/06/2020	WIRTGEN AUSTRALIA PTY LTD	DEPOT PARTS	\$ 171.97	
EFT17411	26/06/2020	WORKWEAR GROUP PTY LTD	EMPLOYEE UNIFORMS	\$ 239.82	
EFT17412	30/06/2020	AERODROME MANAGEMENT SERVICES PTY LTD (AMS)	ASIC CARD	\$ 230.00	
EFT17413	30/06/2020	AQUATIC ADVENTURE EXMOUTH	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 1,385.50	
EFT17414	30/06/2020	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	PAINT FOR LINE MARKING	\$ 2,052.07	
EFT17415	30/06/2020	BIRDS EYE VIEW NINGALOO	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 296.65	
EFT17416	30/06/2020	BLACKWOODS (J.BLACKWOOD & SON PTY LTD)	WINDOW CLEANING PRODUCTS	\$ 203.39	
EFT17417	30/06/2020	BOC LIMITED	GAS BOTTLE ANNUAL SERVICE CHARGES	\$ 976.72	
EFT17418	30/06/2020	BOYA EQUIPMENT	DEPOT PARTS	\$ 1,113.88	
EFT17419	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 646.47	
EFT17420	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 200.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT17421	30/06/2020	BULLARA ESTATES PTY LTD	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 379.10	
EFT17422	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 4,579.00	
EFT17423	30/06/2020	CAPE IMMERSION TOURS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 471.75	
EFT17424	30/06/2020	CENTRAL REGIONAL TAFE	PLANT TRAINING FOR EMPLOYEES	\$ 7,987.53	
EFT17425	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 55.10	
EFT17426	30/06/2020	CLEAR BRIDGE GROUP PTY LTD	MESH BANNERS	\$ 2,023.65	
EFT17427	30/06/2020	COMMON GROUND TRAILS PTY LTD	MULTI PURPOSE BIKE FACILITY DESIGN	\$ 9,240.00	
EFT17428	30/06/2020	CONTAINIT SOLUTIONS	STORAGE CAGES	\$ 6,452.60	
EFT17429	30/06/2020	CORAL BAY CHARTERS & GLASS BOTTOM BOATS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 760.75	
EFT17430	30/06/2020	CORAL BAY ECOTOURS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 1,007.25	
EFT17431	30/06/2020	CRUISE NINGALOO PTY LTD	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 531.25	
EFT17432	30/06/2020	DIGGA-WEST & EARTHPARTS WA	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 2,288.00	
EFT17433	30/06/2020	DIVE NINGALOO	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 1,011.50	
EFT17434	30/06/2020	ERA CONTRACTORS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 29,452.56	
EFT17435	30/06/2020	EXMOUTH ADVENTURE COMPANY	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 204.00	
EFT17436	30/06/2020	EXMOUTH BUS CHARTERS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 68.00	
EFT17437	30/06/2020	EXMOUTH DISTRICT HIGH SCHOOL	COMMUNITY COURTS ANNUAL CONTRIBUTION	\$ 7,079.60	
EFT17438	30/06/2020	EXMOUTH DIVE & WHALESHARKS NINGALOO	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 6,825.50	
EFT17439	30/06/2020	EXMOUTH HORSEMAN'S CLUB	COMMUNITY & SPORTING GRANT	\$ 1,500.00	
EFT17440	30/06/2020	EXMOUTH POLICE AND CITIZENS YOUTH CLUB (PCYC)	COMMUNITY & SPORTING GRANT	\$ 1,500.00	
EFT17441	30/06/2020	EXMOUTH SQUASH CLUB	INTEREST FREE COMMUNITY LOAN PAYMENT	\$ 22,000.00	
EFT17442	30/06/2020	EXMOUTH WHOLESALERS	CONSUMABLES	\$ 317.57	
EFT17443	30/06/2020	EXY PLUMBING & CONTRACTING	FEDERATION PARK PLUMBING LEAK	\$ 425.53	
EFT17444	30/06/2020	EXMOUTH TYRE & DIESEL SERVICES	TYRE REPAIRS	\$ 235.00	
EFT17445	30/06/2020	GASCOYNE OFFICE EQUIPMENT	RICOH PHOTOCOPIER SERVICES	\$ 2,030.75	
EFT17447	30/06/2020	HARTOG COTTAGES	NINGALOO CENTRE OPERATOR PAYMENTS	\$ 658.75	
