



SHIRE OF EXMOUTH

Attachments

Ordinary Council Meeting – 22 April 2021

1.25 – Shire of Exmouth Standards for CEO Recruitment, Performance and Termination

Adoption		
Date	Meeting	Council Decision
22/04/21	OCM	
Review		
Date	Meeting	Council Decision
Delegation		
No.	Title	

Policy Purpose

This Policy is adopted in accordance with section 5.39B of the *Local Government Act 1995*.

Division 1 — Preliminary provisions

1. Citation

These are the Shire of Exmouth Standards for CEO Recruitment, Performance and Termination.

2. Terms used

(1) In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the Shire of Exmouth;

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

- (2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

4. Application of Division

- (1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.
- (2) This Division does not apply —
 - (a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or
 - (b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

5. Determination of selection criteria and approval of job description form

- (1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.
- (2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —
 - (a) the duties and responsibilities of the position; and
 - (b) the selection criteria for the position determined in accordance with subclause (1).

6. Advertising requirements

- (1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.
- (2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- (a) inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or
- (b) if the person advises the local government that the person is unable to access that website address —
 - (i) email a copy of the job description form to an email address provided by the person; or
 - (ii) mail a copy of the job description form to a postal address provided by the person.

8. Establishment of selection panel for employment of CEO

- (1) In this clause —

independent person means a person other than any of the following —

- (a) a council member;
 - (b) an employee of the local government;
 - (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
- (3) The selection panel must comprise —
- (a) council members (the number of which must be determined by the local government); and
 - (b) at least 1 independent person.

9. Recommendation by selection panel

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —
- (a) a summary of the selection panel's assessment of each applicant; and
 - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
- (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and
 - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.

- (4) The selection panel must act under subclauses (1), (2) and (3) —
 - (a) in an impartial and transparent manner; and
 - (b) in accordance with the principles set out in section 5.40 of the Act.
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —
 - (a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and
 - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
 - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.
- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

10. Application of cl. 5 where new process carried out

- (1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.
- (2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —
 - (a) clause 5 does not apply to the new recruitment and selection process; and
 - (b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- (a) the making of the offer of employment to the applicant; and
- (b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

12. Variations to proposed terms of contract of employment

- (1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).

- (2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

13. Recruitment to be undertaken on expiry of certain CEO contracts

- (1) In this clause —

commencement day means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.

- (2) This clause applies if —

- (a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —
- (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
 - (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;

and

- (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.
- (3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.
- (4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

Division 3 — Standards for review of performance of CEOs

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

16. Performance review process to be agreed between local government and CEO

- (1) The local government and the CEO must agree on —
 - (a) the process by which the CEO's performance will be reviewed; and
 - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.
- (3) The matters referred to in subclause (1) must be set out in a written document.

17. Carrying out a performance review

- (1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.
- (2) The local government must —
 - (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
 - (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and
- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

21. General principles applying to any termination

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
 - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and
 - (b) notifying the CEO of any allegations against the CEO; and
 - (c) giving the CEO a reasonable opportunity to respond to the allegations; and
 - (d) genuinely considering any response given by the CEO in response to the allegations.

22. Additional principles applying to termination for performance related reasons

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
 - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and
 - (b) informed the CEO of the performance issues; and
 - (c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
 - (d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.
- (3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12-month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

24. Notice of termination of employment

- (1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.
- (2) The notice must set out the local government's reasons for terminating the employment of the CEO.



Department of
Local Government, Sport
and Cultural Industries



Local Government
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Guidelines for Local Government CEO Recruitment and Selection, Performance Review and Termination

***Local Government (Administration) Amendment
Regulations 2021***

February 2021

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Preface

The *Local Government Legislation Amendment Act 2019* includes a requirement for model standards covering the recruitment and selection, performance review and termination of employment of local government Chief Executive Officers (CEOs). These reforms are intended to ensure best practice and greater consistency in these processes between local governments.

The accompanying guidelines outline the recommended practice for local governments in undertaking these processes. These guidelines will assist local governments in meeting the model standards prescribed in the *Local Government (Administration) Amendment Regulations 2021*.

The standards and guidelines have been developed by the Department of Local Government, Sport and Cultural Industries (Department), in consultation with representatives from the Public Sector Commission, the Ombudsman, the Western Australian Local Government Association (WALGA) and Local Government Professionals WA (LGPro). The Department gratefully acknowledges the participation and contribution of these representatives.

The Department notes that the content of these guidelines does not necessarily reflect the views or policies of the organisations or individuals that have been consulted.

Part 1 – Recruitment and Selection

One of the fundamental roles of the council is the employment of the local government's CEO. The CEO is responsible for implementing the council's strategic vision and leading the local government administration.

Principles

A local government must select a CEO in accordance with the principles of merit, equity and transparency. A local government must not exercise nepotism, bias or patronage in exercising its powers. Additionally, a local government must not unlawfully discriminate against applicants. Section 5.40 of the *Local Government Act 1995* (Act) lists a number of general principles of employment that apply to local governments.

Recruitment and Selection Standard

The minimum standard for recruitment and selection will be met if:

- S1.1** The council has identified and agreed to the qualifications and selection criteria necessary to effectively undertake the role and duties of the CEO within that particular local government context.
- S1.2** The council has approved, by absolute majority, the Job Description Form (JDF) which clearly outlines the qualifications, selection criteria and responsibilities of the position. The JDF is made available to all applicants.
- S1.3** The local government has established a selection panel to conduct the recruitment and selection process. The panel must include at least one independent person who is not a current elected member, human resources consultant, or staff member of the local government.
- S1.4** The local government attracts applicants through a transparent, open and competitive process (this is not necessary for vacancies of less than one year). The local government must advertise a vacancy for the position of CEO in the manner prescribed.
- S1.5** The local government has assessed the knowledge, experience, qualifications and skills of all applicants against the selection criteria.
- S1.6** The local government has verified the recommended applicant's work history, qualifications, referees and claims made in their job application.
- S1.7** The appointment is merit-based, with the successful applicant assessed as clearly demonstrating how their knowledge, skills and experience meet the selection criteria.

Recruitment and Selection Standard cont.

- S1.8** The appointment is made impartially and free from nepotism, bias or unlawful discrimination.
- S1.9** The council has endorsed by absolute majority the final appointment.
- S1.10** The council has approved the employment contract by absolute majority.
- S1.11** The local government re-advertises the CEO position and undertakes a recruitment and selection process after each instance where a person has occupied the position for ten (10) consecutive years.

Guidelines

Recruitment and selection process

The council of the local government should act collectively throughout the recruitment and selection process. To uphold the integrity of the process, the council must resist any attempt to influence the outcome through canvassing or lobbying.

The local government should carefully consider the role of the CEO. This includes the CEO's legislated powers and functions and their role as the head of the administrative arm of the local government. In determining the selection criteria for the position of CEO, it will be important for a local government to consider the needs of the community and the specific skills and experience that will be required of the CEO in that particular local government. The competencies the council looks for in its CEO should reflect the council's strategic community plan.

Once the essential skills and experience which form the selection criteria for the position have been established, the local government must set out the selection criteria (essential and desirable) and the responsibilities of the position in a Job Description Form (JDF). If emphasis is placed on certain selection criteria, this should be highlighted in the JDF so that applicants are aware of this. For example, some level of project management experience will usually be an important criterion, but if the local government is undertaking a major development such as a new recreation centre, added emphasis may need to be given to this criterion.

The JDF must be approved by an absolute majority of the council.

Advertising

The local government should ensure that applicants are clearly informed about the application process, such as the application requirements, the closing date for applications and how applications are to be submitted. It is essential that this process is transparent and that each step in the process is documented. Associated records must be kept in a manner consistent with the *State Records Act 2000* (WA).

It is a requirement that a local government is to give Statewide public notice if the position of CEO becomes vacant. Statewide public notice must contain:

- details of the remuneration and benefits offered;
- details of the place where applications are to be submitted;
- the date and time applications close;
- the duration of the proposed contract;
- a web address where the JDF can be accessed;
- contact details for a person who can provide further information; and
- any other relevant information.

In order to attract the best possible pool of applicants for the position of CEO, it is recommended that local governments use a diverse range of advertising methods, mediums and platforms (in addition to the advertising requirement under section 5.36(4) of the Act). For example:

- advertising on the local government's website;
- posting on online jobs boards (e.g. SEEK);
- sharing the advertisement via professional networks; and
- undertaking an executive search.

A local government must publicly advertise the CEO position if the same person has remained in the job for 10 consecutive years. This requirement does not prevent the incumbent CEO from being employed for another term, provided they are selected in accordance with the standards for recruitment and selection.

Selection panel and independent person

Local governments are required to establish a selection panel to conduct and facilitate the recruitment and selection process. The selection panel should be made up of elected members (the number of which is determined by the council) and must include at least one independent person. The independent person cannot be a current elected member, human resources consultant, or staff member of the local government. Examples of who the independent person could be include:

- former elected members or staff members of the local government;
- former elected members (such as a Mayor or Shire President) or staff members of *another* local government;
- a prominent or highly regarded member of the community; or
- a person with experience in the recruitment of CEOs and senior executives.

The panel are responsible for assessing applicants and making a recommendation to council regarding the most suitable applicant or applicants. The essence of the role of an independent panel member is to bring an impartial perspective to the process and reduce any perception of bias or nepotism.

It is essential that prior to a person's appointment to a selection panel they are informed of the duties and responsibilities of their role and that of the panel. It is recommended that local governments develop a policy or terms of reference to facilitate this process that incorporate the standards for recruitment at Division 2 of the *Local Government (Administration) Amendment Regulations (No.2) 2020*. A policy should include important information that outlines:

- The primary functions of the panel;
- Roles and responsibilities of panel members;
- Composition of the panel;
- Duration of term;
- Desirable criteria for appointment to the panel;
- A requirement that panel members sign a confidentially agreement and agree to the duties and responsibilities of their role; and
- Any other information the local government deems necessary for the panel to effectively carry out their role.

Independent human resources consultant

A local government should seek independent advice from a human resources consultant where the council lacks the capacity or expertise to facilitate the recruitment and selection process (or any aspect of it). A member of the human resources team within a local government should not be involved in the recruitment of a new CEO.

The consultant should not be associated with the local government or any of its council members. The consultant can be an independent human resources professional, recruitment consultant, or recruitment agency.

An independent human resources consultant can provide advice to the selection panel on how to conduct the recruitment process, or a local government may engage a consultant to support it in undertaking certain aspects of the recruitment process, such as one or more of the following:

- development or review of the JDF;
- development of selection criteria;
- development of assessment methods in relation to the selection criteria;
- drafting of the advertisement;
- executive search;
- preliminary assessment of the applications;
- shortlisting;
- drafting questions for interview;
- coordinating interviews;
- preparing the selection summary assessment and recommendation;

- arranging for an integrity check and/or police clearance; and
- assisting the council in preparing the employment contract.

The consultant is not to be directly involved in determining which applicant should be recommended for the position, their role is not one of decision-maker.

It is recommended that rigorous checks be conducted on any independent consultants before they are engaged to ensure they have the necessary skills and experience to effectively assist the council. Local government recruitment experience may be beneficial but is not a requirement.

The independent human resources consultant must be able to validate their experience in senior executive recruitment and appointments. It is important to note that if the local government uses a consultant or agency to assist in finding applicants, they will require an employment agent licence under the *Employment Agents Act 1976* (WA).

A good independent human resources consultant will bring expertise, an objective perspective and additional human resources to what is a complex and time-consuming process. Given the time and effort involved in finding a competent CEO, and the cost of recruiting an unsuitable CEO, there can be a good business case for spending money on a human resources consultant.

If a decision is made to engage an independent human resources consultant, it is imperative that the council maintains a high level of involvement in the process and enters into a formal agreement (contract) with them. In order to manage the contract efficiently, and ensure an effective outcome, regular contact with the consultant is required during the recruitment process. As with any contractor engagement, the local government must ensure their procurement and tender processes comply with the Act and the procurement policy of the local government.

Council's responsibilities

A human resources consultant cannot undertake the tasks for which the council is solely responsible. An independent consultant cannot and should not be asked to:

- Conduct interviews: This should be done by the selection panel. However, council may decide to interview applicants recommended by the selection panel. A consultant can provide support with interviews, providing advice on the recruitment and selection process and writing up recommendations. The consultant may also arrange referee reports and checks of applicants.
- Make the decision about who to appoint to the position of CEO: Only the council can make this decision, drawing upon advice from the selection panel.
- Negotiate the terms and conditions of employment: Noting that the consultant should be able to provide advice on remuneration constraints and other terms and conditions.

Creating Diversity

In order to ensure all applicants are given an equal opportunity for success, selection methods need to be consistent and objective. In a structured interview, each applicant should have the opportunity to answer the same primary questions with follow-up questions used to illicit further detail or clarification. Behavioural-based interview

questions are objective and gauge the applicants' suitability, reducing biases in assessment (see examples below).

Basing a selection decision on the results of a number of selection methods can help to reduce procedural shortcomings and ensure the best applicant is chosen. Psychometric, ability and aptitude testing are considered to be valid, reliable and objective. While applicants with extensive experience and reputable education may appear to be more qualified, an objective assessment of each person's ability and personal traits can help to provide a clearer picture of the applicant.

Where possible, it is recommended that local governments ensure diversity on the selection panel. This may be achieved by ensuring gender, ethnicity, age and experiential diversity is represented on the panel. Diversity is also a consideration when selecting an independent person for the selection panel, particularly where there is a lack of diversity on the council. A diverse selection panel will assist in making quality decisions regarding suitable applicants.

Individuals are often unaware of biases they may have. For this reason, it is helpful for the selection panel to undertake training about unconscious biases. Awareness of unconscious biases assists individuals in preventing those biases from interfering in their decision making. For example, if there are considerable discrepancies in the assessment scores between two panel members, discussion will be required to ensure bias has not influenced these scores. Allowing team members to acknowledge and recognise prejudices is essential to managing those biases. The following biases should be addressed:

- "Similar-to-me" effect - if interviewers share the same characteristics with the applicants or view those characteristics positively, they are more likely to score them highly;
- "Halo" effect – interviewers may let one quality (such as race, gender, looks, accent, experience, etc.) positively or negatively affect the assessment of the applicant's other characteristics.

Due Diligence

It is essential that the local government ensures that the necessary due diligence is undertaken to verify an applicant's qualifications, experience and demonstrated performance. This includes:

- verifying an applicant's qualifications such as university degrees and training certificates;
- verifying the applicant's claims (in relation to the applicant's character, details of work experience, skills and performance) by contacting the applicant's referees. Referee reports should be in writing in the form of a written report, or recorded and verified by the referee;
- requesting that an applicant obtains a national police clearance as part of the application process; and
- ensuring no conflicts of interests arise by looking to outside interests such as board membership and secondary employment.

A council may wish to contact a person who is not listed as an applicant's referee,

such as a previous employer. This may be useful in obtaining further information regarding an applicant's character and work experience, and verifying related claims. The applicant should be advised of this and be able to provide written comments to the council.

A search of social media and whether an applicant has an online presence may also assist in identifying potential issues. For example, an applicant may have expressed views which are in conflict with the local government's values. This should be made clear in the application information. To ensure the integrity of the recruitment process, a council must act collectively when performing due diligence.

Selection

Once the application period closes, the selection panel, or consultant on behalf of the selection panel, must assess applications and identify a shortlist of applicants to be interviewed.

In shortlisting applicants for the interview phase, the selection panel should consider the transferable skills of applicants and how these would be of value in the role of CEO. The selection panel should not overlook applicants who do not have experience working in the local government sector.

It is important that the assessment process is consistent for all applicants. For example, each applicant is asked the same interview questions which are related to the selection criteria and each are provided with the same information and undertake the same assessments.

Elected members should declare any previous association with an applicant or any potential conflict of interest at the time of shortlisting if they are part of the selection panel. Similarly, if the interviews involve the full council, the elected member should make an appropriate declaration before the interviews commence. If the potential conflict of interest is significant or a member's relationship with an applicant may result in claims of nepotism, patronage or bias, the council may need to consider whether to exclude the elected member from the process. The decision should be documented and recorded for future reference.

Selecting an applicant should be based on merit; that is, choosing an applicant that is best suited to the requirements of the position and the needs of the local government. This involves the consideration and assessment of applicants' skills, knowledge, qualifications and experience against the selection criteria required for the role. As part of the selection process, a council may consider it appropriate for each of the preferred candidates to do a presentation to council.

The appointment decision by the council should be based on the assessment of all measures used, including:

- assessment technique(s) used (e.g. interview performance);
- quality of application;
- referee reports;
- verification and sighting of formal qualifications and other claims provided by the applicant; and
- other vetting assessments used (e.g. police checks, integrity checks, etc.).

Employment contract

In preparing the CEO's employment contract, the council must ensure the contract includes the necessary provisions required under section 5.39 of the Act and associated regulations.

Section 5.39 of the Act provides that a CEO's employment contract must not be for a term exceeding five years. The term of a contract for an acting or temporary position cannot exceed one year.

Further, the employment contract is of no effect unless it contains:

- the expiry date of the contract;
- the performance review criteria; and
- as prescribed under regulation 18B of the Administration Regulations, the maximum amount of money (or a method of calculating such an amount) to which the CEO is to be entitled if the contract is terminated before the expiry date. The amount is not to exceed whichever is the lesser of:
 - the value of one year's remuneration under the contract; or
 - the value of the remuneration that the CEO would have been entitled to, had the contract not been terminated.

It is recommended that the council seeks independent legal advice to ensure that the contract is lawful and able to be enforced. In particular, advice should be sought if there is any doubt as to the meaning of the provisions of the contract.

Councils should be aware that CEO remuneration is determined by the Salaries and Allowances Tribunal and the remuneration package may not fall outside the band applicable to the particular local government.

The CEO's employment contract should clearly outline grounds for termination and the termination process in accordance with the standards in regulations.

The council of the local government must approve, by absolute majority, the employment contract and the person they appoint as CEO.

Appointment

A decision to make an offer of employment to a preferred applicant must be made by an absolute majority of council. If the preferred applicant accepts the offer and the proposed terms of the contract without negotiation, there is no further requirement for council to endorse the applicant and the contract. However, if there is a process of negotiation to finalise the terms and conditions of the contract, council is required to endorse the appointment and approve the CEO's employment contract by absolute majority. In both instances, the employment contract must be signed by all parties.

The council should notify both the successful individual and the remaining unsuccessful applicants as soon as possible before publicly announcing the CEO appointment.

The successful applicant should not commence duties with the local government as CEO until the employment contract has been signed.

The unsuccessful applicants (including those not interviewed) should be notified of the outcome of their application. It is recommended that the local government creates a template letter for unsuccessful applicants that can be easily personalised with the applicants' details and sent out quickly.

The council should keep a record of their assessment of the unsuccessful applicant(s) and provide the unsuccessful applicant(s) with the opportunity to receive feedback on their application, or interview performance if they were granted an interview. Should an unsuccessful applicant request feedback, it is recommended that a member of the selection panel provides this. If a recruitment consultant is used, they may undertake this task.

Confidentiality

The local government should ensure that all information produced or obtained during the recruitment and selection process is kept confidential. This includes applicants' personal details, assessment details, the selection report and outcome of the process. This ensures privacy requirements are met and maintains the integrity of the process. It is recommended that selection panel members and councillors sign a confidentiality agreement to ensure that they are aware of their obligations.

CEO induction

Local governments should ensure that they provide the CEO with all of the necessary information on the local government's processes, policies, procedures and systems at the commencement of the CEO's employment.

New CEOs are eligible to participate in the Local Government CEO Support Program which is a joint initiative of the Department and LG Pro to provide mentoring and general support to those appointed to the position of CEO in a local government for the first time. The program runs for six to nine months from the time a CEO is appointed and involves the CEO being matched with a mentor that best meets their needs.

The program provides the CEO with an opportunity (through meetings and on-going correspondence) to discuss a wide range of issues with their appointed mentor in the strictest confidence. The program is aimed at addressing the individual needs of the CEO. Examples of issues that may be covered include the following:

- Role of the CEO
- Governance
- Strategic and long-term planning
- Legislative framework
- Relationships and dealing with council members
- Risk management
- Resource management
- Managing the business of Council
- Family considerations

Part 2 – Performance Review

Principles

The standards regarding CEO performance review are based on the principles of fairness, integrity and impartiality.

Performance Review Standards

The minimum standard for performance review will be met if:

- S2.1** Performance criteria is specific, relevant, measurable, achievable and time-based.
- S2.2** The performance criteria and the performance process are recorded in a written document, negotiated with and agreed upon by the CEO and council.
- S2.3** The CEO is informed about how their performance will be assessed and managed and the results of their performance assessment.
- S2.4** The collection of evidence regarding performance outcomes is thorough and comprehensive.
- S2.5** Assessment is made free from bias and based on the CEO's achievements against documented performance criteria, and decisions and actions are impartial and transparent.
- S2.6** The council has endorsed the performance review assessment by absolute majority.

Guidelines

Section 5.38 of the Act provides that, for a CEO who is employed for a term of more than one year, the performance of a CEO is to be reviewed formally at least once in every year of their employment.

In addition to this minimum requirement, it is recommended that the council engages in regular discussions with the CEO regarding their performance against the performance criteria, including progress and ways that the CEO can be supported. Any changes to the CEO's performance agreement such as changes to the performance criteria should also be discussed, and agreed to, between the council and the CEO, as the matter arises.

Employment contract and performance agreement

Section 5.39, of the Act requires the employment contract to specify the performance criteria for the purpose of reviewing the CEO's performance. This will include ongoing permanent performance criteria. A local government may wish to have a separate additional document called a "performance agreement" which includes the

performance review criteria in the employment contract, additional criteria (e.g. the performance indicators in relation to specific projects) and how the criteria will be assessed. The performance agreement should be negotiated and agreed upon by the CEO and the council. The performance agreement may also set out the CEO's professional development goals and outline a plan to achieve these goals.

Performance Criteria

Setting the performance criteria is an important step. One of the CEO's key responsibilities is to oversee the implementation of council's strategic direction, and so it is important to align the CEO's performance criteria to the goals contained in the council's Strategic Community Plan and Corporate Business Plan. Accordingly, as these plans are updated, the CEO's performance criteria should be updated to reflect the changes.

In leading the administrative arm of a local government, the CEO is responsible for undertaking core tasks, the achievement of which will contribute to the effectiveness of the council. It is important that the outcomes associated with these tasks are measurable and clearly defined. These could be in relation to:

- service delivery targets from the council's Strategic Community Plan;
- budget compliance;
- organisational capability;
- operational and project management;
- financial performance and asset management;
- timeliness and accuracy of information and advice to councillors;
- implementation of council resolutions;
- management of organisational risks;
- leadership (including conduct and behaviour) and human resource management; and
- stakeholder management and satisfaction.

Performance criteria should focus on the priorities of the council and, if appropriate, can be assigned priority weighting in percentages. The council and CEO should set goals related to target outcomes for future achievement in the performance criteria. Goals should be specific, measurable, achievable, relevant and time-based.

Following the determination of the performance criteria and goals, the council will need to determine how to measure the outcomes of each criteria. It is important to relate performance indicators to the selection criteria used in selecting the CEO. For example, if the CEO has been selected due to their financial experience and ability to improve the local government's finances, indicators regarding improved revenue and reduced expenses are obvious starting points.

Considering the context within which the local government is operating is important. For example, if a significant financial event occurs, such as a downturn in the economy, financial performance indicators will likely need to be adjusted. It is important that such contextual factors are given appropriate weighting and that goals are flexible to allow regular adjustment. Adjustments may be initiated by either the CEO or the council. Councils need to be realistic in terms of their expectations of a CEO's performance and provide appropriate resources and support to facilitate the

achievement of performance criteria.

Performance review panel

It is recommended that the council delegates the CEO performance review to a panel (e.g. comprising certain council members and an independent observer). The panel has a duty to gather as much evidence as possible upon which to base their assessments. The role of the review panel includes developing the performance agreement in the first instance, conducting the performance review and reporting on the findings and recommendations of the review to council. It is also recommended that council develop a policy to guide the performance review process. A policy might include the composition of the panel, primary functions, the role and appointment of an independent consultant, and the responsibilities of review panel members.

Independent consultant

If a council lacks the resources and expertise to meet the expected standard of performance review, the council should engage an external facilitator to assist with the process of performance appraisal and the development of the performance agreement. The local government should ensure that the consultant has experience in performance review and, if possible, experience in local government or dealing with the performance review of senior executives. The consultant should not have any interest in, or relationship with, the council or the CEO.

With guidance from the performance review panel, a consultant can facilitate the following tasks:

- setting performance criteria;
- preparing the performance agreement;
- collecting performance evidence;
- writing the performance appraisal report;
- facilitating meetings between the performance review panel;
- assisting with the provision of feedback to the CEO;
- formulating plans to support improvement (if necessary); and
- providing an objective view regarding any performance management-related matters between the concerned parties.

Assessing performance

It is a requirement of the regulations that the process by which the CEO's performance will be reviewed is documented and agreed to by both parties. Council and the CEO must also agree on any performance criteria that is in addition to what is specified in the CEO's contract of employment. The option to include additional criteria for performance review purposes by agreement provides a degree of flexibility for both parties in response to changing circumstances and priorities.

It is essential that CEO performance is measured in an objective manner against the performance criteria alone. It is important that reviews are impartial and not skewed by personal relationships between the review panel and the CEO. Close personal relationships between the panel members and the CEO can be just as problematic as extremely poor relationships. Evidence of CEO performance may come from an array of sources, many of which the CEO themselves can and should provide to the

council as part of regular reporting. These sources include:

- achievement of key business outcomes;
- interactions with the council and progress that has been made towards implementing the council's strategic vision;
- audit and risk committee reports;
- workforce metrics (e.g. the average time to fill vacancies, retention rate, information about why people leave the organisation and staff absence rate);
- incident reports (e.g. results of occupational health and safety assessments, the number and nature of occupational health and safety incident reports, and the number and nature of staff grievances);
- organisational survey results;
- relationships (e.g. with relevant organisations, stakeholder groups, and professional networks); and
- insights from key stakeholders (this could be done by way of a survey to obtain stakeholder input).

It is important that, in addition to looking at the achievement of key performance indicators (KPIs), the council considers the following:

- How the CEO has achieved the outcomes. In particular, whether or not their methods are acceptable and sustainable.
- The extent to which current performance is contingent upon current circumstances. Has the CEO demonstrated skills and behaviours to address and manage changes in circumstances which have affected his or her performance? (for example, the impact of COVID-19.)
- What the CEO has done to ensure the wellbeing of staff and to maintain trust in the local government.

The council should consider the attention the CEO has given to ensuring equal employment opportunity, occupational health and safety, privacy, managing potential conflicts of interest, and complying with procurement process requirements.

Addressing performance issues

Once the CEO's performance has been assessed, it is essential that any areas requiring attention or improvement are identified, discussed with the CEO and a plan is agreed and put in place to address these. The plan should outline the actions to be taken, who is responsible for the actions and an agreed timeframe.

The performance review panel must decide on an appropriate course of action that will address the performance issue. This may include professional development courses, training, counselling, mediation, mentoring or developing new work routines to ensure specific areas are not neglected. The performance review panel should then arrange for regular discussion and ongoing feedback on the identified performance issues, ensuring improvements are being made.

It is important to keep in mind that a local government falling short of its goals is not always attributable to the CEO. External factors may have resulted in initial performance expectations becoming unrealistic. Failure to meet performance criteria does not necessarily mean the CEO has performed poorly and, for this reason,

performance and outcome should be considered separately. Where ongoing issues have been identified, the council will need to take a constructive approach and seek to develop the CEO's competency in that area.

While there are obligations on the council to manage the CEO in regard to their performance, when it extends into potential wrongdoing (misconduct), the council should be referring the matter to the Public Sector Commission or Corruption and Crime Commission. This provides an independent process to follow and ensures probity, natural justice and oversight of allegations.

Confidentiality

The council must ensure that accurate and comprehensive records of the performance management process are created. Any information produced must be kept confidential.

Part 3 – Termination

Principles

The standards for the termination of a local government CEO's employment (other than for reasons such as voluntary resignation or retirement) are based on the principles of fairness and transparency. Procedural fairness is a principle of common law regarding the proper and fair procedure that should apply when a decision is made that may adversely impact upon a person's rights or interests.

Termination Standards

The minimum standards for the termination of a CEO's contract will be met if:

- S3.1** Decisions are based on assessment of the CEO's performance as measured against the documented performance criteria in the CEO's contract.
- S3.2** Performance issues have been identified as part a performance review (conducted within the preceding 12 months) and the CEO has been informed of the issues. The council has given the CEO a reasonable opportunity to improve and implement a plan to remedy the performance issues, but the CEO has not subsequently remedied these issues to the satisfaction of the local government.
- S3.3** The principle of procedural fairness is applied. The CEO is informed of their rights, entitlements and responsibilities in the termination process. This includes the CEO being provided with notice of any allegations against them, given a reasonable opportunity to respond to those allegations or decisions affecting them, and their response is genuinely considered.
- S3.4** Decisions are impartial and transparent.
- S3.5** The council of the local government has endorsed the termination by absolute majority.
- S3.6** The required notice of termination (which outlines the reasons for termination) is provided in writing.

Guidelines

Reasons for termination

The early termination of a CEO's employment may end due to:

- poor performance;
- misconduct; or
- non-performance or repudiation of contract terms.

There is a difference between poor performance and serious misconduct. Poor performance is defined as an employee not meeting the required performance criteria or demonstrating unacceptable conduct and behaviour at work, it includes:

- not carrying out their work to the required standard or not doing their job at all;
- not following workplace policies, rules or procedures;
- unacceptable conduct and behaviour at work;
- disruptive or negative behaviour at work;
- not meeting the performance criteria set out in the employment contract and/or performance agreement unless these are outside the CEO's control;
- not complying with an agreed plan to address performance issues;
- failing to comply with the provisions of the *Local Government Act 1995* and other relevant legislation;
- failing to follow council endorsed policies.

Serious misconduct can include when an employee:

- causes serious and imminent risk to the health and safety of another person or to the reputation or revenue of the local government; or
- behaves unlawfully or corruptly; or
- deliberately behaves in a way that's inconsistent with continuing their employment.

Examples of serious misconduct can include:

- matters arising under section 4(a), (b) and (c) of the *Corruption, Crime and Misconduct Act 2003*;
- theft;
- fraud;
- assault;
- falsification of records;
- being under the influence of drugs or alcohol at work; or
- refusing to carry out appropriate and lawful resolutions of council.

Misconduct is also defined in section 4 of the *Corruption, Crime and Misconduct Act 2003* (WA). Under this Act, misconduct can be either serious or minor and the obligation to notify the Public Sector Commission (PSC) or the Corruption and Crime Commission (CCC) is paramount.

Termination on the basis of misconduct is covered by employment law. A local government should seek independent legal, employment or industrial relations advice prior to a termination. A council should also seek independent advice during the termination process including advice on the relevant employment legislation affecting CEO employment and the application of that legislation to their specific circumstances. This will ensure that a council complies with employment law during the entire termination process.

A local government is required to endorse the decision to terminate a CEO's employment by way of an absolute majority decision. A local government must certify that the termination was in accordance with the adopted standards in regulations.

Opportunity to improve and mediation

If a CEO is deemed to have been performing poorly, the council must be transparent and inform the CEO of this. It is important that the CEO is given an opportunity to remedy the issues within a reasonable timeframe as agreed between the CEO and the council. The council should clearly outline the areas in need of improvement, and with the CEO's input, determine a plan to address any issues. If a plan for improvement is put in place and the CEO's performance remains poor, then termination may be necessary. If a local government decides to terminate the employment of the CEO it must have conducted a performance review in the previous 12 months in accordance with section 5.38 of the Act.

Where the concerns or issues relate to problematic working relationships or dysfunctional behaviour, it is recommended that a council engages an independent accredited mediator to conduct a mediation between the parties. A mediation session may be useful in assisting parties to understand and address issues before the situation escalates to a breakdown in the working relationship (which affects the ability of the CEO to effectively perform their duties) and the subsequent termination of the CEO's employment.

Termination report

The council should prepare a termination report which outlines the reasons for termination, the opportunities and assistance provided to the CEO to remedy any issues, and an explanation of the CEO's failure to do so. Council must provide prior opportunities and support to the CEO to assist them in remedying the issues which form the basis of the termination. It is a requirement of the regulations that council must provide written notice to the CEO outlining the reasons for their decision to terminate. In addition, council must certify that the termination of the CEO's employment was carried out in accordance with the standards set out in regulations.

Confidentiality

Local governments should ensure that the termination process is kept confidential. The CEO is to be informed of their rights and entitlements. Notice of termination of employment is required to be given in writing. Where possible, the news of termination of employment should also be delivered in person. The CEO should be provided with a letter outlining the reasons for, and date of, the termination of their employment.

Before making any public announcements on the termination of the CEO, a council should ensure that the entire termination process is complete, including that the CEO has been informed in writing of the termination.

Disclaimer

It is outside the scope of these guidelines to provide legal advice, and local governments should seek their own legal advice where necessary. Guidance as to legal requirements and compliance in relation to the termination of employment is provided by the Fair Work Commission at www.fwc.gov.au, the Fair Work Ombudsman at www.fairwork.gov.au and the Western Australian Industrial Relations Commission at www.wairc.wa.gov.au.

1.26 – Shire of Exmouth Code of Conduct Council Members, Committee Members and Candidates

Adoption		
Date	Meeting	Council Decision
22/04/21	OCM	
Review		
Date	Meeting	Council Decision
Delegation		
No.	Title	

Preamble

This is the Shire of Exmouth’s Code of Conduct for Council Members, Committee Members and Candidates and (the Code) sets out acceptable standards of professional conduct.

The Code provides a guide and a basis of expectations for Elected Members, Committee Members and Candidates. It encourages a commitment to ethical and professional behaviour and encourages greater transparency and accountability within the Shire of Exmouth.

Statutory Environment

The Shire of Exmouth’s Code of Conduct observes statutory requirements of the *Local Government Act 1995* (s.5.103 – Model code of conduct for council members, committee members and candidates) and *Local Government (Model Code of Conduct) Regulations 2021*.

Preliminary Provisions

1. Citation

This is the *Shire of Exmouth Code of Conduct for Council Members, Committee Members and Candidates*.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

General Principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

- (1) A council member, committee member or candidate should —
 - (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) identify and appropriately manage any conflict of interest; and
 - (e) avoid damage to the reputation of the local government.
- (2) A council member or committee member should —
 - (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision-making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and

- (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.

- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

Rules of conduct

Notes for this Division:

1. Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A minor breach is dealt with by a standards panel under section 5.110 of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —
electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
resources of a local government includes —
 - (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
local government employee means a person —
 - (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
 - (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

- (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —
 - closed meeting** means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;
 - confidential document** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;
 - document** includes a part of a document;
 - non-confidential document** means a document that is not a confidential document.
- (2) A council member must not disclose information that the council member —
 - (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
 - (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
 - interest** —
 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —

- (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

Guidelines on the Model Code of Conduct for Council Members, Committee Members and Candidates

March 2021

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Model Code of Conduct

Introduction

Local government is vital for the delivery of key services and infrastructure in the community. Individuals who are, or seek to be, members of local councils and council committees are entrusted by their community to represent local views, make sound decisions, and utilise public funds effectively to deliver services and amenities for their community. As such, a high standard of professional and ethical conduct is expected of council members and committee members in local governments, as well as candidates in local government elections.

A review of the *Local Government Act 1995* (Act), including consultation with community and sector stakeholders, led to the implementation of priority reforms under the *Local Government Amendment Act 2019* (Amendment Act).

The Amendment Act was developed in response to stakeholder feedback that there was a need for governance reforms, including a Code of Conduct for council members, committee members and candidates that clearly reflects community expectations of behaviour and supports consistency between local governments in relation to the overall process for managing alleged breaches of that Code.

As a result, key reforms under the Amendment Act include the introduction of a Model Code of Conduct (Model Code) that must be adopted by local governments and applied to council members, committee members and candidates; as well as a separate Code of Conduct for Employees.

The Model Code replaces the previous statutory requirement for local governments to develop and implement an individual code of conduct for their council members, committee members and employees.

The *Model Code of Conduct Regulations 2021* (Regulations) have been developed to give effect to the Amendment Act, and provide for:

- overarching principles to guide behaviour;
- behaviours and complaints which are managed by local governments; and
- rules of conduct, contraventions of which are considered by the independent Local Government Standards Panel (Standards Panel) where appropriate.

Definitions

The Model Code defines key terms to aid understanding and compliance. Where a term is not defined in either the Regulations or the Act, then the generally accepted meaning of the term applies. Some additional guidance is provided as follows:

Candidate: an individual is considered a candidate when their nomination for election is accepted by a Returning Officer under section 4.49 of the Act. The Model Code applies to the individual from that point. Any alleged breach of the Model Code may only be addressed if and when the individual is elected as a council member.

Council member: references to ‘council member’ in the Regulations mean an individual who has been elected as a council member under the Act. The requirements of the Regulations also apply to a council member who is a committee member on a council committee.

Committee member: under the Regulations, a ‘committee member’ includes any council member, local government employee or unelected member of the community who has been engaged by the council to participate in a council committee.

Evidence: references to ‘evidence’ in the Regulations means the available facts or information indicating whether an allegation is true or valid. Local governments must use evidence provided by the complainant and by the person to whom the complaint relates, as well as other relevant information, to decide whether an alleged breach of the Model Code has occurred.

Local government(s): per the approach in the Act, references to ‘local government’ in the Regulations mean the body corporate that is the local governing body made up of the council, Chief Executive Officer (CEO) and administrative staff appointed and managed by the CEO.

Where a statutory function entails decision-making on governance matters, the council is responsible for making those decisions unless the matter is delegated. This includes decisions on complaints regarding the conduct of council members, committee members and candidates, as set out in the Regulations.

Further guidance on certain terms in the Model Code is provided in these Guidelines.

Purpose

The purpose of the Model Code is to guide the decisions, actions and behaviours of members, both in council and on council committees, and of candidates running for election as a council member.

Members must comply with the provisions in the Model Code in fulfilling their role and responsibilities in council and on council committees, as set out in the Act.

An individual who has nominated as a candidate for election as a council member is also required to demonstrate professional and ethical behaviour during their election campaign. If elected, the individual must continue to comply with the Model Code in council and on council committees.

It is the individual responsibility of council members, committee members and candidates to become familiar with the Model Code, these Guidelines and any relevant policies of their local government, and to follow the Code at all times.

Where the behaviour of a council member, committee member or candidate does not comply with the Code, it is intended that the local council address the behaviour through education and other remedial actions that the council considers appropriate, rather than formal sanctions.

Where an individual does not comply with any action required by the council, then the council may determine that the matter is to be referred to the Standards Panel as an

alleged contravention of a rule of conduct. The Standards Panel has the authority to make binding decisions regarding allegations of minor misconduct.

Adoption

Section 5.104 of the Act requires that local governments adopt the Model Code as their Code of Conduct within three months of the Regulations coming into operation (by 3 May 2021).

In accordance with section 5.104(4), the Model Code applies until the local government adopts it as their Code. This means that the principles, behaviour requirements and rules of conduct of the Regulations apply to council members, committee members and candidates even if their local government has not yet adopted the Model Code.

While local governments may not amend Division 2 (Principles) or Division 4 (Rules of Conduct), additional behaviour requirements can be included in Division 3 (Behaviours) if deemed appropriate by the local government. Any additions must be consistent with the Model Code of Conduct (section 5.104(3) of the Act).

In preparing the Code for adoption, local governments are encouraged to review their existing Code and consider incorporating any additional behaviour requirements that are not represented in the Model Code. This may include specific dress standards or the appropriate use of technology.

To adopt the Code, a resolution passed by an absolute majority of the council is required. Once the Code is adopted, it must be published on the local government's official website (section 5.104(7)).

Division 2 – General Principles

This section of the Regulations set out the fundamental rules that council members, committee members and candidates are expected to adhere to, promote and support. Adhering to these rules will assist individuals to comply with the behaviours outlined in Division 3 and 4.

The principles outline the overarching approach that members and candidates should demonstrate in their role as public representatives, or potential public representatives. Individuals should consider all behaviours in light of these principles, including any behaviour and conduct that is not covered specifically in Division 3 and 4.

The principles are grouped into three key areas: Personal Integrity; Relationships with others and Accountability. Additional guidance on these areas is provided as follows:

Integrity and conflicts of interest

Members and candidates are generally active in their local area which may lead to a conflict between the public interests of the community and the personal interests of the individual, their family members and associates.

It is the individual responsibility of members and candidates to disclose any such conflicts and ensure that they are managed appropriately to comply with the Model Code and serve their community as expected by the local electors.

Individuals should also consider perceived and potential conflicts of interest. While an individual may be confident of the integrity of their actions, it is important to reflect on how their actions may appear to others, and/or how an action taken now could lead to a conflict of interest in future. If an interest is identified, the individual should disclose and manage this to avoid a conflict with the public interest.

Avoidance of reputational damage

Elected members and candidates may hold strong concerns in relation to actions, or a lack of action, by their local government on certain matters.

It is the individual responsibility of members to ensure that they comply with the Model Code by raising concerns in a respectful and constructive manner and working effectively with their colleagues for their community, as expected by the local electors.

During an election campaign, it is the individual responsibility of candidates to ensure that any concerns they raise regarding the current local government is based on accurate information and expressed in a respectful and constructive manner that demonstrates to local electors their suitability as a potential public representative.

Decision-making and accountability

Council and committee members regularly make decisions that impact on their local area. The community expects that members will make council and committee decisions based on information that is relevant and factually correct. This will vary according to the decision to be made and the information available to the council members and committee members at that time.

In general, individuals are responsible for ensuring their decisions are based on information that is accurate and pertinent to the matter at hand; and can be reasonably considered accurate and relevant by others.

As part of being accountable to their community, council members and committee members should accept responsibility for the decisions they make in the performance of their role.

Division 3 – Behaviour

This section of the Regulations sets the standards of behaviour which reflect the general principles outlined in Division 2.

It is the individual responsibility of members and candidates to demonstrate, promote and support professional and ethical behaviour as provided in the Model Code.

Complaints regarding alleged breaches of the Model Code in Division 3 are managed by the local council as the decision-making body of the local governments, unless this function has been delegated.

The division also provides a principles-based process for responding to alleged breaches. The emphasis is on education and development, rather than punitive sanctions, with the aim of establishing or restoring positive working relationships and avoiding further breaches.

Failure to comply with this Division may give rise to a complaint regarding the conduct of a council member, committee member or candidate, which may lead to the council making a formal finding of a breach and requiring remedial action by the individual.