EFT17448	30/06/2020	HEMPFIELD SMALL ENGINE SERVICES	LIGHT EQUIPMENT PARTS	\$ 159.50	
EFT17449	30/06/2020	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 6,846.98	
EFT17450	30/06/2020	CUSTOMER	POOL PASS REIMBURSEMENT	\$ 70.85	
EFT17451	30/06/2020	CUSTOMER	POOL PASS REIMBURSEMENT	\$ 44.75	
EFT17452	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 120.00	
EFT17453	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 175.00	
EFT17454	30/06/2020	KENNARDS HIRE	GENERATOR HIRE AT AIRPORT	\$ 5,235.60	
EFT17455	30/06/2020	KINGS NINGALOO REEF TOURS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 7,071.15	
EFT17456	30/06/2020	KLEENIT PTY LTD	PUBLIC AMENITIES CLEANING CONTRACT	\$ 12,625.80	
EFT17457	30/06/2020	LIVE NINGALOO	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 977.50	
EFT17458	30/06/2020	MANTARAYS NINGALOO BEACH RESORT	PRESENTER MEALS	\$ 226.50	
EFT17459	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 594.00	
EFT17460	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 328.97	
EFT17461	30/06/2020	MIRCO BROS PTY LTD	LAYING PELLETS AND WHEAT - DEPOT CHICKENS	\$ 128.00	
EFT17462	30/06/2020	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	PARTS RUBBISH TRUCK EX4574	\$ 173.50	
EFT17463	30/06/2020	NGT LOGISTICS PTY LTD	FREIGHTS	\$ 3,743.00	
EFT17464	30/06/2020	NINGALOO AVIATION	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 884.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT17465	30/06/2020	NINGALOO CARAVAN & HOLIDAY RESORT	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 1,911.20	
EFT17466	30/06/2020	NINGALOO COOKING STUDIO	CATERING FOR MEETING	\$ 275.00	
EFT17467	30/06/2020	NINGALOO CORAL BAY - BAYVIEW	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 1,665.15	
EFT17468	30/06/2020	NINGALOO DISCOVERY	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 14,486.55	
EFT17469	30/06/2020	NINGALOO ECOLOGY CRUISES (GLASS BOTTOM BOAT)	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 3,757.00	
EFT17470	30/06/2020	NINGALOO LODGE EXMOUTH	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 280.50	
EFT17471	30/06/2020	NINGALOO REEF DIVE	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 314.50	
EFT17472	30/06/2020	NINGALOO REEF TO RANGE TOURS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 238.00	
EFT17473	30/06/2020	NINGALOO SAFARI TOURS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 204.00	
EFT17474	30/06/2020	NINGALOO SEA TURTLE REHABILITATION CENTRE	COMMUNITY & SPORTING GRANT	\$ 1,500.00	
EFT17475	30/06/2020	NINGALOO WATER & ICE	WATER	\$ 415.60	
EFT17476	30/06/2020	NINGALOO WHALESHARK N DIVE	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 2,681.75	
EFT17477	30/06/2020	NINGALOO WHALESHARK SWIM	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 811.00	
EFT17478	30/06/2020	NORWEST FLOORCOVERINGS	LEFROY ST UNIT FLOOR AND WALL BATHROOM REPAIRS	\$ 2,475.50	
EFT17479	30/06/2020	OCEAN ECO ADVENTURES	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 1,864.90	
EFT17480	30/06/2020	EMPLOYEE	EMPLOYEE REIMBURSEMENT	\$ 105.00	
EFT17481	30/06/2020	POTSHOT RESORT HOTEL -	NINGALOO CENTRE OPERATOR PAYMENTS	\$ 365.50	
EFT17482	30/06/2020	RAC TOURISM ASSETS PTY LTD	NINGALOO CENTRE OPERATOR PAYMENTS	\$ 1,521.50	
EFT17483	30/06/2020	RAINSTORM DUST CONTROL PTY LTD	GLUON STABILISER	\$ 5,060.00	
EFT17484	30/06/2020	RAY WHITE EXMOUTH/EXMOUTH HOLIDAY HOMES (GETAWAY VILLAS)	NINGALOO CENTRE OPERATOR PAYMENTS	\$ 2,420.29	