It is recommended that local governments develop further guidance on dealing with complaints through the introduction of a complementary policy or procedure on complaints management to the extent it is not provided for in the Regulations. There are resources on effective complaints management available on the Ombudsman WA's website at www.ombudsman.wa.gov.au.

Complaints

Process for making a complaint

Clause 11 of the Regulations provides that a person can make a complaint alleging a breach of Division 3 within one month of the alleged breach occurring.

Local governments should ensure that making a complaint is a simple and accessible process so that any member of the local community can raise concerns about the conduct of council members, committee members and candidates.

Local governments should make it clear that it is important a complainant provides details in their complaint, with supporting information where feasible to do so, because the complaint will form part of the evidence considered by the council when deciding whether a breach of the Model Code has occurred.

Action required

Local governments must authorise at least one person to receive complaints regarding members and candidates. While the Regulations do not include specific requirements and a local government may decide that the complaints officer is appropriate, other options could include:

- President or Mayor,
- Deputy President or Mayor (especially for complaints about the President or Mayor),
- Chief Executive Officer, or
- External consultant

The Regulations also provide that complaints are to be made in writing in a form approved by the local government.

Action required

Local governments must determine whether there will be a specific template for complaints and process for how they are to be lodged.

Local governments may choose to:

- establish a specific email address for conduct complaints
- provide a name/position to whom complaints should be addressed
- prepare an online complaint form
- engage an independent person to support the resolution of a complaint. Local governments may consider sharing the services of an independent person.

The Department has prepared a template form for complaints to assist local governments. The template is available on the department's website at www.dlgsc.wa.gov.au.

The authorised person(s) should acknowledge the receipt of every written complaint in a timely manner. As part of the acknowledgment process, the complainant should be provided information on how the complaint will be progressed and an expected timeframe for the matter to be finalised. This may include providing the complainant with a copy of the complaint policy.

The local government may determine that the person who is authorised to receive complaints takes responsibility for the administrative process. This may include preparing the necessary report to the council or committee tasked with making a decision on the complaint.

The report should contain a summary of the alleged breach, including evidence provided by the complainant. It should also contain information from the person to whom the complaint relates.

Dealing with a complaint

The Regulations do not specify a timeframe by when complaints should be dealt with, however, a timeframe could be included in a local government's policy.

In the interests of procedural fairness, all complaints should be dealt with in a timely manner and allow all parties the opportunity to provide information regarding the alleged conduct.

Clause 12 of the Regulations outlines the process for dealing with complaints regarding the conduct of elected members and candidates. The Model Code leaves it open to local governments to determine the most appropriate and effective process for how this is undertaken. Possible options could include:

Council considered

Under this option, all complaints received are considered by the council. This would require a report to be provided to the council – either with or without a recommendation (this is a matter for the Council to determine).

The council may choose to appoint an independent/external consultant to review complaints and provide a report to the council. If an independent consultant is tasked with reviewing complaints, it may be preferable that they also make a recommendation as to whether a breach has occurred.

If the person authorised to receive complaints prepares the report, it may be more appropriate that no recommendation is made, and council make a finding on the basis of the information they are provided.

Committee considered

Under this option, a committee is established to consider complaints. The makeup of the committee will depend on whether the power to make a finding can be delegated to the committee, or whether they are tasked with making a recommendation for council consideration.

In establishing a committee, local governments may like to consider forming a behaviour review committee that contains a member from some surrounding local governments and an independent person, to review all complaints for those local governments. The committee would prepare a recommendation which is submitted to the relevant council for consideration.

If the committee is tasked with making a recommendation for council consideration, and the council do not accept the recommendation, the reasons why it is not accepted should be noted in the minutes.

CEO considered

As with a number of functions in the Act, this function can be delegated to the CEO. Councils may choose to make it the responsibility of the CEO so as to remove council members from the decision-making process. However, consideration also needs to be given as to whether it is appropriate for the CEO to be responsible for making findings on council members' behaviour.

Triaging complaints

Local governments should consider how they are going to respond to complaints, and whether complaints are going to be addressed based on seriousness or impact of the allegation or on the order in which complaints are received. This should be outlined in the complaint policy.

Action required

Local governments must determine who will be considering complaints received and how complaints will be prioritised and managed.

Clause 12(2) of the Regulations require that the person to whom the complaint relates is given a reasonable opportunity to be heard. This should include providing a copy of the complaint to that person in a timely manner and allowing them an opportunity to respond to the allegations in writing. The information provided by that person will assist the local government in forming a view as to whether a breach has occurred.

Mediation

Local governments may choose to introduce mediation following the receipt of a complaint. This could be in the form of informal or formal mediation, conducted either internally or with an external mediator. Mediation may prove to be a valuable tool to resolve matters quickly, before they escalate. If mediation is successful, there is the ability for a complaint to be withdrawn.

Making a finding

Clause 12(1) requires the local government (which could be the council or a committee) to consider whether the alleged matter which is the subject of a complaint, did occur and make a finding on whether the matter constituted a breach of the Code of Conduct.

The same approach should be used as the Standards Panel in their deliberations and decision-making; that is, based on the complaint and other evidence received by the council, the council must be satisfied that, on the balance of probabilities, it is more likely than not that a breach occurred.

At a minimum, the information used to make a finding will include the information provided by the complainant and the person to whom the complaint relates. While not mandatory, there is nothing that prohibits local governments seeking further evidence to assist in making a decision, such as statements from witnesses.

Conflicts of interest

Members will be required to disclose an impartiality interest. This will include the complainant (if applicable) and person to who the alleged breach applies.

An impartiality interest does not require a member to leave the room for the debate or decision. By having both the complainant and accused in the room, it may also allow further input and clarification around the circumstances of the complaint.

The Presiding Member must keep control of the meeting and ensure everyone is provided with an opportunity to speak. Members should remain respectful and open-minded and make a decision on whether a breach has occurred or not using the information available.

Action Plans

Clause 12(4) provides that if a finding that a breach of the Code of Conduct did occur, the local government may determine that no further action is required; or that an action plan must be prepared and implemented.

An action plan should be designed to provide the member with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives.

The action plan does not need to be complex. The plan should outline:

- the behaviour(s) of concern;
- the actions to be taken to address the behaviour(s);
- who is responsible for the actions; and
- an agreed timeframe for the actions to be completed.

An action plan should not include measures that are intended to be a punishment, and instead should focus on mechanisms to encourage positive behaviour and prevent negative behaviour from occurring again in future.

The Code requires that in preparing the action plan, consultation must be undertaken with the elected member to whom the plan relates. This is designed to provide the member with the opportunity to be involved in matters such as the timing of meetings or training. Note: some members may not be willing to engage with the opportunity to participate in the process.

The council or a delegated person should monitor the actions and timeframes set out in the action plan. This is important because if the member does not comply with the action/s within the agreed timeframe, then under the Regulations it is considered a contravention of a rule of conduct.

Dismissal of complaints

While local governments are required to consider all complaints, they can be dismissed if:

- the behaviour occurred at a council or committee meeting and the behaviour was dealt with at that meeting (clause 13), or
- the complaint is withdrawn (clause 14).

Clause 13 allows a complaint to be dismissed if the behaviour occurred at a council or committee meeting, and that behaviour was addressed at the time. This could have been by the presiding member, or remedial action was taken in accordance with the local government's standing orders or local law.

Where agreement cannot be reached

Circumstances may arise when a local council cannot agree on a finding, whether the complaint can be dismissed under clause 13, or an appropriate course of action following a finding of breach.

While the presiding member has the casting vote, in a divided situation, the local government may decide to engage an independent person/consultant to review the evidence and make a recommendation. If this occurs, the council (or committee) should give due consideration to the advice and recommendation, and if they don't accept the recommendation they should state the reasons why in the minutes.

Withdrawal of a complaint

Clause 14 provides the option for a complaint to be withdrawn before it is considered by the council.

Local governments may elect to include in their complaints policy the option for mediation between the complainant and the member. Mediation may resolve any specific issues before the council is required to make a finding and may lead to the complainant withdrawing the complaint. Clause 14 requires a withdrawal to be made in writing and provided to the person(s) authorised to receive complaints.

Division 4 – Rules of Conduct

Contraventions of rules of conduct are matters that:

- negatively affect the honest or impartial performance of an elected member;
- involve a breach of trust placed in the elected member; or
- involve the misuse of information or material.

Division 4 sets out rules of conduct for elected members and candidates that relate to the principles in Division 2 and the behaviours in Division 3. This Division also introduces a new rule of conduct to address situations where an elected member does not undertake the actions required by the local council following a breach of the Model Code. A contravention of this rule of conduct is considered a minor breach, as defined in the Act.

The process for complaints under Division 4 is outlined in the Act. Complaints in the first instance are directed to the complaints officer at the local government. The Act provides that the complaints officer is the CEO or another officer with delegated responsibility.

A council may decide to refer an alleged contravention of Division 4 to the independent Standards Panel in accordance with the Act. As the Panel does not have investigative powers, decisions are made based on the information received by the Panel from the local government. The Standards Panel must be satisfied that, on the balance of probabilities, it is more likely than not that a breach has occurred for the Standards Panel to make a finding of breach.

Where the Standards Panel makes a finding against an elected member or candidate, sanctions will be imposed in accordance with the Part 5 Division 9 of the Act.

Nothing in this Division removes the obligations placed upon council members and employees (including the CEO) of the local government under the *Corruption, Crime and Misconduct Act 2003*.

Further information on the Standards Panel process is available on the Department's website.

Further information

The aim of the Model Code of Conduct is to foster a high standard of professional and ethical conduct by council members and candidates, and to support consistency across local governments in relation to their response to complaints regarding conduct.

Local governments are encouraged to seek guidance and advice on specific matters whenever necessary. For queries, please contact: actreview@dlgsc.wa.gov.au



Monthly Financial Report

For the period ended

February 2021

PO Box 21
2 Truscott Crescent
Exmouth
Western Australia 6707

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

ABN: 32 865 822 043

SHIRE OF EXMOUTH
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 28 February 2021

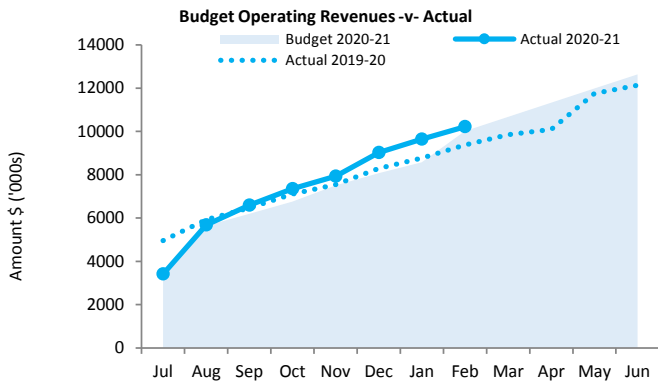
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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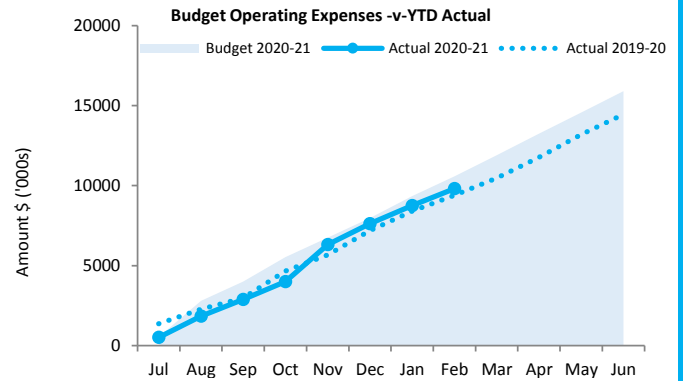
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OPERATING ACTIVITIES

OPERATING REVENUE

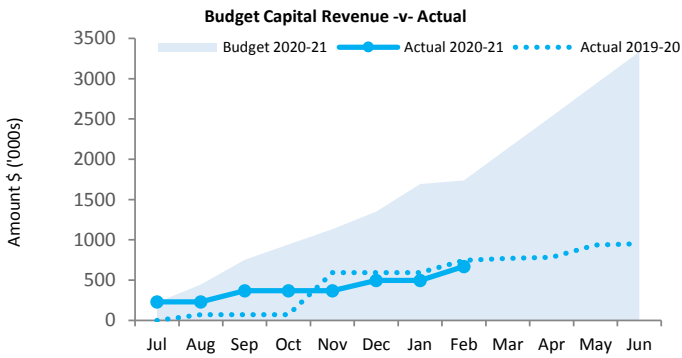


OPERATING EXPENSES

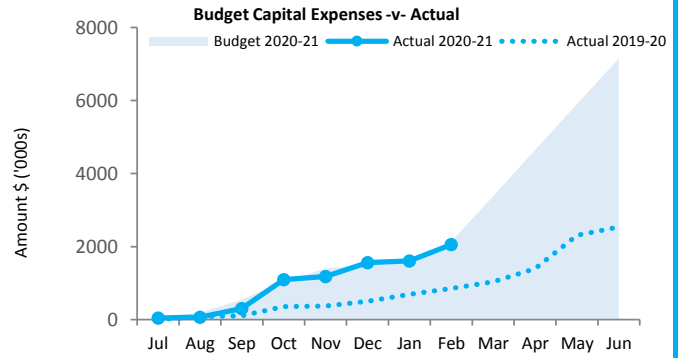


INVESTING ACTIVITIES

CAPITAL REVENUE

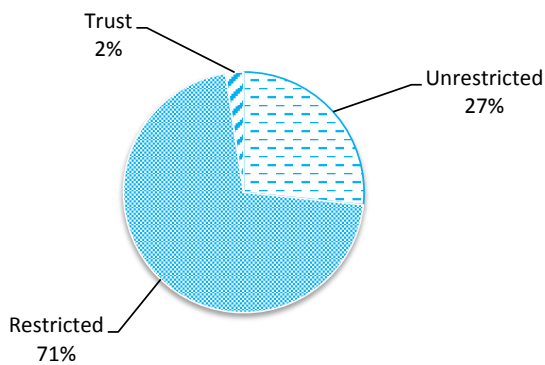


CAPITAL EXPENSES

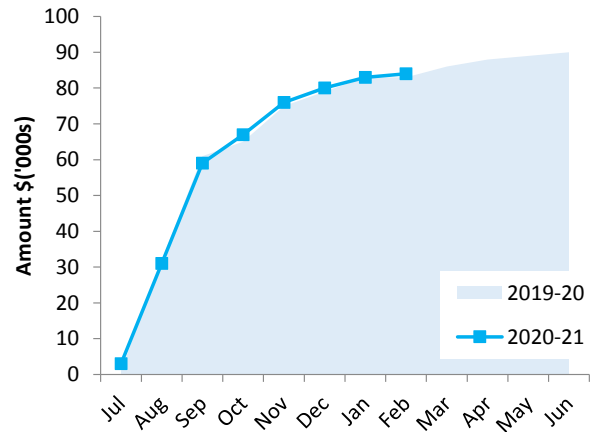


FINANCING ACTIVITIES

Cash and Cash Equivalents



Rates Receivable



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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

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

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,691,280	2,691,280	2,691,280	0	0.00%	
Revenue from operating activities							
Rates	5	3,470,000	3,467,328	3,488,803	21,475	0.62%	
Operating grants, subsidies and contributions	13	1,293,500	1,005,664	1,015,614	9,950	0.99%	
Fees and charges		7,136,000	4,949,010	5,164,350	215,340	4.35%	
Interest earnings		131,000	87,320	52,266	(35,054)	(40.14%)	▼
Other revenue		608,000	513,912	497,721	(16,191)	(3.15%)	
Profit on disposal of assets	7	0	0	0	0	0.00%	
		12,638,500	10,023,234	10,218,754	195,520	(1.95%)	
Expenditure from operating activities							
Employee costs		(6,480,000)	(4,310,890)	(4,117,187)	193,703	4.49%	
Materials and contracts		(3,914,500)	(2,647,881)	(2,206,086)	441,795	16.68%	▲
Utility charges		(823,000)	(546,838)	(526,844)	19,994	3.66%	
Depreciation on non-current assets		(3,722,000)	(2,404,528)	(2,387,261)	17,267	0.72%	
Interest expenses		(66,000)	(39,328)	(35,490)	3,838	9.76%	
Insurance expenses		(390,000)	(390,000)	(389,321)	679	0.17%	
Other expenditure		(510,500)	(235,372)	(150,187)	85,185	36.19%	▲
Loss on disposal of assets	7	0	0	0	0	0.00%	
		(15,906,000)	(10,574,837)	(9,812,376)	762,461	7.21%	
Non-cash amounts excluded from operating activities	1(a)	4,686,000	3,368,528	3,351,436	(17,092)	(0.51%)	
Amount attributable to operating activities		1,418,500	2,816,925	3,757,814	940,889		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,331,500	1,735,640	670,392	(1,065,248)	(61.37%)	▼
Proceeds from disposal of assets	7	200,000	0	0	0	0.00%	
Payments for property, plant and equipment		(7,150,000)	(2,132,653)	(2,054,217)	78,436	3.68%	
Amount attributable to investing activities		(3,618,500)	(397,013)	(1,383,825)	(986,812)		
Financing Activities							
Proceeds from new debentures	10	540,000	0	0	0	0.00%	
Transfer from reserves	3	2,419,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities		0	0	0	0	0.00%	
Proceeds from community loans		23,000	0	17,450	17,450	0.00%	
Repayment of debentures	10	(232,000)	(126,322)	(126,322)	0	0.00%	
Transfer to reserves	3	(3,177,000)	(30,657)	(30,657)	0	0.00%	
Amount attributable to financing activities		(427,000)	(156,979)	(139,529)	17,450		
Closing funding surplus / (deficit)	1(c)	64,280	4,954,213	4,925,740	(28,473)		

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2021

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of 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 grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer as 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 on playgroup and senior citizen buildings.

HOUSING

To provide housing for 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 wellbeing of the community.

Maintenance of public halls, centres, swimming pools, beaches, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and radio broadcasting facilities.

TRANSPORT

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

Construction and maintenance of roads, streets, 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 FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,691,280	2,691,280	2,691,280	0	0.00%	
Revenue from operating activities							
Governance		500	328	722	394	120.12%	
General purpose funding - general rates	5	3,421,000	3,467,328	3,488,803	21,475	0.62%	
General purpose funding - other		911,000	633,648	603,746	(29,902)	(4.72%)	
Law, order and public safety		12,000	10,734	13,715	2,981	27.77%	
Health		47,500	31,656	37,809	6,153	19.44%	
Education and welfare		0	0	2,196	2,196	0.00%	
Housing		56,500	37,664	42,699	5,035	13.37%	
Community amenities		1,288,500	1,075,288	1,252,426	177,138	16.47%	▲
Recreation and culture		1,201,500	798,166	876,984	78,818	9.87%	
Transport		4,229,000	2,835,304	2,614,547	(220,757)	(7.79%)	
Economic services		1,053,000	722,790	865,002	142,212	19.68%	▲
Other property and services		418,000	410,328	420,105	9,777	2.38%	
		12,638,500	10,023,234	10,218,754	195,520	1.95%	
Expenditure from operating activities							
Governance		(926,500)	(598,944)	(572,070)	26,874	4.49%	
General purpose funding		(154,000)	(102,632)	(105,797)	(3,165)	(3.08%)	
Law, order and public safety		(393,000)	(266,452)	(258,155)	8,297	3.11%	
Health		(259,500)	(173,188)	(141,318)	31,870	18.40%	▲
Education and welfare		(75,500)	(54,928)	(48,498)	6,430	11.71%	
Housing		(82,000)	(64,278)	(186,485)	(122,207)	(190.12%)	▼
Community amenities		(1,844,000)	(1,233,576)	(1,029,024)	204,552	16.58%	▲
Recreation and culture		(5,357,000)	(3,636,927)	(3,483,650)	153,277	4.21%	
Transport		(5,154,500)	(3,384,840)	(3,100,703)	284,137	8.39%	
Economic services		(1,375,500)	(935,406)	(870,976)	64,430	6.89%	
Other property and services		(284,500)	(123,410)	(15,700)	107,710	87.28%	▲
		(15,906,000)	(10,574,581)	(9,812,376)	762,205	(7.21%)	
Non-cash amounts excluded from operating activities	1(a)	4,686,000	3,368,528	3,351,436	(17,092)	(0.51%)	
Amount attributable to operating activities		1,418,500	2,817,181	3,757,814	940,633		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,331,500	1,735,640	670,392	(1,065,248)	(61.37%)	▼
Proceeds from disposal of assets	7	200,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure		(7,150,000)	(2,132,653)	(2,054,217)	78,436	3.68%	
Amount attributable to investing activities		(3,618,500)	(397,013)	(1,383,825)	(986,812)		
Financing Activities							
Proceeds from new debentures	10	540,000	0	0	0	0.00%	
Transfer from reserves	3	2,419,000	0	0	0	0.00%	
Proceeds from community loans		23,000	0	17,450			
Repayment of debentures	10	(232,000)	(126,322)	(126,322)	0	0.00%	
Transfer to reserves	3	(3,177,000)	(30,657)	(30,657)	0	0.00%	
Amount attributable to financing activities		(427,000)	(156,979)	(139,529)	17,450		
Closing funding surplus / (deficit)	1(c)	64,280	4,954,469	4,925,740			

KEY INFORMATION

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

The material variance adopted by Council for the 2020-21 year is \$25,000 or 10.00% whichever is the greater.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

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 2020-21 year is \$25,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Fees and charges	215,340	4.35%	▲ Timing	Increased exhibition and merchandise sales at Ningaloo Centre. Increased revenue for sanitation, pool, overflow caravan park and planning and building applications. Decreased aviation revenue.
Interest earnings	(35,054)	(40.14%)	▼ Timing	Timing of term deposits and low interest rate.
Expenditure from operating activities				
Employee costs	193,703	4.49%	▲ Timing	Employee vacancies and timing of training and relocation costs.
Materials and contracts	441,795	16.68%	▲ Timing	Timing of maintenance programmes.
Other expenditure	85,185	36.19%	▲ Timing	Construction stimulus grant applications pending
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(1,065,248)	(61.37%)	▼ Timing	Timing of projects
Payments for property, plant and equipment and infrastructure	78,436	3.68%	▼ Timing	See note 8

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 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 financial report. 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 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 March 2021

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Movement in inventory (non-current)		964,000	964,000	964,175
Add: Depreciation on assets		3,722,000	2,404,528	2,387,261
Total non-cash items excluded from operating activities		4,686,000	3,368,528	3,351,436

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

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

		Last Year Closing 30 June 2020	This Time Last Year 28 February 2020	Year to Date 28 February 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	3	(9,009,299)	(9,384,035)	(9,039,956)
Less: Loans receivable		(22,700)	(15,250)	(5,250)
Less: Land held for resale			(206,611)	
Add: Borrowings	10	231,702	112,807	105,380
Add: Provisions - employee	12	770,177	958,906	769,874
Add: Lease liabilities	11	148,937		148,937
Add: Contract Liabilities		217,000		
Total adjustments to net current assets		(7,664,183)	(8,534,183)	(8,021,015)

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

Current assets				
Cash and cash equivalents	2	12,209,277	14,599,597	12,747,196
Rates receivables	4	510,805	1,036,312	580,317
Receivables	4	758,669	898,655	1,127,965
Other current assets	6	83,264	38,646	88,437
Less: Current liabilities				
Payables	9	(1,838,736)	(295,017)	(572,969)
Borrowings	10	(231,702)	(112,807)	(105,380)
Contract liabilities	12	(217,000)		0
Lease liabilities	11	(148,937)	0	(148,937)
Provisions	12	(770,177)	(958,906)	(769,874)
Less: Total adjustments to net current assets	1(b)	(7,664,183)	(8,534,183)	(8,021,015)
Closing funding surplus / (deficit)		2,691,280	6,672,295	4,925,741

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Trust	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash and Floats	Cash and cash equivalents	1,450			1,450			
Municipal Fund	Cash and cash equivalents	2,397,292			2,397,292	Westpac		At Call
Reserve Fund	Cash and cash equivalents	0	28,018		28,018	Westpac		At Call
Trust Fund	Cash and cash equivalents	0	0	136,664	136,664	Westpac		At Call
		0						
		0						
Term Deposits								
Muni Term Deposit	Cash and cash equivalents	1,000,000			1,000,000	Macquarie	0.70%	05-Oct-21
Reserve Term Deposit	Cash and cash equivalents	0	2,511,938		2,511,938	AMP	1.20%	31 day notice
Reserve Term Deposit	Cash and cash equivalents	0	3,000,000		3,000,000	Macquarie	0.30%	11-Jun-21
Reserve Term Deposit	Cash and cash equivalents	0	3,500,000		3,500,000	Westpac	0.60%	90 day notice
Trust Term Deposit	Cash and cash equivalents	0		171,833	171,833	Westpac	0.50%	22-Mar-21
Total		3,398,742	9,039,956	308,497	12,747,196			
Comprising								
Cash and cash equivalents		3,398,742	9,039,956	308,497	12,747,196			
		3,398,742	9,039,956	308,497	12,747,196			

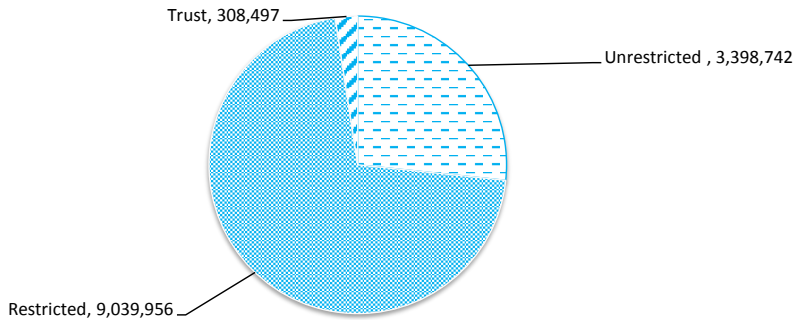
KEY INFORMATION

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**OPERATING ACTIVITIES
NOTE 3
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Amend Budget Transfers In (+)	Actual Transfers In (+)	Amend Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	695,562	9,000	2,425	0	0	0	0	704,562	697,987
Aviation Reserve	1,166,579	15,000	4,066	0	0	0	0	1,181,579	1,170,645
Building Infrastructure Reserve	595,760	8,000	2,077	0	0	(517,000)	0	86,760	597,837
Community Development Reserve	1,375,459	18,000	4,793	0	0	(11,000)	0	1,382,459	1,380,252
Community Interest Free Reserve	321,450	4,000	1,120	0	0	0	0	325,450	322,570
Insurance/Natural Disaster Reserve	183,016	2,000	638	0	0	0	0	185,016	183,654
Land Acquisition Reserve	736,873	10,000	2,568	1,300,000	0	(570,000)	0	1,476,873	739,441
Marina Canal Reserve	360,269	5,000	1,255	48,000	0	0	0	413,269	361,524
Marine Village Asset Replacement Reserve	33,268	0	116	0	0	0	0	33,268	33,384
Mosquito Management Reserve	10,108	0	36	0	0	0	0	10,108	10,144
Ningaloo Centre Reserve	255,836	3,000	892	0	0	0	0	258,836	256,728
Plant Reserve	187,979	2,000	655	550,000	0	(189,000)	0	550,979	188,634
Public Radio Infrastructure Reserve	5,158	0	18	0	0	0	0	5,158	5,176
Rehabilitation Reserve	252,116	3,000	879	0	0	0	0	255,116	252,995
Roads Reserve	592,844	8,000	2,067	765,000	0	(460,000)	0	905,844	594,911
Shire President COVID-19 Relief Fund	136,378	1,000	476	0	0	0	0	137,378	136,854
Shire Staff Housing Reserve	40,000	2,000	139	0	0	0	0	42,000	40,139
Swimming Pool Reserve	547,831	7,000	1,912	100,000	0	0	0	654,831	549,743
Tourism Development Reserve	200,008	3,000	697	50,000	0	0	0	253,008	200,705
Town Planning Scheme Reserve	21,855	0	76	0	0	0	0	21,855	21,931
Waste & Recycle Reserve	1,073,950	14,000	3,752	0	0	(530,000)	0	557,950	1,077,702
Unspent Grants & Contributions Reserve	217,000	0		250,000	0	(142,000)	0	325,000	217,000
	9,009,299	114,000	30,657	3,063,000	0	(2,419,000)	0	9,767,299	9,039,956

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

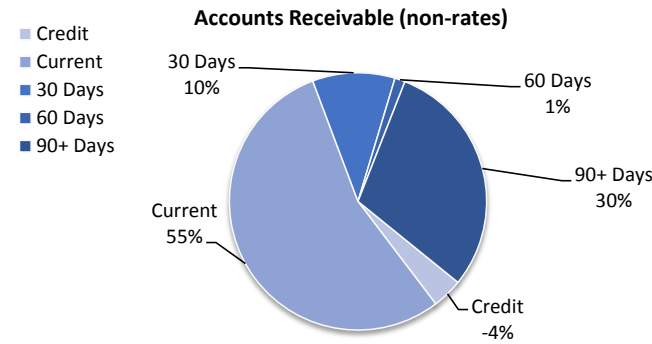
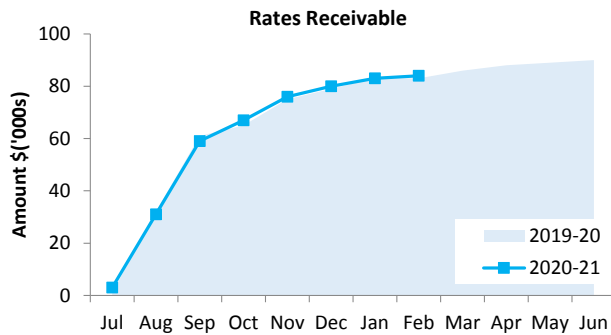
**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates receivable	30 June 2020	28 Feb 2021
	\$	\$
Opening arrears previous years	328,585	465,458
Levied this year	3,440,306	3,458,440
Less - collections to date	(3,303,433)	(3,296,735)
Less - deferred rates		(46,846)
Equals current outstanding	465,458	580,317
Net rates collectable	465,458	580,317
% Collected	87.7%	84%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(41,480)	590,683	112,182	14,060	323,254	998,699
Percentage	(4.2%)	59.1%	11.2%	1.4%	32.4%	
Balance per trial balance						
Sundry receivable						998,699
GST receivable						73,698
Community Loans						17,450
Property service charges						38,118
Total receivables general outstanding						1,127,965
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



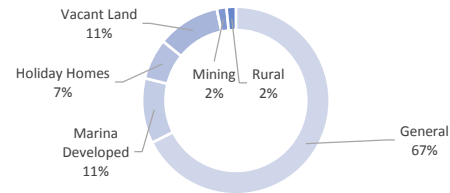
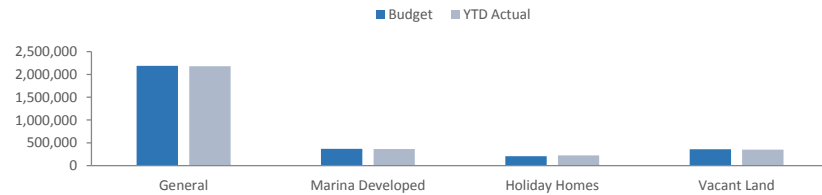
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 5
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
General	0.07510	1,181	29,059,377	2,182,000	5,000	1,000	2,188,000	2,178,025	4,331	(2,630)	2,179,726
Marina Developed	0.10130	101	3,621,207	367,000	0	0	367,000	361,640	632	169	362,440
Holiday Homes	0.10410	78	1,992,380	207,000	0	0	207,000	218,747	8,152	0	226,899
Vacant Land	0.15010	232	2,383,884	358,000	0	0	358,000	357,821	(7,715)	0	350,106
Unimproved value											
Mining	0.15990	12	359,652	58,000	1,000	0	59,000	57,508	(544)	(3,269)	53,696
Rural	0.08000	7	658,420	53,000	0	0	53,000	51,874		0	51,874
Sub-Total		1,611	38,074,920	3,225,000	6,000	1,000	3,232,000	3,225,615	4,856	(5,730)	3,224,741
Minimum payment	Minimum \$										
Gross rental value											
General	930	84	842,002	78,000	0	0	78,000	78,120	735	0	78,855
Marina Developed	930	1	0	1,000	0	0	1,000	930	0	0	930
Vacant Land	735	146	483,700	107,000	0	0	107,000	107,310	(735)	0	106,575
Unimproved value											
Mining	230	10	8,426	2,000	0	0	2,000	2,300	0	0	2,300
Rural	735	1	5,800	1,000	0	0	1,000	735	0	0	735
Sub-total		242	1,339,928	189,000	0	0	189,000	189,395	0	0	189,395
Concession/Write off							0				(4,538)
Total general rates							3,421,000				3,409,598
Specified area rates	Rate in \$ (cents)										
Marina Specified Area	0.013390		3,621,207	48,000	0	0	48,000	48,554	287	0	48,842
Total specified area rates			3,621,207	48,000	0	0	48,000	48,554	287	0	48,842
Total							3,469,000				3,458,440

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 28 February 2021
	\$	\$	\$	\$
Inventory				
Fuel and materials on hand	14,591	96,387	(91,214)	19,764
Stock - Visitor Centre Merchandise	68,673			68,673
Total other current assets	83,264	96,387	(91,214)	88,437
Amounts shown above do not include GST (where applicable)				

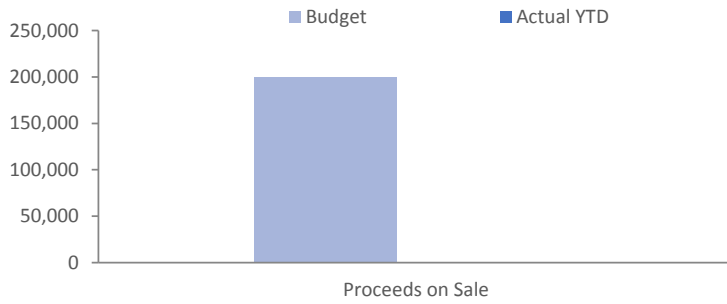
KEY INFORMATION

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.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Plant replacement	200,000	200,000	0	0	0	0	0	0
		200,000	200,000	0	0	0	0	0	0



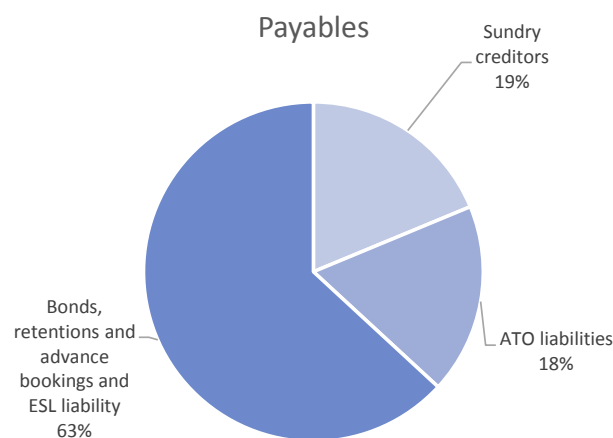
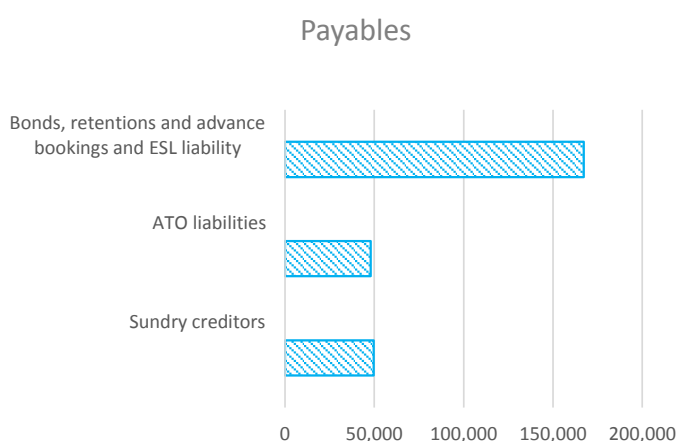
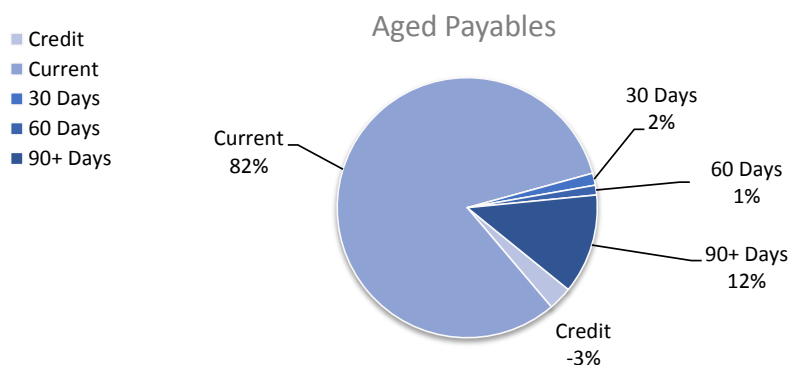
Project Description	Amended		YTD Actual	Variance (Under)/Over	Timing		Comments
	Budget	YTD Budget			Start	Finish	
Land							
Purchase Lot 1416	325,000	325,000	327,990	2,990	Q1	Q2	Purchase finalised
Purchase Lot 349	0	0	1,390	1,390			
Buildings - Non Specialised							
Property renewals	65,000	43,333	27,583	(15,751)	Q1	Q4	Annual programme
Staff Housing Tonge Place	540,000	540,000	544,699	4,699			Purchased October 2021
Municipal Building renewals			1,462				
Buildings - Specialised							
Ningaloo Centre solar panels	1,160,000	755,000	758,113	3,113	Q2	Q3	
Ningaloo Centre Building Renewal	75,000	0	940	940			
Community/Business Hub	140,000		1,462	1,462	Q2	Q3	
Recreation Centre change room upgrade	335,000	0	2,741	2,741	Q2	Q4	
Depot Buildings - Crib room	0	0	1,418	1,418			19/20 project finalised
Aviation Screening Point	245,000	0	0	0			
Furniture and equipment							
Skimmer replacement	50,000	33,328	41,243	7,915	Q1	Q3	
Airport Vending Machines	25,000	25,000	19,270	(5,675)			
Plant and equipment							
Plant Replacement	436,000	44,000	39,952	(4,048)	Q1	Q4	
Airport Belt Loader			4,901	4,901			19/20 project finalised
LED Roadside Trailer	38,000	38,000	28,760	(9,240)			
Infrastructure - Roads							
New Footpaths - Murat and Payne Street	145,000	105,000	106,654	1,654	Q2	Q3	Murat Rd completd
Footpath - renewal	50,000		0	0	Q3	Q4	
Yardie Creek Road	679,000		11,114	11,114	Q3	Q4	
Murat Road	864,000			0	Q2	Q4	
Street Lighting			541	541			19/20 project finalised
Infrastructure - Other							
Relocate Dog Pound	15,000	0	0	0	Q2	Q3	
Federation Park		0	296	296			Carried over from 19/20
Goal posts - Talanje & Kooboaroo Ovals	21,000	21,000	20,890	(110)	Q1	Q1	Installed
Dog agility relocation	27,000	0	0	0	Q2	Q4	
Kart Club relocation	33,000	0	0	0	Q2	Q4	
Strategic master planning	90,000	73,328	0	(73,328)	Q2	Q4	
Fairy Queen	20,000		0	0			
Pool Development			1,999	1,999			
Installation and leasing 8 jetties	320,000	0	635	635	Q2	Q4	Tender advertised
Town Beach Revitalisation	728,000	0	0	0			
Artist festival mural and sculptural installations	0	0	0	0	Q4	Q4	
Recycling Solutions (Baler & Shed)	67,000	44,664	25,380	(19,284)			
Bring it Recycling Centre	75,000	0	28,678	28,678			
Septage Ponds	135,000	0	500	500	Q3	Q4	
Waste Site Setup	30,000	0	500	500	Q3	Q4	
Tip Shop	20,000	0	0	0			
Waste Compactor	260,000	0	0	0			
Container Deposit Scheme	5,000	0	0	0			
Waste Site Survey	5,000	0	0	0			
Water meters near giant prawn	0	0	14,220	14,220			19/20 project finalised
Overflow ablutions	77,000	45,000	2,212	(42,788)			To be installed in March
Aerodrome Taxiway upgrade	50,000	40,000	40,134	134			
	7,150,000	2,132,653	2,055,680	(78,381)			
Capital acquisitions							
	Budget	YTD Budget	YTD Actual	YTD Actual Variance			
	\$	\$	\$	\$			
Land	325,000	325,000	329,380	4,380			
Buildings	605,000	583,333	572,282	(11,052)			
Buildings - specialised	1,955,000	755,000	764,674	9,674			
Furniture and equipment	75,000	58,328	60,513	2,240			
Plant and equipment	474,000	82,000	73,614	(8,386)			
Infrastructure - Roads	1,738,000	105,000	118,309	13,309			
Infrastrucure - Other	1,978,000	223,992	135,446	(88,546)			
	7,150,000	2,132,653	2,054,217	(78,381)			
Capital Acquisitions Funded By:							
Capital grants and contributions	3,039,000		670,392				
Borrowings	540,000						
Lease liabilities	0						
Other (disposals & C/Fwd)	0						
Cash backed reserves	2,094,000						
Contribution - operations	1,477,000						
Capital funding total	7,150,000		670,392				

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(1,575)	43,265	792	640	6,547	49,668
Percentage	-3.2%	87.1%	1.6%	1.3%	13.2%	
Balance per trial balance						
Sundry creditors						49,668
ATO liabilities						48,024
Bonds, retentions and advance bookings and ESL liability						167,280
Trust Liabilities						307,997
Total payables general outstanding						572,969

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**FINANCING ACTIVITIES
NOTE 10
BORROWINGS**

Repayments - Borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Housing										
Staff Dwellings	80	548,983	0	0	45,456	69,000	503,527	479,983	16,688	24,000
Staff Dwellings	NEW			540,000			0	540,000		
Community amenities										
Rubbish Truck	81	169,915	0	0	41,719	84,000	128,196	85,915	2,047	4,000
Recreation and culture										
Ningaloo Centre	82	837,550	0	0	28,674	58,000	808,876	779,550	13,945	27,000
Other property and services										
1 Bennett Street	76	218,875	0	0	10,473	21,000	208,402	197,875	5,516	11,000
Total		1,775,323	0	540,000	126,322	232,000	1,649,001	2,083,323	38,196	66,000
Current borrowings		232,000					105,380			
Non-current borrowings		1,543,323					1,543,621			
		1,775,323					1,649,001			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**FINANCING ACTIVITIES
NOTE 11
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Housing										
25/30 Dugong Close		30,755	0	0	0	0	30,755	30,755	0	0
Transport										
Aviation - X-Ray Scanner		109,503	0	0	0	0	109,503	109,503	0	0
Aviation - RAAF Airport Lease		8,679	0	0	0	0	8,679	8,679	0	0
Total		148,937	0	0	0	0	148,937	148,937	0	0
Current lease liabilities		148,937					148,937			
Non-current lease liabilities		140,867					140,867			
		289,804					289,804			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 28 February 2021
		\$	\$	\$	\$
Provisions					
Annual leave		412,384			412,384
Long service leave		314,446		(303)	314,143
Total Provisions		726,830	0	(303)	726,527
Total other current assets		726,830	0	(303)	726,527
Amounts shown above include GST (where applicable)					