EFT17485	30/06/2020	RHYSE MAUGHAN PHOTOGRAPHY	STOCK FOR NVC - LANDSCAPES OF WA	\$ 1,090.00	
EFT17486	30/06/2020	EMPLOYEE REIMBURSEMENT	EMPLOYEE REIMBURSEMENT	\$ 122.00	
EFT17487	30/06/2020	SHIRE OF EXMOUTH	NVC COMMISSION PAYMENT	\$ 13,296.01	
EFT17488	30/06/2020	SKYHAVEN PTY LTD T/AS NINGALOO BLUE CHARTERS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 3,438.25	
EFT17489	30/06/2020	SPYKER BUSINESS SOLUTIONS	MONTHLY IT SUPPORT JUNE 2020	\$ 4,129.95	
EFT17490	30/06/2020	STATE LAW PUBLISHER	GAZETTE ADVERTISING	\$ 105.70	
EFT17491	30/06/2020	EMPLOYEE REIMBURSEMENT	EMPLOYEE REIMBURSEMENT	\$ 35.00	
EFT17492	30/06/2020	STIHL SHOP (CSP INDUSTRIES PTY LTD)	DEPOT PARTS	\$ 133.95	
EFT17493	30/06/2020	STRATAGREEN	EDGING	\$ 974.05	
EFT17494	30/06/2020	TACKLE WORLD EXMOUTH (BLUE WATER)	MARINE CARPET	\$ 58.00	
EFT17495	30/06/2020	TALIS CONSULTANTS PTY LTD	CONSULTANCY SERVICES FOR REPORT ON SEPTAGE PONDS AT QUALING SCARP	\$ 3,201.00	
EFT17496	30/06/2020	THE PECKHAM FAMILY TRUST T/AS SPORT SURFACES	PAINT	\$ 1,017.50	
EFT17497	30/06/2020	THREE ISLANDS WHALESHARK DIVE	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 2,350.25	
EFT17498	30/06/2020	EMPLOYEE	STAFF REIMBURSEMENT	\$ 105.00	
EFT17499	30/06/2020	VISUAL CONTRAST	GRAPHIC DESIGN	\$ 739.20	
EFT17500	30/06/2020	WEST AUSSIE REPTILES	EDUCATION INFORMATION SESSIONS	\$ 700.00	
EFT17501	30/06/2020	YARDIE CREEK BOAT TOURS	NINGALOO CENTRE OPERATOR PAYMENTS JUNE 2020	\$ 1,933.75	
EFT17502	30/06/2020	CONSTRUCTION TRAINING FUND	BCITF LEVY		\$ 49.71
EFT17503	30/06/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL LEVY REMITTANCE JUN 2020		\$ 1,121.35
EFT17504	30/06/2020	SHIRE OF EXMOUTH	BSL LEVY COMMISSIONS JUNE 2020		\$ 58.25
			TOTAL EFT PAYMENTS	\$ 1,320,827.48	\$ 5,916.89
	14/06/2020	BP CARNARVON	FUEL	\$ 60.77	
	14/06/2020	CALTEX WONTHELLA	FUEL	\$ 75.69	

Reference	Date	Name	Description	Municipal Account	Trust Account
	16/06/2020	BP APPECROSS	FUEL	\$ 80.33	
	22/06/2020	BP APPECROSS	FUEL	\$ 33.98	
	22/06/2020	BP AUSTRALIND	FUEL	\$ 72.78	
	23/06/2020	BP CARNARVON	FUEL	\$ 63.95	
	23/06/2020	PUMA 440 GERALDTON	FUEL	\$ 56.61	
	28/06/2020	WESTPAC	CARD FEE	\$ 18.25	
			TOTAL CREDIT CARD CEO	\$ 462.36	
	27/05/1930	MAILCHIMP	IT SUBSCRIPTION	\$ 87.32	
	01/06/2020	CALTEX CORAL BAY	FUEL	\$ 91.69	
	02/06/2020	THE BUSINESS REGISTRATION	RENEWAL OF BUSINESS NAME	\$ 199.00	
	03/06/2020	OUR COMMUNITY PTY LTD	SOFTWARE	\$ 800.00	
	03/06/2020	NEXTMEDIA	LIBRARY SUBSCRIPTIONS	\$ 60.00	
	03/06/2020	PACIFIC MAGAZINES	LIBRARY SUBSCRIPTIONS	\$ 64.99	
	04/06/2020	APPLE	SUBSCRIPTION	\$ 17.99	
	10/06/2020	REZDY	IT SUBSCRIPTION	\$ 273.90	
	16/06/2020	NINGALOO CENTRE	COMMUNITY EVENTS PURCHASES	\$ 235.60	
	18/06/2020	AUSTRALIA THE GIFT SHOP	CITIZENSHIP CEREMONY PURCHASES	\$ 234.83	
	24/06/2020	BOOKTOPIA	LIBRARY BOOK ORDER	\$ 126.95	
	28/06/2020	WESTPAC	CARD FEE	\$ 18.25	
			TOTAL CREDIT CARD EMCC	\$ 2,210.52	
	02/06/2020	WHALERS RESTAURANT	E-GIFT CARD	\$ 103.49	
	23/06/2020	DRI	IT SUBSCRIPTIONS	\$ 23.05	
	28/06/2020	WESTPAC	CARD FEE	\$ 18.25	
			TOTAL CREDIT CARD EMCS	\$ 144.79	
	30/05/2020	BP CARNARVON	FUEL	\$ 73.01	
	01/06/2020	SHARK BAY FUEL DENHAM	FUEL	\$ 71.60	
	01/06/2020	BP CARNARVON	FUEL	\$ 67.00	
	28/06/2020	WESTPAC	CARD FEE	\$ 18.25	
			TOTAL CREDIT CARD EMDS	\$ 229.86	
			TOTAL CREDIT CARD PURCHASES	\$ 3,047.53	
			TOTAL PAYMENTS - JUNE 2020	\$ 1,542,492.45	\$ 5,916.89