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 28 FEBRUARY 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2021	Current Liability 28 Feb 2021	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies											
General purpose funding											
Grants Commission - <i>General Purpose</i>				0		708,000	531,000	900,000	(192,000)	708,000	539,698
Recreation and culture											
Zoos and aquarium grant				0		205,000	205,000	85,000	120,000	205,000	204,924
DLGSC - Community grant				0		10,000	10,000	10,000		10,000	10,000
Various - Community Grant				0		31,500	17,664	0	31,500	31,500	7,455
Transport											
Grants Commission - <i>Untied Road Grant</i>				0		192,000	144,000	0	192,000	192,000	144,215
RASI -Security screen operating				0		87,000	58,000	0	87,000	87,000	0
Economic services											
RED - Booking Platform				0		30,000	20,000	33,000	(3,000)	30,000	0
Other property and services											
ATO - Diesel Fuel Subsidy				0		18,000	12,000	18,000		18,000	11,476
	0	0	0	0	0	1,281,500	997,664	1,046,000	235,500	1,281,500	917,767
Operating contributions											
Recreation and culture											
Ningaloo Visitor Centre transition				0		0	0	0	0	0	97,847
Community Volunteer & Sports Award				0		12,000	8,000	8,000	4,000	12,000	0
	0	0	0	0	0	12,000	8,000	8,000	4,000	12,000	97,847
TOTALS	0	0	0	0	0	1,293,500	1,005,664	1,054,000	239,500	1,293,500	1,015,614

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 14
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue					
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2021	Current Liability 28 Feb 2021	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies											
Recreation and culture											
GDC - Grant				0	0	0	0	100,000	(100,000)	0	0
Various - Recreation Facilities				0	0	414,500	276,328	610,000	(195,500)	414,500	265,227
Lotterywest - Solar panel grant				0	0	870,000	580,000	870,000	0	870,000	0
BHP - Town Beach Revitalisation				0	0	728,000	0	0	728,000	728,000	0
Transport											
MRWA - Footpaths				0	0	100,000	66,664	100,000	0	100,000	0
MRWA - Regional Road Group				0	0	632,000	421,328	632,000	0	632,000	257,032
Local Roads and Community Infrastructure				0	0	304,000	202,664	304,000	0	304,000	138,295
RADS - Grant Learmonth Aviation				0	0	260,000	173,328	20,000	240,000	260,000	0
RADS - Grant Exmouth Aerodrome				0	0	23,000	15,328	23,000	0	23,000	0
	0	0	0	0	0	3,331,500	1,735,640	2,659,000	672,500	3,331,500	660,555
Non-operating contributions											
Transport											
RAC Tourism Assets - Footpath				0	0	0	0	0	0	0	9,837
	0	0	0	0	0	0	0	0	0	0	9,837
TOTALS	0	0	0	0	0	3,331,500	1,735,640	2,659,000	672,500	3,331,500	670,392

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 15
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	Amount	Amount	Closing Balance
	1 July 2020	Received	Paid	28 Feb 2021
	\$	\$	\$	\$
BCITF	6,830	29,509	(20,816)	15,523
BSL Levy	1,410	27,933	(18,356)	10,987
Cash in Lieu POS	212,473	0	0	212,473
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Exmouth Volunteer Fire & Rescue	50,828	0	0	50,828
	289,727	57,441	(39,172)	307,997



Monthly Financial Report

For the period ended

March 2021

PO Box 21
2 Truscott Crescent
Exmouth
Western Australia 6707

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

ABN: 32 865 822 043

SHIRE OF EXMOUTH
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2021

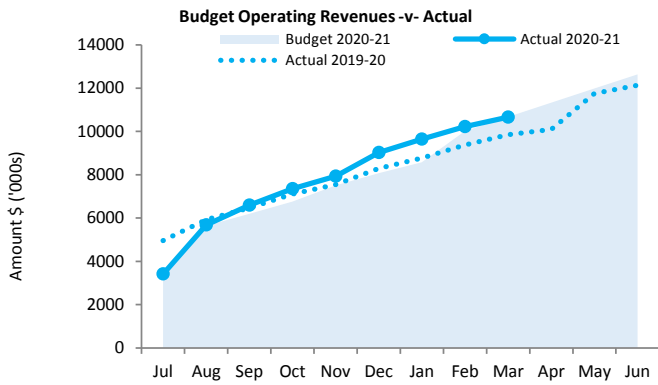
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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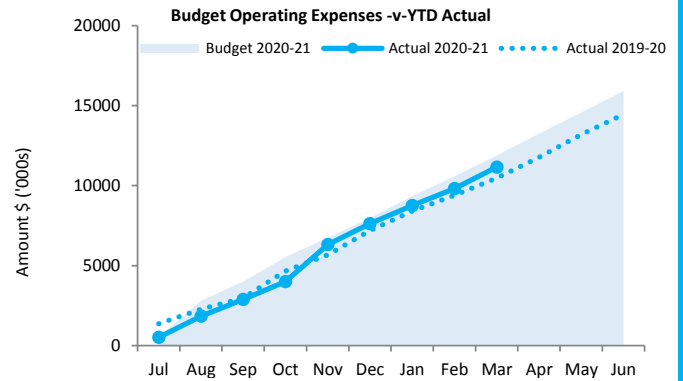
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OPERATING ACTIVITIES

OPERATING REVENUE

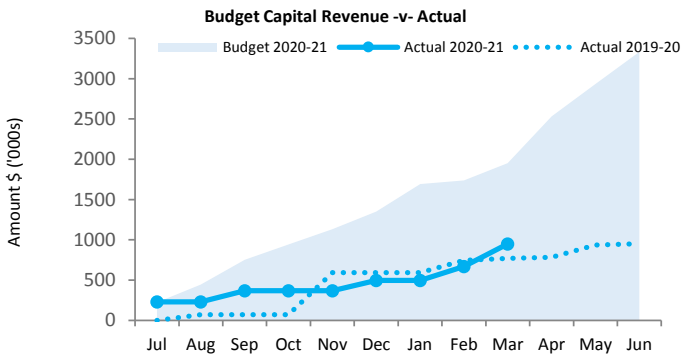


OPERATING EXPENSES

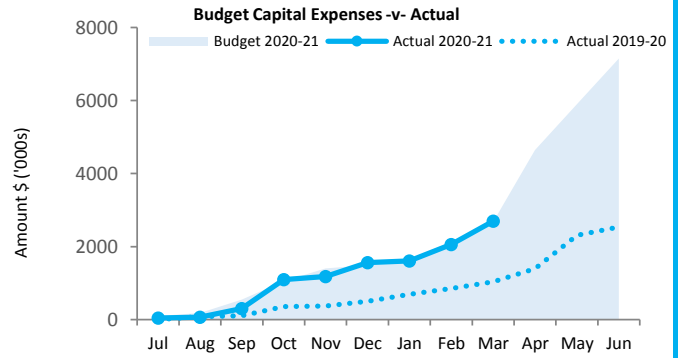


INVESTING ACTIVITIES

CAPITAL REVENUE

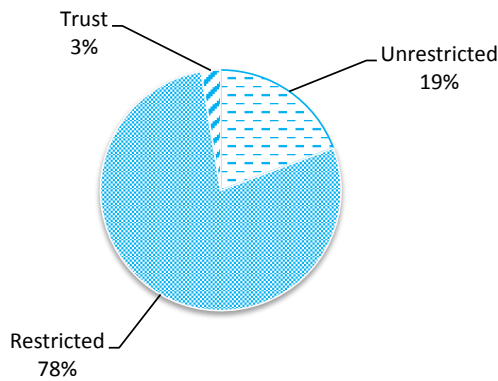


CAPITAL EXPENSES

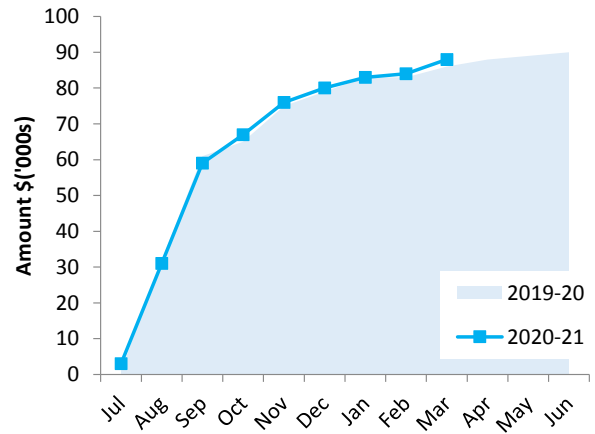


FINANCING ACTIVITIES

Cash and Cash Equivalents



Rates Receivable



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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

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

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,691,280	2,691,280	2,691,280	0	0.00%	
Revenue from operating activities							
Rates	5	3,470,000	3,467,994	3,488,803	20,809	0.60%	
Operating grants, subsidies and contributions	13	1,293,500	1,021,372	1,015,614	(5,758)	(0.56%)	
Fees and charges		7,136,000	5,457,740	5,598,750	141,010	2.58%	
Interest earnings		131,000	98,235	55,168	(43,067)	(43.84%)	▼
Other revenue		608,000	558,526	500,997	(57,529)	(10.30%)	▼
Profit on disposal of assets	7	0	0	0	0	0.00%	
		12,638,500	10,603,867	10,659,332	55,465	(0.52%)	
Expenditure from operating activities							
Employee costs		(6,480,000)	(4,834,830)	(4,612,119)	222,711	4.61%	
Materials and contracts		(3,914,500)	(2,947,083)	(2,600,988)	346,095	11.74%	▲
Utility charges		(823,000)	(646,624)	(636,885)	9,739	1.51%	
Depreciation on non-current assets		(3,722,000)	(2,705,094)	(2,690,155)	14,939	0.55%	
Interest expenses		(66,000)	(42,494)	(37,475)	5,019	11.81%	
Insurance expenses		(390,000)	(390,000)	(389,321)	679	0.17%	
Other expenditure		(510,500)	(318,825)	(189,208)	129,617	40.65%	▲
Loss on disposal of assets	7	0	0	0	0	0.00%	
		(15,906,000)	(11,884,950)	(11,156,151)	728,799	6.13%	
Non-cash amounts excluded from operating activities	1(a)	4,686,000	3,669,094	3,654,633	(14,461)	(0.39%)	
Amount attributable to operating activities		1,418,500	2,388,011	3,157,814	769,803		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,331,500	1,952,595	950,392	(1,002,203)	(51.33%)	▼
Proceeds from disposal of assets	7	200,000	0	0	0	0.00%	
Payments for property, plant and equipment		(7,150,000)	(2,671,985)	(2,695,436)	(23,451)	(0.88%)	
Amount attributable to investing activities		(3,618,500)	(719,390)	(1,745,044)	(1,025,654)		
Financing Activities							
Proceeds from new debentures	10	540,000	0	0	0	0.00%	
Transfer from reserves	3	2,419,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities		0	0	0	0	0.00%	
Proceeds from community loans		23,000	0	17,450	17,450	0.00%	
Repayment of debentures	10	(232,000)	(132,105)	(132,105)	0	0.00%	
Transfer to reserves	3	(3,177,000)	(31,765)	(31,765)	0	0.00%	
Amount attributable to financing activities		(427,000)	(163,870)	(146,420)	17,450		
Closing funding surplus / (deficit)	1(c)	64,280	4,196,031	3,957,630	(238,401)		

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2021

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES GOVERNANCE

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

ACTIVITIES

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 grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provides services to help ensure a safer as 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 on playgroup and senior citizen buildings.

HOUSING

To provide housing for staff members.

Adminstration 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 wellbeing of the community.

Maintenance of public halls, centres, swimming pools, beaches, recreation centre and various sporting facilities. Provision and manintenance of parks, gardens and playgrounds. Operation of library and radio broadcasting facilities.

TRANSPORT

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

Construction and maintenance of roads, streets, 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 adminstration costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,691,280	2,691,280	2,691,280	0	0.00%	
Revenue from operating activities							
Governance		500	369	1,580	1,211	328.18%	
General purpose funding - general rates	5	3,421,000	3,467,994	3,488,803	20,809	0.60%	
General purpose funding - other		911,000	646,479	611,171	(35,308)	(5.46%)	
Law, order and public safety		12,000	10,982	14,884	3,902	35.53%	
Health		47,500	35,613	38,391	2,778	7.80%	
Education and welfare		0	0	2,378	2,378	0.00%	
Housing		56,500	42,372	46,121	3,749	8.85%	
Community amenities		1,288,500	1,128,574	1,277,873	149,299	13.23%	▲
Recreation and culture		1,201,500	903,718	916,996	13,278	1.47%	
Transport		4,229,000	3,171,717	2,945,801	(225,916)	(7.12%)	
Economic services		1,053,000	783,805	899,147	115,342	14.72%	▲
Other property and services		418,000	412,244	420,841	8,597	2.09%	
		12,638,500	10,603,867	10,663,986	60,119	0.57%	
Expenditure from operating activities							
Governance		(926,500)	(695,687)	(676,601)	19,086	2.74%	
General purpose funding		(154,000)	(115,461)	(111,949)	3,512	3.04%	
Law, order and public safety		(393,000)	(297,536)	(286,948)	10,588	3.56%	
Health		(259,500)	(194,614)	(156,362)	38,252	19.66%	▲
Education and welfare		(75,500)	(60,749)	(53,421)	7,328	12.06%	
Housing		(82,000)	(71,974)	(195,740)	(123,766)	(171.96%)	▼
Community amenities		(1,844,000)	(1,387,798)	(1,157,261)	230,537	16.61%	▲
Recreation and culture		(5,357,000)	(4,082,161)	(3,984,185)	97,976	2.40%	
Transport		(5,154,500)	(3,802,300)	(3,441,235)	361,065	9.50%	
Economic services		(1,375,500)	(1,024,508)	(984,437)	40,071	3.91%	
Other property and services		(284,500)	(151,874)	(112,666)	39,208	25.82%	▲
		(15,906,000)	(11,884,662)	(11,160,805)	723,857	(6.09%)	
Non-cash amounts excluded from operating activities	1(a)	4,686,000	3,669,094	3,654,633	(14,461)	(0.39%)	
Amount attributable to operating activities		1,418,500	2,388,299	3,157,814	769,515		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,331,500	1,952,595	950,392	(1,002,203)	(51.33%)	▼
Proceeds from disposal of assets	7	200,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure		(7,150,000)	(2,671,985)	(2,695,436)	(23,451)	(0.88%)	
Amount attributable to investing activities		(3,618,500)	(719,390)	(1,745,044)	(1,025,654)		
Financing Activities							
Proceeds from new debentures	10	540,000	0	0	0	0.00%	
Transfer from reserves	3	2,419,000	0	0	0	0.00%	
Proceeds from community loans		23,000	0	17,450			
Repayment of debentures	10	(232,000)	(132,105)	(132,105)	0	0.00%	
Transfer to reserves	3	(3,177,000)	(31,765)	(31,765)	0	0.00%	
Amount attributable to financing activities		(427,000)	(163,870)	(146,420)	17,450		
Closing funding surplus / (deficit)	1(c)	64,280	4,196,319	3,957,630			

KEY INFORMATION

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

The material variance adopted by Council for the 2020-21 year is \$25,000 or 10.00% whichever is the greater.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

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 2020-21 year is \$25,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Fees and charges	141,010	2.58%	▲ Timing	Increased exhibition and merchandise sales at Ningaloo Centre. Increased revenue for sanitation, pool, overflow caravan park and planning and building applications. Decreased aviation revenue.
Interest earnings	(43,067)	(43.84%)	▼ Timing	Timing of term deposits and low interest rate.
Other revenue	(57,529)	(10.30%)	▼ Timing	Timing of Ningaloo centre outgoings
Expenditure from operating activities				
Employee costs	222,711	4.61%	▲ Timing	Employee vacancies and timing of training and relocation costs.
Materials and contracts	346,095	11.74%	▲ Timing	Timing of maintenance programmes.
Other expenditure	129,617	40.65%	▲ Timing	Construction stimulus grant applications pending
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(1,002,203)	(51.33%)	▼ Timing	Timing of projects
Payments for property, plant and equipment and infrastructure	(23,451)	(0.88%)	▼ Timing	See note 8

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 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 financial report. 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 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 April 2021

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Movement in inventory (non-current)		964,000	964,000	964,175
Movement in employee benefit provisions (non-current)				303
Add: Depreciation on assets		3,722,000	2,705,094	2,690,155
Total non-cash items excluded from operating activities		4,686,000	3,669,094	3,654,633

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

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

		Last Year Closing 30 June 2020	This Time Last Year 31 March 2020	Year to Date 31 March 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	3	(9,009,299)	(9,384,035)	(9,041,064)
Less: Loans receivable		(22,700)	(15,250)	(5,250)
Less: Land held for resale			(206,611)	
Add: Borrowings	10	231,702	112,807	99,597
Add: Provisions - employee	12	770,177	958,906	769,874
Add: Lease liabilities	11	148,937		148,937
Add: Contract Liabilities		217,000		
Total adjustments to net current assets		(7,664,183)	(8,534,183)	(8,027,906)

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

Current assets				
Cash and cash equivalents	2	12,209,277	14,599,597	11,577,647
Rates receivables	4	510,805	1,036,312	419,783
Receivables	4	758,669	898,655	1,570,741
Other current assets	6	83,264	38,646	92,115
Less: Current liabilities				
Payables	9	(1,838,736)	(295,017)	(656,340)
Borrowings	10	(231,702)	(112,807)	(99,597)
Contract liabilities	12	(217,000)		0
Lease liabilities	11	(148,937)	0	(148,937)
Provisions	12	(770,177)	(958,906)	(769,874)
Less: Total adjustments to net current assets	1(b)	(7,664,183)	(8,534,183)	(8,027,906)
Closing funding surplus / (deficit)		2,691,280	6,672,295	3,957,630

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Trust	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash and Floats	Cash and cash equivalents	2,050			2,050			
Municipal Fund	Cash and cash equivalents	1,231,501			1,231,501	Westpac		At Call
Reserve Fund	Cash and cash equivalents	0	29,126		29,126	Westpac		At Call
Trust Fund	Cash and cash equivalents	0	0	131,192	131,192	Westpac		At Call
		0						
		0						
Term Deposits								
Muni Term Deposit	Cash and cash equivalents	1,000,000			1,000,000	Macquarie	0.70%	05-Oct-21
Reserve Term Deposit	Cash and cash equivalents	0	2,511,938		2,511,938	AMP	1.20%	31 day notice
Reserve Term Deposit	Cash and cash equivalents	0	3,000,000		3,000,000	Macquarie	0.30%	11-Jun-21
Reserve Term Deposit	Cash and cash equivalents	0	3,500,000		3,500,000	Westpac	0.60%	90 day notice
Trust Term Deposit	Cash and cash equivalents	0		171,840	171,840	Westpac	0.50%	22-Mar-21
Total		2,233,551	9,041,064	303,032	11,577,647			
Comprising								
Cash and cash equivalents		2,233,551	9,041,064	303,032	11,577,647			
		2,233,551	9,041,064	303,032	11,577,647			

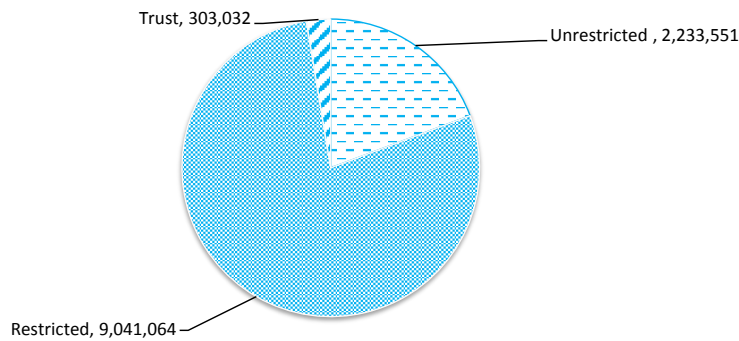
KEY INFORMATION

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**OPERATING ACTIVITIES
NOTE 3
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Amend Budget Transfers In (+)	Actual Transfers In (+)	Amend Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	695,562	9,000	2,512	0	0	0	0	704,562	698,074
Aviation Reserve	1,166,579	15,000	4,213	0	0	0	0	1,181,579	1,170,792
Building Infrastructure Reserve	595,760	8,000	2,152	0	0	(517,000)	0	86,760	597,912
Community Development Reserve	1,375,459	18,000	4,967	0	0	(11,000)	0	1,382,459	1,380,426
Community Interest Free Reserve	321,450	4,000	1,161	0	0	0	0	325,450	322,611
Insurance/Natural Disaster Reserve	183,016	2,000	661	0	0	0	0	185,016	183,677
Land Acquisition Reserve	736,873	10,000	2,661	1,300,000	0	(570,000)	0	1,476,873	739,534
Marina Canal Reserve	360,269	5,000	1,301	48,000	0	0	0	413,269	361,570
Marine Village Asset Replacement Reserve	33,268	0	121	0	0	0	0	33,268	33,389
Mosquito Management Reserve	10,108	0	37	0	0	0	0	10,108	10,145
Ningaloo Centre Reserve	255,836	3,000	924	0	0	0	0	258,836	256,760
Plant Reserve	187,979	2,000	679	550,000	0	(189,000)	0	550,979	188,658
Public Radio Infrastructure Reserve	5,158	0	19	0	0	0	0	5,158	5,177
Rehabilitation Reserve	252,116	3,000	911	0	0	0	0	255,116	253,027
Roads Reserve	592,844	8,000	2,141	765,000	0	(460,000)	0	905,844	594,985
Shire President COVID-19 Relief Fund	136,378	1,000	493	0	0	0	0	137,378	136,871
Shire Staff Housing Reserve	40,000	2,000	144	0	0	0	0	42,000	40,144
Swimming Pool Reserve	547,831	7,000	1,981	100,000	0	0	0	654,831	549,812
Tourism Development Reserve	200,008	3,000	723	50,000	0	0	0	253,008	200,731
Town Planning Scheme Reserve	21,855	0	79	0	0	0	0	21,855	21,934
Waste & Recycle Reserve	1,073,950	14,000	3,887	0	0	(530,000)	0	557,950	1,077,837
Unspent Grants & Contributions Reserve	217,000	0		250,000	0	(142,000)	0	325,000	217,000
	9,009,299	114,000	31,765	3,063,000	0	(2,419,000)	0	9,767,299	9,041,064

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

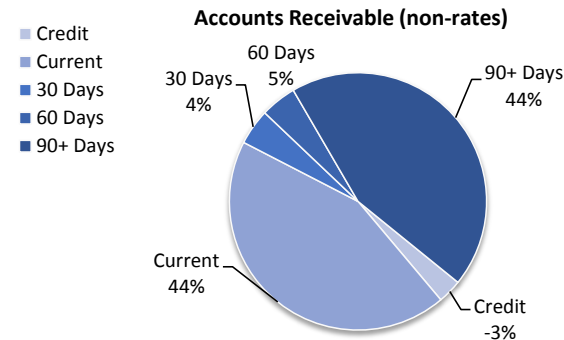
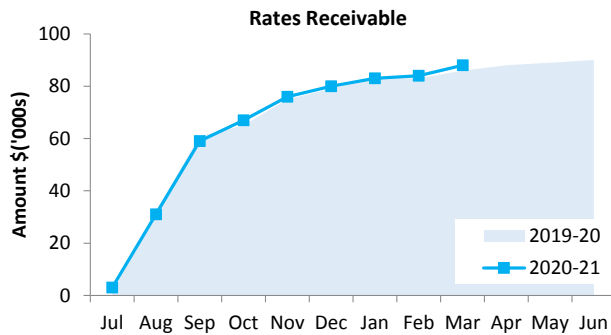
**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates receivable	30 June 2020	31 Mar 2021
	\$	\$
Opening arrears previous years	328,585	465,458
Levied this year	3,440,306	3,458,440
Less - collections to date	(3,303,433)	(3,457,270)
Less - deferred rates		(46,846)
Equals current outstanding	465,458	419,783
Net rates collectable	465,458	419,783
% Collected	87.7%	88.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(43,483)	627,051	64,718	64,809	634,439	1,347,534
Percentage	(3.2%)	46.5%	4.8%	4.8%	47.1%	
Balance per trial balance						
Sundry receivable						1,347,534
GST receivable						177,527
Community Loans						17,450
Property service charges						28,230
Total receivables general outstanding						1,570,741
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



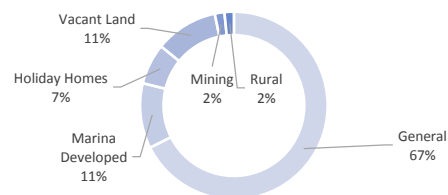
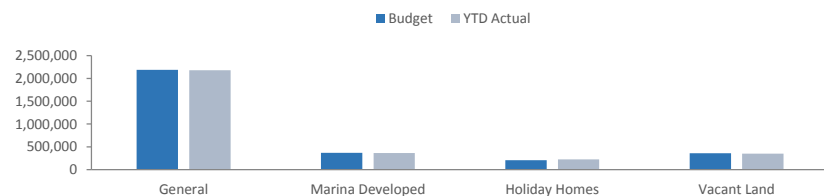
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

OPERATING ACTIVITIES
NOTE 5
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
General	0.07510	1,181	29,059,377	2,182,000	5,000	1,000	2,188,000	2,178,025	4,331	(2,630)	2,179,726
Marina Developed	0.10130	101	3,621,207	367,000	0	0	367,000	361,640	632	169	362,440
Holiday Homes	0.10410	78	1,992,380	207,000	0	0	207,000	218,747	8,152	0	226,899
Vacant Land	0.15010	232	2,383,884	358,000	0	0	358,000	357,821	(7,715)	0	350,106
Unimproved value											
Mining	0.15990	12	359,652	58,000	1,000	0	59,000	57,508	(544)	(3,269)	53,696
Rural	0.08000	7	658,420	53,000	0	0	53,000	51,874		0	51,874
Sub-Total		1,611	38,074,920	3,225,000	6,000	1,000	3,232,000	3,225,615	4,856	(5,730)	3,224,741
Minimum payment	Minimum \$										
Gross rental value											
General	930	84	842,002	78,000	0	0	78,000	78,120	735	0	78,855
Marina Developed	930	1	0	1,000	0	0	1,000	930	0	0	930
Vacant Land	735	146	483,700	107,000	0	0	107,000	107,310	(735)	0	106,575
Unimproved value											
Mining	230	10	8,426	2,000	0	0	2,000	2,300	0	0	2,300
Rural	735	1	5,800	1,000	0	0	1,000	735	0	0	735
Sub-total		242	1,339,928	189,000	0	0	189,000	189,395	0	0	189,395
Concession/Write off							0				(4,538)
Total general rates							3,421,000				3,409,598
Specified area rates	Rate in \$ (cents)										
Marina Specified Area	0.013390		3,621,207	48,000	0	0	48,000	48,554	287	0	48,842
Total specified area rates			3,621,207	48,000	0	0	48,000	48,554	287	0	48,842
Total							3,469,000				3,458,440

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 March 2021
	\$	\$	\$	\$
Inventory				
Fuel and materials on hand	14,591	96,387	(87,536)	23,442
Stock - Visitor Centre Merchandise	68,673			68,673
Total other current assets	83,264	96,387	(87,536)	92,115
Amounts shown above do not include GST (where applicable)				

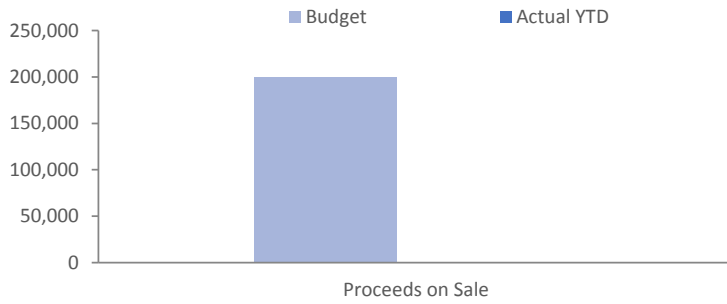
KEY INFORMATION

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.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Plant replacement	200,000	200,000	0	0	0	0	0	0
		200,000	200,000	0	0	0	0	0	0



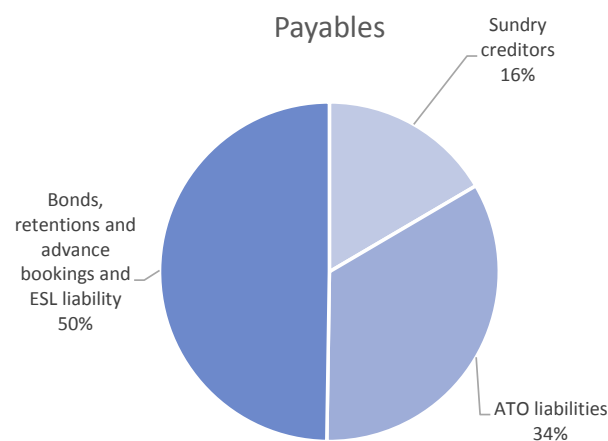
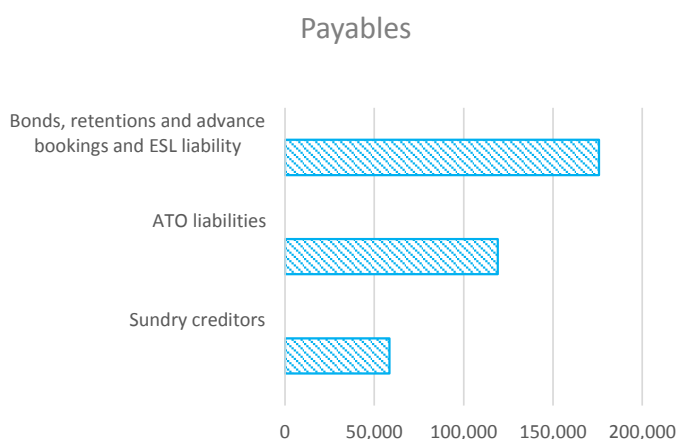
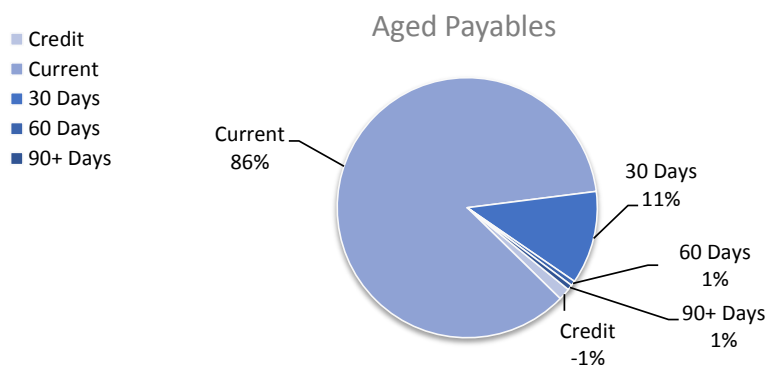
Project Description	Amended		YTD Actual	Variance (Under)/Over	Timing		Comments
	Budget	YTD Budget			Start	Finish	
Land							
Purchase Lot 1416	325,000	325,000	327,990	2,990	Q1	Q2	Purchase finalised
Purchase Lot 349	0	0	1,390	1,390			
Buildings - Non Specialised							
Property renewals	65,000	45,000	30,165	(14,835)	Q1	Q4	Annual programme
Staff Housing Tonge Place	540,000	540,000	544,699	4,699			Purchased October 2021
Municipal Building renewals			77,044				
Buildings - Specialised							
Ningaloo Centre solar panels	1,160,000	755,000	758,113	3,113	Q2	Q3	
Ningaloo Centre Building Renewal	75,000	0	940	940			
Community/Business Hub	140,000		77,044	77,044	Q2	Q3	
Recreation Centre change room upgrade	335,000	0	77,828	77,828	Q2	Q4	
Depot Buildings - Crib room	0	0	1,418	1,418			19/20 project finalised
Aviation Screening Point	245,000	0	0	0			
Furniture and equipment							
Skimmer replacement	50,000	37,494	43,401	5,907	Q1	Q3	
Airport Vending Machines	25,000	25,000	19,270	(5,675)			
Plant and equipment							
Plant Replacement	436,000	44,000	39,952	(4,048)	Q1	Q4	
Airport Belt Loader			4,901	4,901			19/20 project finalised
LED Roadside Trailer	38,000	38,000	28,760	(9,240)			
Infrastructure - Roads							
New Footpaths - Murat and Payne Street	145,000	127,500	106,654	(20,846)	Q2	Q3	Murat Rd completd
Footpath - renewal	50,000		0	0	Q3	Q4	
Yardie Creek Road	679,000	410,000	357,180	(52,820)	Q3	Q4	
Murat Road	864,000			0	Q2	Q4	
Street Lighting			541	541			19/20 project finalised
Infrastructure - Other							
Relocate Dog Pound	15,000	0	0	0	Q2	Q3	
Federation Park		0	296	296			Carried over from 19/20
Goal posts - Talanjee & Koobooroo Ovals	21,000	21,000	20,890	(110)	Q1	Q1	Installed
Dog agility relocation	27,000	0	0	0	Q2	Q4	
Kart Club relocation	33,000	0	0	0	Q2	Q4	
Strategic master planning	90,000	82,494	0	(82,494)	Q2	Q4	
Fairy Queen	20,000		0	0			
Pool Development			38,219	38,219			
Installation and leasing 8 jetties	320,000	0	635	635	Q2	Q4	Tender advertised
Town Beach Revitalisation	728,000	0	0	0			
Artist festival mural and sculptural installations	0	0	0	0	Q4	Q4	
Recycling Solutions (Baler & Shed)	67,000	50,247	25,380	(24,867)			
Bring it Recycling Centre	75,000	56,250	28,678	(27,572)			
Septage Ponds	135,000	0	3,800	3,800	Q3	Q4	
Waste Site Setup	30,000	0	500	500	Q3	Q4	
Tip Shop	20,000	0	0	0			
Waste Compactor	260,000	0	2,700	2,700			
Container Deposit Scheme	5,000	0	600	600			
Waste Site Survey	5,000	0	0	0			
Water meters near giant prawn	0	0	14,220	14,220			19/20 project finalised
Overflow ablutions	77,000	65,000	93,855	28,855			To be installed in March
Aerodrome Taxiway upgrade	50,000	50,000	45,415	(4,585)			
	7,150,000	2,671,985	2,772,481	23,506			
Capital acquisitions							
	Budget	YTD Budget	YTD Actual	YTD Actual Variance			
	\$	\$	\$	\$			
Land	325,000	325,000	329,380	4,380			
Buildings	605,000	585,000	574,864	(10,136)			
Buildings - specialised	1,955,000	755,000	915,343	160,343			
Furniture and equipment	75,000	62,494	62,671	232			
Plant and equipment	474,000	82,000	73,614	(8,386)			
Infrastructure - Roads	1,738,000	537,500	464,375	(73,125)			
Infrastrucure - Other	1,978,000	324,991	275,190	(49,801)			
	7,150,000	2,671,985	2,695,436	23,506			
Capital Acquisitions Funded By:							
Capital grants and contributions	3,039,000		660,555				
Borrowings	540,000						
Lease liabilities	0						
Other (disposals & C/Fwd)	0						
Cash backed reserves	2,094,000						
Contribution - operations	1,477,000						
Capital funding total	7,150,000		660,555				

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(901)	51,639	6,987	365	385	58,474
Percentage	-1.5%	88.3%	11.9%	0.6%	0.7%	
Balance per trial balance						
Sundry creditors						58,474
ATO liabilities						119,044
Bonds, retentions and advance bookings and ESL liability						175,790
Trust Liabilities						303,032
Total payables general outstanding						656,340

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**FINANCING ACTIVITIES
NOTE 10
BORROWINGS**

Repayments - Borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Housing										
Staff Dwellings	80	548,983	0	0	51,239	69,000	497,744	479,983	18,673	24,000
Staff Dwellings	NEW			540,000			0	540,000		
Community amenities										
Rubbish Truck	81	169,915	0	0	41,719	84,000	128,196	85,915	2,047	4,000
Recreation and culture										
Ningaloo Centre	82	837,550	0	0	28,674	58,000	808,876	779,550	13,945	27,000
Other property and services										
1 Bennett Street	76	218,875	0	0	10,473	21,000	208,402	197,875	5,516	11,000
Total		1,775,323	0	540,000	132,105	232,000	1,643,218	2,083,323	40,181	66,000
Current borrowings		232,000					99,597			
Non-current borrowings		1,543,323					1,543,621			
		<u>1,775,323</u>					<u>1,643,218</u>			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**FINANCING ACTIVITIES
NOTE 11
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Housing										
25/30 Dugong Close		30,755	0	0	0	0	30,755	30,755	0	0
Transport										
Aviation - X-Ray Scanner		109,503	0	0	0	0	109,503	109,503	0	0
Aviation - RAAF Airport Lease		8,679	0	0	0	0	8,679	8,679	0	0
Total		148,937	0	0	0	0	148,937	148,937	0	0
Current lease liabilities		148,937					148,937			
Non-current lease liabilities		140,867					140,867			
		289,804					289,804			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 March 2021
		\$	\$	\$	\$
Provisions					
Annual leave		412,384			412,384
Long service leave		314,446		(303)	314,143
Total Provisions		726,830	0	(303)	726,527
Total other current assets		726,830	0	(303)	726,527
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2021	Current Liability 31 Mar 2021	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies											
General purpose funding											
Grants Commission - <i>General Purpose</i>				0		708,000	531,000	900,000	(192,000)	708,000	539,698
Recreation and culture											
Zoos and aquarium grant				0		205,000	205,000	85,000	120,000	205,000	204,924
DLGSC - Community grant				0		10,000	10,000	10,000		10,000	10,000
Various - Community Grant				0		31,500	21,122	0	31,500	31,500	7,455
Transport											
Grants Commission - <i>Untied Road Grant</i>				0		192,000	144,000	0	192,000	192,000	144,215
RASI -Security screen operating				0		87,000	65,250	0	87,000	87,000	0
Economic services											
RED - Booking Platform				0		30,000	22,500	33,000	(3,000)	30,000	0
	0	0	0	0	0	1,263,500	998,872	1,028,000	235,500	1,263,500	906,291
Operating contributions											
Recreation and culture											
Ningaloo Visitor Centre transition				0		0	0	0	0	0	97,847
Community Volunteer & Sports Award				0		12,000	9,000	8,000	4,000	12,000	0
Other property and services											
ATO - Diesel Fuel Subsidy				0		18,000	13,500	18,000		18,000	11,476
	0	0	0	0	0	30,000	22,500	26,000	4,000	30,000	109,323
TOTALS	0	0	0	0	0	1,293,500	1,021,372	1,054,000	239,500	1,293,500	1,015,614

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

NOTE 14
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue					
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2021	Current Liability 31 Mar 2021	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies											
Recreation and culture											
Various - Recreation Facilities				0		414,500	310,869	610,000	(195,500)	414,500	265,227
Lotterywest - Solar panel grant				0		870,000	652,500	870,000	0	870,000	0
BHP - Town Beach revitalisation				0		728,000	0	0	728,000	728,000	0
Transport											
MRWA - Footpaths				0		100,000	74,997	100,000	0	100,000	0
MRWA - Regional Road Group				0		632,000	473,994	632,000	0	632,000	257,032
Local Roads and Community Infrastructure				0		304,000	227,997	304,000	0	304,000	138,295
RADS - Grant Learmonth Aviation				0		260,000	194,994	20,000	240,000	260,000	0
RADS - Grant Exmouth Aerodrome				0		23,000	17,244	23,000	0	23,000	0
	0	0	0	0	0	3,331,500	1,952,595	2,559,000	772,500	3,331,500	660,555
Non-operating contributions											
Transport											
RAC Tourism Assets - Footpath				0		0	0	0	0	0	9,837
DBCA - Roads Contribution				0		0	0	0	0	0	280,000
	0	0	0	0	0	0	0	0	0	0	289,837
TOTALS	0	0	0	0	0	3,331,500	1,952,595	2,559,000	772,500	3,331,500	950,392

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 15
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 2020	Amount Received	Amount Paid	Closing Balance 31 Mar 2021
	\$	\$	\$	\$
BCITF	6,830	31,712	(22,977)	15,565
BSL Levy	1,410	31,915	(27,345)	5,980
Cash in Lieu POS	212,473	0	0	212,473
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Exmouth Volunteer Fire & Rescue	50,828	0	0	50,828
	289,727	63,627	(50,322)	303,032

MONTHLY LIST OF PAYMENTS - MARCH 2021

Municipal Account:

Cheque numbers 13772-13777	\$	57,414.69
Direct Debits and EFT Payments EFT18985-EFT19161	\$	1,524,633.16
Credit Card Purchases	\$	4,064.81
Total Municipal Account	\$	1,586,112.66

Trust Account:

Cheque number	\$	-
EFT Payments	\$	11,088.96
Total Trust Account	\$	11,088.96

TOTAL PAYMENTS - MARCH 2021 \$ **1,597,201.62**

Reference	Date	Name	Description	Municipal Account	Trust Account
13772	05/03/2021	DEPARTMENT OF TRANSPORT	COMMERCIAL JETTY 1-10 RENEWAL FEE	\$ 777.20	
13773	15/03/2021	WATER CORPORATION	UTILITIES	\$ 1,144.63	
13774	25/03/2021	SHIRE OF EXMOUTH	VISITOR CENTRE FLOAT	\$ 600.00	
13775	26/03/2021	DEPARTMENT OF TRANSPORT - EXMOUTH	SPECIAL SERIES NUMBER PLATES	\$ 200.00	
13776	26/03/2021	TELSTRA CORPORATION	TELEPHONE CHARGES - MARCH 2021	\$ 8,880.64	
13777	26/03/2021	WATER CORPORATION	UTILITIES	\$ 45,812.22	
			TOTAL CHEQUES	\$ 57,414.69	\$ -
DD6320.1	10/03/2021	THE TRUSTEE FOR AWARE SUPER T/AS FIRST STATE SUPERANNUATION SCHEME	PAYROLL DEDUCTIONS	\$ 36,464.05	
DD6349.1	24/03/2021	THE TRUSTEE FOR AWARE SUPER T/AS FIRST STATE SUPERANNUATION SCHEME	PAYROLL DEDUCTIONS	\$ 36,304.52	
DD6368.1	23/03/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENT	\$ 7,768.00	
DD6370.1	08/03/2021	WESTPAC BANKING CORPORATION	MONTHLY BANK AND MERCHANT FEES MARCH 2021	\$ 860.92	
DD6374.1	08/03/2021	WESTNET PTY LTD	ANNUAL SERVICE FEE FOR SATELLITE SERVICE	\$ 258.99	
DD6376.1	09/03/2021	WESTPAC BANKING CORPORATION	MONTHLY ACTIVITY FEES MARCH 2021	\$ 56.83	
DD6378.1	26/03/2021	PAYMATE	MONTHLY WATER DISPENSER FEES	\$ 165.00	
DD6384.1	29/03/2021	MESSAGE4U PTY LTD	MESSAGE MEDIA BUNDLE MARCH 2021	\$ 45.14	
			TOTAL DIRECT DEBIT PAYMENTS	\$ 81,923.45	\$ -
EFT19162	05/03/2021	CONSTRUCTION TRAINING FUND	BCITF PAYMENTS JANUARY 2021		\$ 193.29
EFT19163	05/03/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL PAYMENTS JANUARY 2021		\$ 8,055.98
EFT19164	05/03/2021	SHIRE OF EXMOUTH	BCITF AND BSL COMMISSION JANUARY 2021		\$ 121.50
EFT19165	05/03/2021	ABCO PRODUCTS PTY LTD	CLEANING SUPPLIES	\$ 1,116.10	
EFT19166	05/03/2021	ALL DECOR PTY LTD	MAIDSTONE CRESCENT BUILDING WORKS	\$ 3,953.00	
EFT19167	05/03/2021	AMPAC DEBT RECOVERY	COMMISSION - AMPAC	\$ 19.70	
EFT19168	05/03/2021	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	QUIK STIKS & TAGS	\$ 840.41	
EFT19169	05/03/2021	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 43,245.43	
EFT19170	05/03/2021	AUTOPRO/NINGALOO CAR BOAT HIRE	VEHICLE PARTS	\$ 360.00	
EFT19171	05/03/2021	BIG SKY REPTILES	REFERENCE MATERIAL NADC	\$ 187.94	
EFT19172	05/03/2021	BLACKWOODS (J.BLACKWOOD & SON PTY LTD)	LINEMARKING PAINT	\$ 2,796.72	
EFT19173	05/03/2021	CALTEX STARMART EXMOUTH	SUPPLY & FIT TYRES	\$ 930.39	
EFT19174	05/03/2021	EMPLOYEE	STAFF REIMBURSEMENTS	\$ 3,385.96	
EFT19175	05/03/2021	CARNARVON MOTOR GROUP	RADIATOR CAP	\$ 73.65	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT19176	05/03/2021	CENTRAL REGIONAL TAFE (CRT)	REFUND - ANNUAL OUTGOINGS	\$ 3,214.01	
EFT19177	05/03/2021	CJ LORD BUILDING AND RENOVATION WA PTY LTD	REC RESERVE SHED RELOCATION & OLD SHIRE OFFICE CEILING WORKS	\$ 5,786.00	
EFT19178	05/03/2021	CLOCKWORK PRINT	BUSINESS CARDS	\$ 187.00	
EFT19179	05/03/2021	CORAL COAST SHADE SAILS	SHADE SAILS - 5A TONGE PLACE	\$ 4,928.00	
EFT19180	05/03/2021	DAIMLER TRUCKS PERTH	VEHICLE HEADLAMP	\$ 261.36	
EFT19181	05/03/2021	DECOR8 PAINTING PERTH PTY LTD	34B CARR WAY - PAINTING WORK	\$ 7,150.00	
EFT19182	05/03/2021	DEPARTMENT OF DEFENCE - TREASURY AND BANKING	JAN 20 - MAR 20 - POTABLE WATER AT BUNDEGI	\$ 147.40	
EFT19183	05/03/2021	DEPARTMENT OF TRANSPORT	DISCLOSURE OF INFORMATION FEES	\$ 10.20	
EFT19184	05/03/2021	ERA CONTRACTORS	TOWN BEACH BBQ REPAIRS	\$ 1,223.75	
EFT19185	05/03/2021	EXMOUTH BITUMEN SERVICES CRAIG REGAN	CRICKET PITCH SURFACE	\$ 6,831.00	
EFT19186	05/03/2021	EXMOUTH FUEL SUPPLIES	FUEL & OIL - SWIMMING POOL	\$ 18.72	
EFT19187	05/03/2021	EXMOUTH HARDWARE & BUILDING SUPPLIES	GENERAL HARDWARE PURCHASES	\$ 4,437.84	
EFT19188	05/03/2021	EXMOUTH IGA	CONSUMABLES	\$ 378.45	
EFT19189	05/03/2021	EXMOUTH NEWSAGENCY & TOYWORLD	STATIONERY	\$ 371.47	
EFT19190	05/03/2021	EXMOUTH TILE AND CARPET CLEANING	CARPET & FURNITURE CLEANING - NVC	\$ 693.00	
EFT19191	05/03/2021	EXMOUTH WHOLESALERS	SWIMMING POOL KIOSK SUPPLIES	\$ 1,438.93	
EFT19192	05/03/2021	EXY PLUMBING & CONTRACTING	PLUMBING WORKS AT SQUASH COURT, NVC CAFÉ, AIRPORT TOILETS, DOG	\$ 7,061.07	
EFT19193	05/03/2021	FIRE SERVICES AUSTRALIA (WA) PTY LTD	MONTHLY FIRE SERVICES	\$ 673.95	
EFT19194	05/03/2021	FUSION FABRICATION AND MARINE	REPAIRS TO TIP TRUCK	\$ 935.00	
EFT19195	05/03/2021	GASCOYNE OFFICE EQUIPMENT	RICOH SERVICE AGREEMENT - JAN 2021	\$ 2,140.59	
EFT19196	05/03/2021	GREAT SOUTHERN FUEL SUPPLIES - GERALDTON	FUEL SUPPLY - DEPOT	\$ 16,065.71	
EFT19197	05/03/2021	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 2,264.98	
EFT19198	05/03/2021	CUSTOMER	REFUND FACILITY HIRE BOND	\$ 250.00	
EFT19199	05/03/2021	KAYFER DESIGNS	PLANS FOR SOLAR LIGHT	\$ 667.50	
EFT19200	05/03/2021	KCTT (KC TRAFFIC AND TRANSPORT PTY LTD)	MURAT ROAD WORKS - CONTRACT MANAGEMENT	\$ 1,085.04	
EFT19201	05/03/2021	KLEENIT PTY LTD	COVID19 CLEANING CONTRACT F/E 21/02/2021	\$ 12,581.80	
EFT19202	05/03/2021	EMPLOYEE	STAFF REIMBURSEMENT	\$ 55.80	
EFT19203	05/03/2021	LITE INDUSTRIES PTY LTD	SHORING BOX	\$ 16,000.93	
EFT19204	05/03/2021	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT19205	05/03/2021	MANTARAYS NINGALOO BEACH RESORT	NTAG - MEETING	\$ 1,320.00	
EFT19206	05/03/2021	MANTRA ON MURRAY	ACCOMMODATION - WALGA TRAINING - PRESIDENT	\$ 382.00	
EFT19207	05/03/2021	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	BATTERIES & REPAIRS OF VEHICLES AND RUBBISH TRUCK	\$ 2,078.30	
EFT19208	05/03/2021	NETWORK POWER SOLUTIONS PTY LTD	OLD POWER STATION POWERBOARD WORKS & NVC FAN MAINTENANCE	\$ 7,370.00	
EFT19209	05/03/2021	NGT GLOBAL PTY LTD T/AS NGT EXPRESS	PINE LOGS - OVERFLOW - FREIGHT	\$ 742.50	
EFT19210	05/03/2021	NINGALOO CEILINGS	34B MAINTENANCE WORKS	\$ 300.00	
EFT19211	05/03/2021	NINGALOO COOKING STUDIO	CATERING 22/2 & 23/2 NTAG	\$ 1,170.60	
EFT19212	05/03/2021	NINGALOO HARVEST IGA	CONSUMABLES - NVC & ADMIN	\$ 208.00	
EFT19213	05/03/2021	NINGALOO MARINE SERVICES PTY LTD	PYLON MAINTENANCE	\$ 13,008.48	
EFT19214	05/03/2021	NINGALOO WATER & ICE	WATER SUPPLY - DEPOT	\$ 96.00	
EFT19215	05/03/2021	NORCAPE BUILDING COMPANY	BATHROOM REPAIRS - 20 DAVIDSON ST	\$ 10,235.30	
EFT19216	05/03/2021	NORWEST CRANE HIRE #2 PTY LTD	OVERFLOW CARAVAN PARK - CONCRETE BLOCKS	\$ 475.20	
EFT19217	05/03/2021	NORWEST FLOORCOVERINGS	FLOOR WORKS - LIBRARY	\$ 630.30	
EFT19218	05/03/2021	OFFICEWORKS	STATIONERY SUPPLIES - DEPOT	\$ 646.21	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT19219	05/03/2021	R&L COURIERS	FREIGHT	\$ 155.93	
EFT19220	05/03/2021	REEF TO AQUARIUM PTY LTD	NADC ANIMAL SUPPLIES	\$ 77.00	
EFT19221	05/03/2021	SAMMUT AGRICULTURAL MACHINERY	MOWER MAINTENANCE	\$ 348.70	
EFT19222	05/03/2021	SPYKER BUSINESS SOLUTIONS	MONTHLY IT SERVICES - JANUARY	\$ 7,788.11	
EFT19223	05/03/2021	STAMP IT RUBBER STAMP CO	STAMP - STATIONERY	\$ 46.05	
EFT19224	05/03/2021	STEVE'S TRANSPORTABLES GROUP PTY LTD	OVERFLOW CAMPGROUND ABLUTION BLOCK FINAL PAYMENT	\$ 37,070.00	
EFT19225	05/03/2021	STIHL SHOP (CSP INDUSTRIES PTY LTD)	TANK VENT	\$ 48.20	
EFT19226	05/03/2021	TANK STREAM DESIGN PTY LTD	VISITOR CENTRE STOCK	\$ 8,889.63	
EFT19227	05/03/2021	TENNANT AUSTRALIA PTY LTD	ROAD SWEEPER PARTS	\$ 668.03	
EFT19228	05/03/2021	THE HONDA SHOP	SWITCH ASSEMBLY	\$ 271.15	
EFT19229	05/03/2021	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT	\$ 249.01	
EFT19230	05/03/2021	TOLL TRANSPORT PTY LTD	TRANSPORT	\$ 84.49	
EFT19231	12/03/2021	DEPARTMENT OF BIODIVERSITY, CONSERVATION AND ATTRACTIONS - EXMOUTH	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 1,385.50	
EFT19232	12/03/2021	DIVE NINGALOO	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 1,292.00	
EFT19233	12/03/2021	EXMOUTH BUS CHARTERS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 51.00	
EFT19234	12/03/2021	NINGALOO AVIATION	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 442.00	
EFT19235	12/03/2021	NINGALOO DISCOVERY	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 3,582.75	
EFT19236	12/03/2021	NINGALOO ECOLOGY CRUISES	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 1,853.00	
EFT19237	12/03/2021	NORWEST AIR WORKS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 484.50	
EFT19238	12/03/2021	RAC TOURISM ASSETS PTY LTD	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 30.00	
EFT19239	12/03/2021	SHIRE OF EXMOUTH	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS COMMISSION FEBRUARY 20	\$ 1,623.75	
EFT19240	12/03/2021	SUB SEA EXPLORER PTY LTD	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS FEBRUARY 2021	\$ 110.50	
EFT19241	12/03/2021	ASM ECLIPSE PTY LTD	VISITOR CENTRE STOCK	\$ 4,887.36	
EFT19242	12/03/2021	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 43,168.00	
EFT19243	12/03/2021	BLUE MEDIA EXMOUTH	VISITOR CENTRE STOCK	\$ 4,240.00	
EFT19244	12/03/2021	CAPRICORN PEST CONTROL	PEST CONTROL - 12 FLETCHER STREET	\$ 1,364.00	
EFT19245	12/03/2021	CHADSON ENGINEERING PTY LTD	POOL TESTS	\$ 594.80	
EFT19246	12/03/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	QTR 3 -EMERGENCY SERVICES LEVY	\$ 65,368.83	
EFT19247	12/03/2021	EDGE PLANNING AND PROPERTY (C.N. THOMPSON & S.D. THOMPSON T/AS)	FEBRUARY PLANNING SERVICES	\$ 393.25	
EFT19248	12/03/2021	EXMOUTH CAPE REAL ESTATE	STORAGE RENT	\$ 368.01	
EFT19249	12/03/2021	EXMOUTH CIVIL PTY LTD	OVERFLOW CARAVAN PARK - ROAD BASE	\$ 841.50	
EFT19250	12/03/2021	EXMOUTH FUEL SUPPLIES	FUEL SUPPLIES - DEPOT	\$ 353.33	
EFT19251	12/03/2021	EXMOUTH WHOLESALERS	MARCH POOL SUPPLIES	\$ 690.34	
EFT19252	12/03/2021	EXY PLUMBING & CONTRACTING	PLUMBING WORKS AT OLD SHIRE OFFICES AND 56 NIMITZ	\$ 12,238.64	
EFT19253	12/03/2021	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 250.28	
EFT19254	12/03/2021	HT CLEANING SERVICES PTY LTD	FEBRUARY CLEANING - NINGALOO CENTRE	\$ 13,272.79	
EFT19255	12/03/2021	INMARSAT AUSTRALIA PTY LTD	SATELLITE PHONE SERVICES	\$ 81.05	
EFT19256	12/03/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	PROFESSIONAL AFFILIATE FEES	\$ 92.50	
EFT19257	12/03/2021	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT19258	12/03/2021	MILLS RECRUITMENT	CEO RECRUITMENT	\$ 11,411.73	
EFT19259	12/03/2021	McLEODS BARRISTERS AND SOLICITORS	LEGAL ADVICE	\$ 1,734.83	
EFT19260	12/03/2021	NINGALOO BUILDING AND RENOVATIONS	DOOR INSTALLATION - 5 GOOLEY STREET	\$ 2,581.98	
EFT19261	12/03/2021	OFFICE OF THE AUDITOR GENERAL	ROADS TO RECOVERY FUNDING - CERTIFICATION	\$ 1,980.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT19262	12/03/2021	THE RIGGING SHED	STROP RECOVERY	\$ 1,644.50	
EFT19263	12/03/2021	WA COUNTRY HEALTH SERVICE - MIDWEST	EMPLOYMENT MEDICAL	\$ 396.00	
EFT19264	19/03/2021	ABBERFIELD TECHNOLOGY PTY LTD	2X WATER FILLING STATIONS	\$ 57,746.00	
EFT19265	19/03/2021	AFFORDABLE SIGNS	RECYCLING BIN STICKERS	\$ 330.00	
EFT19266	19/03/2021	AMY JACINDA JAN	VISITOR CENTRE STOCK	\$ 2,048.00	
EFT19267	19/03/2021	AUSTRALIA POST	POSTAGE & POSTAL BOX ANNUAL FEE	\$ 447.94	
EFT19268	19/03/2021	BLUE MEDIA EXMOUTH	STAFF GRATUITY	\$ 1,250.00	
EFT19269	19/03/2021	BOOEASY PTY LTD	BOOEASY COMMISSION FEES FEBRUARY 2021	\$ 330.00	
EFT19270	19/03/2021	CALTEX STARMART EXMOUTH	MILK - ADMIN & DEPOT	\$ 108.30	
EFT19271	19/03/2021	CORAL COAST SHADE SAILS	SNAPPER LOOP PARK - SHADE SAIL SUPPLY & INSTALL	\$ 3,058.00	
EFT19272	19/03/2021	DECOR8 PAINTING PERTH PTY LTD	PAINTING AT OLD SHIRE OFFICES AND AQUARIUM PUMP ROOM FLOOR	\$ 53,350.00	
EFT19273	19/03/2021	ERA CONTRACTORS	SWIMMING POOL - ELECTRICAL WORKS	\$ 431.49	
EFT19274	19/03/2021	EXMOUTH CIVIL PTY LTD	ROADBASE - LIGHT AIRCRAFT STRIP AND FLAT ROLLER HIRE	\$ 6,468.94	
EFT19275	19/03/2021	EXMOUTH HARDWARE & BUILDING SUPPLIES	NADC - FEB HARDWARE SUPPLIES	\$ 1,726.30	
EFT19276	19/03/2021	EXMOUTH IGA	CONSUMABLES	\$ 355.15	
EFT19277	19/03/2021	EXMOUTH NEWSAGENCY & TOYWORLD	STATIONERY	\$ 186.72	
EFT19278	19/03/2021	EXMOUTH PHARMACY	HEP A INJECTION - RANGER SERVICES	\$ 85.90	
EFT19279	19/03/2021	EXMOUTH WHOLESALERS	CONSUMABLES	\$ 48.36	
EFT19280	19/03/2021	EXY PLUMBING & CONTRACTING	34B CARR WAY - PLUMBING WORKS	\$ 463.73	
EFT19281	19/03/2021	GASCOYNE OFFICE EQUIPMENT	VISITOR CENTRE - PRINTER	\$ 2,519.00	
EFT19282	19/03/2021	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 62,861.86	
EFT19283	19/03/2021	HT CLEANING SERVICES PTY LTD	AQUARIUM WATER SPILL - CLEANING WORKS	\$ 66.00	
EFT19284	19/03/2021	IT VISION	COA RENUMBERING - MILESTONE PAYMENT #3	\$ 11,547.80	
EFT19285	19/03/2021	IXOM OPERATIONS PTY LTD	CHLORINE - SEWARAGE FARM	\$ 802.03	
EFT19286	19/03/2021	JESS HADDEN	NVC ARTWORK	\$ 2,080.00	
EFT19287	19/03/2021	K SEELEY & TJ SEELEY	ARCHITECTURAL DRAWINGS - SHIRE DEPOT	\$ 2,420.00	
EFT19288	19/03/2021	KEY MEDIA PTY LTD	HR TRAINING	\$ 434.50	
EFT19289	19/03/2021	KLEENIT PTY LTD	COVID CLEANING - PUBLIC AMENITIES	\$ 3,157.00	
EFT19290	19/03/2021	LANDGATE	CERTIFICATE OF TITLE REQUEST	\$ 26.70	
EFT19291	19/03/2021	LANGE CONSULTING AND SOFTWARE	CONSULTANT - TRADE SERVICES RFT	\$ 7,403.00	
EFT19292	19/03/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADVERTISEMENT - JOB VACANCY	\$ 150.00	
EFT19293	19/03/2021	MARIHKY TRUST T/A RAY WHITE EXMOUTH	RENT DUGONG CLOSE 26/3/21 TO 25/5/21	\$ 5,261.75	
EFT19294	19/03/2021	MARKETFORCE	TENDER ADVERTISING - BIKE PARK	\$ 847.47	
EFT19295	19/03/2021	EMPLOYEE	STAFF REIMBURSEMENT	\$ 3,007.60	
EFT19296	19/03/2021	METRIX CONSULTING PTY LTD	STRATEGIC PLANNING - PHASE 2	\$ 9,851.01	
EFT19297	19/03/2021	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	RUBBISH TRUCK REPAIRS	\$ 1,718.05	
EFT19298	19/03/2021	McLEODS BARRISTERS AND SOLICITORS	LEGAL ADVICE	\$ 6,401.89	
EFT19299	19/03/2021	NGT GLOBAL PTY LTD T/AS NGT EXPRESS	FREIGHT	\$ 330.00	
EFT19300	19/03/2021	NINGALOO BUILDING AND RENOVATIONS	OLD SHIRE OFFICE - BUILDING WORKS	\$ 3,150.00	
EFT19301	19/03/2021	NINGALOO COOKING STUDIO	CATERING	\$ 2,382.00	
EFT19302	19/03/2021	NINGALOO WATER & ICE	WATER SUPPLIES - DEPOT	\$ 96.00	
EFT19303	19/03/2021	PERITUS TECHNOLOGY PTY LTD	FEBRUARY 2021 AIRPORT PARKING MERCHANT FEES	\$ 134.90	
EFT19304	19/03/2021	PISCES ENTERPRISES PTY LTD	AQUARIUM FOOD	\$ 161.45	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT19305	19/03/2021	R&L COURIERS	FREIGHT	\$ 92.40	
EFT19306	19/03/2021	RAE-WENDY CREATIONS	NINGALOO VISITOR CENTRE MERCHANDISE	\$ 1,777.50	
EFT19307	19/03/2021	SCENT AUSTRALIA PTY LTD	NINGALOO VISITOR CENTRE SCENTS	\$ 143.00	
EFT19308	19/03/2021	SCOPE BUSINESS IMAGING	MONTHLY SERVICE PLAN - FEBRUARY 2021	\$ 1,113.02	
EFT19309	19/03/2021	SPORTSIM PTY LTD	YOUTH WEEK - HEADSETS	\$ 2,860.00	
EFT19310	19/03/2021	SPYKER BUSINESS SOLUTIONS	IT - MONTHLY SERVICES	\$ 6,070.24	
EFT19311	19/03/2021	STIHL SHOP (CSP INDUSTRIES PTY LTD)	LIGHT EQUIPMENT PARTS	\$ 717.87	
EFT19312	19/03/2021	TACKLE WORLD EXMOUTH (BLUE WATER)	AQUARIUM FOOD	\$ 118.90	
EFT19313	19/03/2021	TEAL SOLUTIONS PTY LTD	MARINE ENVIRO MONITORING	\$ 6,696.78	
EFT19314	19/03/2021	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT	\$ 363.51	
EFT19315	19/03/2021	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 126.59	
EFT19316	19/03/2021	TREDWELL MANAGEMENT SERVICES	WATER PARK BUSINESS CASE - STAGE 1 & 2	\$ 35,750.00	
EFT19317	22/03/2021	AUTOPRO/NINGALOO CAR BOAT HIRE	SUPPLY AND FIT MILEMAX	\$ 199.00	
EFT19318	22/03/2021	ERA CONTRACTORS	TEST & TAG AT DEPOT, SPRAY PARK, QUALING SCARPE & ELECTRICAL WORKS	\$ 5,345.45	
EFT19319	22/03/2021	EXY PLUMBING & CONTRACTING	NINGALOO CENTRE - PLUMBING WORKS	\$ 741.37	
EFT19320	22/03/2021	GROUND CONTROL AND GARDENS	TREE STUMP REMOVAL	\$ 330.00	
EFT19321	22/03/2021	KAYFER DESIGNS	ARCHITECTURAL DRAWINGS - LOT 501 INGLETON	\$ 8,600.40	
EFT19322	22/03/2021	KLEENIT PTY LTD	PUBLIC AMENITIES CLEANING CONTRACT F/E 7/3/21	\$ 9,556.80	
EFT19323	22/03/2021	MANTRA ON MURRAY	ACCOMMODATION - TRAINING M NIIKKULA	\$ 408.00	
EFT19324	22/03/2021	MULLERMIND CREATIVE	PROMOTIONAL FOOTAGE	\$ 242.00	
EFT19325	22/03/2021	NETWORK POWER SOLUTIONS PTY LTD	5A TONGE PLACE - AIR CON MAINTENANCE	\$ 195.00	
EFT19326	22/03/2021	NINGALOO WATER & ICE	DRINKING WATER SUPPLIES - DEPOT	\$ 96.00	
EFT19327	22/03/2021	EXMOUTH CONCIERGE	COMMERCIAL CLEANING - 12 LEARMONTH	\$ 330.00	
EFT19328	22/03/2021	TOTALLY WORKWEAR MIDLAND	UNIFORM - PROTECTIVE CLOTHING	\$ 378.22	
EFT19329	26/03/2021	COUNCILLOR MCCARROL	COUNCILLORS' REMUNERATION 1 JAN 2021 TO 31 MAR 2021	\$ 3,273.40	
EFT19330	26/03/2021	COUNCILLOR DIXON	COUNCILLORS' REMUNERATION 1 JAN 2021 TO 31 MAR 2021	\$ 5,121.25	
EFT19331	26/03/2021	COUNCILLOR MOUNSEY	COUNCILLORS' REMUNERATION 1 JAN 2021 TO 31 MAR 2021	\$ 3,423.40	
EFT19332	26/03/2021	COUNCILLOR LAKE	COUNCILLORS' REMUNERATION 1 JAN 2021 TO 31 MAR 2021	\$ 3,423.40	
EFT19333	26/03/2021	COUNCILLOR LUCAS	COUNCILLORS' REMUNERATION 1 JAN 2021 TO 31 MAR 2021	\$ 3,423.40	
EFT19334	26/03/2021	COUNCILLOR NIIKKULA	COUNCILLORS' REMUNERATION 1 JAN 2021 TO 31 MAR 2021	\$ 12,459.80	
EFT19335	26/03/2021	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 45,004.00	
EFT19336	26/03/2021	CALTEX STARMART EXMOUTH	TYRES - HEALTH OFFICER VEHICLE	\$ 898.00	
EFT19337	26/03/2021	ERA CONTRACTORS	NINGALOO CENTRE - INSTALL GPO'S	\$ 2,030.56	
EFT19338	26/03/2021	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT19339	26/03/2021	NINGALOO COOKING STUDIO	TASTE OF HARMONY CATERING	\$ 4,367.50	
EFT19340	26/03/2021	NINGALOO HARVEST IGA	CONSUMABLES	\$ 31.00	
EFT19341	31/03/2021	CMCK CONSTRUCTIONS	REFUND OF OCCUPANCY PERMIT RE:20/01	\$ 61.65	
EFT19342	31/03/2021	CONSTRUCTION TRAINING FUND	BCITF PAYMENT FEBRUARY 2021		\$ 1,893.39
EFT19343	31/03/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL PAYMENTS FEBRUARY 2021		\$ 747.05
EFT19344	31/03/2021	SHIRE OF EXMOUTH	BCITF AND BSL COMMISSION FEBRUARY 2021		\$ 77.75
EFT19345	31/03/2021	ADH GOLF & UTILITY VEHICLES	DEPOT PARTS	\$ 317.46	
EFT19346	31/03/2021	ALL DECOR PTY LTD	OLD SHIRE CHAMBERS REFURBISHMENT	\$ 30,456.25	
EFT19347	31/03/2021	ANDRE REREKURA	ADVERTISING VIDEO 30% DEPOSIT	\$ 4,306.50	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT19348	31/03/2021	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	DEPOT PARTS	\$ 746.62	
EFT19349	31/03/2021	AUTOPRO/NINGALOO CAR BOAT HIRE	DASH CAMERA	\$ 229.00	
EFT19350	31/03/2021	BAY BEANS PTY LTD	COFFEE SUPPLY	\$ 308.60	
EFT19351	31/03/2021	BLACKWOODS (J.BLACKWOOD & SON PTY LTD)	PPE	\$ 373.24	
EFT19352	31/03/2021	BLUE MEDIA EXMOUTH	TOP TOURISM AWARD VIDEOGRAPHY	\$ 5,000.00	
EFT19353	31/03/2021	BLUE OCEAN PUBLICATIONS	VISITOR CENTRE STOCK	\$ 1,135.00	
EFT19354	31/03/2021	BOYA EQUIPMENT	DEPOT PARTS	\$ 205.18	
EFT19355	31/03/2021	CENTRAL REGIONAL TAFE	STAFF TRAINING COURSES	\$ 434.25	
EFT19356	31/03/2021	CHRIS-TAL CLEAN MARINE	CAR DETAILING - 3000EX	\$ 560.00	
EFT19357	31/03/2021	CJ LORD BUILDING AND RENOVATION WA PTY LTD	CHANGEROOM ADDITIONS - PROGRESS CLAIM 1	\$ 71,500.00	
EFT19358	31/03/2021	CORAL COAST SHADE SAILS	MARINA FISH CLEANING -SHADE SAIL	\$ 2,310.00	
EFT19359	31/03/2021	DAIMLER TRUCKS PERTH	VEHICLE PARTS	\$ 43.91	
EFT19360	31/03/2021	CUSTOMER	BOND RETURN FOR REC CENTRE HIRE	\$ 500.00	
EFT19361	31/03/2021	DAVID GRAY & CO PTY LTD	DEPOT PARTS	\$ 330.00	
EFT19362	31/03/2021	ERA CONTRACTORS	REPLACE AQUARIUM PLANT ROOM EXTRACTOR FAN, OVERFLOW & AIRPORT	\$ 8,726.70	
EFT19363	31/03/2021	EXMOUTH BOWLING CLUB	SPORTS PLANNING SESSION	\$ 280.00	
EFT19364	31/03/2021	EXMOUTH BUS CHARTERS	AIRPORT SHUTTLE SERVICE FEE FOR MARCH 2021	\$ 6,000.00	
EFT19365	31/03/2021	EXMOUTH CIVIL PTY LTD	MURAT ROAD 1B UPGRADE	\$ 355,054.57	
EFT19366	31/03/2021	EXMOUTH COMMUNITY MARKETS INC	FACILITY HIRE BOND RETURN	\$ 200.00	
EFT19367	31/03/2021	EXMOUTH CONCIERGE	CLEANING - MANDU LINEN	\$ 149.76	
EFT19368	31/03/2021	EXMOUTH DISTRICT HIGH SCHOOL	ANNUAL CONTRIBUTION TO SHARED COURTS	\$ 7,647.20	
EFT19369	31/03/2021	EXMOUTH HARDWARE & BUILDING SUPPLIES	AIRPORT - HARDWARE EXPENSES	\$ 489.50	
EFT19370	31/03/2021	EXMOUTH SWIM SCHOOL	REFUND OF OVERCHARGED LANE HIRE	\$ 495.00	
EFT19371	31/03/2021	EXMOUTH WHOLESALERS	AIRPORT CONSUMABLES	\$ 2,496.30	
EFT19372	31/03/2021	EXY PLUMBING & CONTRACTING	AIRPORT HYDRO UNIT, OVERFLOW ABLUTIONS, PLUMBING MAINT.	\$ 11,492.84	
EFT19373	31/03/2021	FIRE SERVICES AUSTRALIA (WA) PTY LTD	MONTHLY FIRE SERVICE MAINTENANCE - FEBRUARY 2021	\$ 673.95	
EFT19374	31/03/2021	GO GO ON HOLD PTY LTD	ON HOLD MESSAGE SERVICE FEB-JUL 2021	\$ 455.40	
EFT19375	31/03/2021	GRANTS EMPIRE	GRANT SUPPORT BBRF - PAYMENT 1	\$ 4,092.00	
EFT19376	31/03/2021	HAMISH FELL CONSULTING	BOOKING PLATFORM PROJECT - PROGRESS PAYMENT	\$ 6,938.66	
EFT19377	31/03/2021	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 1,299.47	
EFT19378	31/03/2021	HT CLEANING SERVICES PTY LTD	NINGALOO CENTRE CLEANING	\$ 14,614.83	
EFT19379	31/03/2021	IT VISION	IT INSTALLMENT FOR PROPERTY MAINTENANCE MODULE	\$ 550.00	
EFT19380	31/03/2021	IXOM OPERATIONS PTY LTD	CHLORINE GAS BOTTLES	\$ 3,714.39	
EFT19381	31/03/2021	JAKHAUL HAULAGE CONTRACTORS PTY LTD	MACHINERY SUPPLIES - FRONT CAT LOADER	\$ 4,180.00	
EFT19382	31/03/2021	KCTT (KC TRAFFIC AND TRANSPORT PTY LTD)	MURAT ROAD STAGE 1B ROADWORKS	\$ 5,872.68	
EFT19383	31/03/2021	KIM BUTTFIELD CONSULTING	COMMUNITY CONSULTING TRAINING - FINAL 70% PAYMENT	\$ 2,117.50	
EFT19384	31/03/2021	KLEENIT PTY LTD	CLEANING - PUBLIC AMENITIES	\$ 12,845.80	
EFT19385	31/03/2021	LANDGATE	GRV CHARGEABLE SCHEDULE NO. G 2021/3	\$ 82.27	
EFT19386	31/03/2021	MARIHKY TRUST T/A RAY WHITE EXMOUTH	UTILITIES	\$ 339.05	
EFT19387	31/03/2021	EMPLOYEE	STAFF REIMBURSEMENT	\$ 55.80	
EFT19388	31/03/2021	NAPA (COVS GERALDTON)	MACHINERY PARTS	\$ 17.05	
EFT19389	31/03/2021	NETWORK POWER SOLUTIONS PTY LTD	NINGALOO CENTRE AIRCON CHECKS AND REPAIRS	\$ 7,412.80	
EFT19390	31/03/2021	NGT GLOBAL PTY LTD T/AS NGT EXPRESS	FREIGHT	\$ 111.38	
EFT19391	31/03/2021	NINGALOO COOKING STUDIO	CATERING FOR CLUB DEVELOPMENT WORKSHOP	\$ 135.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT19392	31/03/2021	NORCAPE HANDY HIRE STARGAZE INVESTMENT PTY LTD	KRAIT ST AND FALLS ST PARK MONTHLY MAINTENANCE	\$ 240.00	
EFT19393	31/03/2021	NORTH COTTESLOE SURF LIFESAVING CLUB	DONATION FOR VENUE HIRE	\$ 320.00	
EFT19394	31/03/2021	NORWEST FLOORCOVERINGS	OLD SHIRE OFFICES - CARPET WORKS	\$ 1,911.80	
EFT19395	31/03/2021	OFFICEWORKS	NINGALOO VISITOR CENTRE KIOSK	\$ 2,657.95	
EFT19396	31/03/2021	P & G BODY BUILDERS	DEPOT PARTS	\$ 1,028.50	
EFT19397	31/03/2021	PEBBLE BEACH CONSTRUCTION	BAL ASSESSMENT CERTIFICATE REFUND - BP21/05	\$ 177.00	
EFT19398	31/03/2021	PEBBLE BEACH PRINTS NINGALOO	VISITOR CENTRE STOCK	\$ 1,665.50	
EFT19399	31/03/2021	CUSTOMERS	2019/2020 PARTIAL SEASONAL POOL PASS REFUND	\$ 79.80	
EFT19400	31/03/2021	PUMPS AUSTRALIA PTY LTD	MACHINERY PARTS	\$ 374.00	
EFT19401	31/03/2021	RAY WHITE EXMOUTH/EXMOUTH HOLIDAY HOMES (GETAWAY VILLAS)	REFUND - DUPLICATE PAYMENT	\$ 295.00	
EFT19402	31/03/2021	REEF TO AQUARIUM PTY LTD	AQUARIUM ANIMAL STOCK	\$ 192.50	
EFT19403	31/03/2021	ROY GRIPSKE & SONS PTY LTD	DEPOT PARTS	\$ 307.80	
EFT19404	31/03/2021	SIGMA CHEMICALS	POOL CHEMICALS	\$ 537.85	
EFT19405	31/03/2021	SIGNS PLUS	NAME BADGES	\$ 65.00	
EFT19406	31/03/2021	SPECIALISED CAREER SOLUTIONS	TRAINING - CERT II IN TRANSPORT SECURITY	\$ 3,600.00	
EFT19407	31/03/2021	STRATAGREEN	DEPOT PARTS	\$ 265.22	
EFT19408	31/03/2021	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT - HEALTH	\$ 368.29	
EFT19409	31/03/2021	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 156.51	
EFT19410	31/03/2021	TOTAL EDEN PTY LTD	PROTEIN SKIMMER PARTS	\$ 847.52	
EFT19411	31/03/2021	TOURISM COUNCIL WESTERN AUSTRALIA	CONFERENCE - NINGALOO CENTRE MANAGER	\$ 445.00	
EFT19412	31/03/2021	WA COUNTRY HEALTH SERVICE - MIDWEST	PRE EMPLOYMENT MEDICAL	\$ 594.00	
EFT19413	31/03/2021	WALGA	STAFF TRAINING	\$ 1,045.00	
EFT19414	31/03/2021	WORKWEAR GROUP PTY LTD	UNIFORM	\$ 230.40	
			TOTAL EFT PAYMENTS	\$ 1,442,709.71	\$ 11,088.96
	08/03/2021	PROJECT TEMPLATES	TRANSACTION BEING INVESTIGATED WITH WESTPAC	\$ 13.47	
			TOTAL CREDIT CARD CEO	\$ 13.47	
	27/02/2021	MAILCHIMP	IT SUBSCRIPTION	\$ 77.13	
	04/03/2021	SLIMLINE WAREHOUSE	NINGALOO VISITOR CENTRE DESK EQUIPMENT	\$ 211.48	
	04/03/2021	APPLE	IT SUBSCRIPTION	\$ 17.99	
	05/03/2021	GETSLING	EMPLOYEE SCHEDULING APP	\$ 86.75	
	10/03/2021	REZDY	IT SUBSCRIPTION	\$ 278.35	
	10/03/2021	FROTH	PERFORMER CATERING	\$ 118.00	
	12/03/2021	AUSTRALIA THE GIFT	CITIZENSHIP GIFTS	\$ 195.89	
	12/03/2021	NINGALOO COOKING STUDIO	CATERING - DEFENCE DEPARTMENT ENGAGEMENT	\$ 22.00	
	14/03/2021	WE TRANSFER	IT SERVICES	\$ 17.33	
	17/03/2021	OCEAN CENTRE HOTEL	ACCOMMODATION - TOURISM CONFERENCE	\$ 712.00	
	19/03/2021	VISTAPRINT	POST CARDS - COMMUNITY REGISTRATION LANDFILL SITE & EMERGENCY SERVICE	\$ 272.54	
	26/03/2021	HAMISH FELL CONSULTING	REIMBURSEMENT OF AIRFARES	\$ 718.95	
	28/03/2021	WESTPAC	CARD FEE	\$ 18.25	
			TOTAL CREDIT CARD EMCC	\$ 2,746.66	
	17/03/2021	ZOOM	IT SUBSCRIPTIONS	\$ 23.78	
	23/03/2021	DRI	IT SUBSCRIPTIONS	\$ 23.05	
	28/03/2021	WESTPAC	CARD FEE	\$ 18.25	

Reference	Date	Name	Description	Municipal Account	Trust Account
			TOTAL CREDIT CARD EMCS	\$ 65.08	
	02/03/2021	SAI GLOBAL LIMITED	DEPOT CHLORINE GAS HANDING STANDARDS	\$ 517.98	
	04/03/2021	QANTAS	AIRFARES	\$ 507.26	
	08/03/2021	SAI GLOBAL LIMITED	DEPOT CHLORINE GAS HANDING STANDARDS	\$ 196.11	
	28/03/2021	WESTPAC	CARD FEE	\$ 18.25	
			TOTAL CREDIT CARD EMDS	\$ 1,239.60	
			TOTAL CREDIT CARD PURCHASES	\$ 4,064.81	
			TOTAL PAYMENTS - MARCH 2021	\$ 1,586,112.66	\$ 11,088.96



STATEMENT OF RATING OBJECTS AND REASONS

FOR THE 2021/22 FINANCIAL YEAR

In accordance with Section 6.36 of the *Local Government Act 1995* and the Notice of the Council's intention to Levy Differential Rates for the 2021/22 Financial Year on certain properties within the Shire, the Shire is required to publish its Objects and Reasons for implementing differential rates.

Overall Objective

The overall objective of the proposed rates and charges in the 2021/22 budget is to provide for the net funding requirement of Council's operational and capital activities after taking into account all other forms of revenue.

Property valuations are provided by the Valuer General of WA for two types of values; Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value (UV) which generally applies for rural land.

GRV's for all properties are revalued as part of a five year cycle of revaluations, six yearly after the next valuation with the next valuation scheduled for 1 July 2024. For properties on UV, the values are set annually. Interim valuations are issued for properties where changes have occurred such as subdivisions, construction, additions etc.

These valuations are used as the basis for the calculation of rates each year.

Rating Provisions

The *Local Government Act 1995* sets out the basis on which differential general rates may be based as follows: Section 6.32 (1) and 6.33 of the *Local Government Act 1995* States:

6.32 Rates and service charges

- (1) When adopting the annual budget, a local government —
 - (a) in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —
 - (i) uniformly; or
 - (ii) differentially;

6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
 - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
 - (b) a purpose for which the land is held or used as determined by the local government; or
 - (c) whether or not the land is vacant land; or
 - (d) any other characteristic or combination of characteristics prescribed.
- (2) Regulations may —
 - (a) specify the characteristics under subsection (1) which a local government is to use; or
 - (b) limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.
- (5) A differential general rate that a local government purported to impose under this Act before the *Local Government Amendment Act 2009* section 39(1)(a) came into operation¹ is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
 - (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

2021/22 Rates Schedule

The Shire of Exmouth proposes to impose differential general rates based on the following categories for 2021/22 financial year:

Rate Category	Rate in Dollar \$	Minimum Payment \$
GRV General	0.0787	950.00
GRV Marina Developed	0.1062	950.00
GRV Holiday Homes	0.1091	950.00
GRV Vacant Land	0.1573	750.00
UV Mining	0.1676	250.00
UV Rural	0.0838	750.00

The proposed 2021/22 differential rating categories, rate in the dollar amount and minimum payment amount continue to provide fairness and equity by ensuring that all properties pay a consistent minimum payment. These funds continue to deliver our community expectations and needs as outlined in our Strategic Community Plan and Corporate Business Plan.

Marina Specified Area Rate

Included in the 2021/22 Differential Rating proposal is a Specified Area Rate to be applied to properties zoned Marina that have canal frontage in the Exmouth Marina Precinct. As in previous years, these funds are used for environmental monitoring costs, periodic dredging, clearing and maintenance of the canal waterways.

Specified Area Rate	Basis of Valuation	Rate in \$	Minimum Payment
Marina Specified Area	GRV Marina Developed	0.0140	N/A

OBJECTS AND REASONS FOR PROPOSED DIFFERENTIAL AND MINIMUM RATES

Following are the objects and reasons for each of the differential rates for properties zoned and whether the land is vacant in accordance with Shire of Exmouth Town Planning Scheme No.4:

GROSS RENTAL VALUE

GRV General

This rating category consists of properties zoned as:

- Residential
- Urban Development
- Commercial
- Tourism
- Light Industry
- Service Commercial
- General Industry
- Industrial Development
- Rural Residential

The proposed rate in \$ is 0.0787 of GRV Value. Rates provided by this category, including minimum rates at \$950 are approximately 66% of the total rate requirements of Council. 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. The rate for this category is to be the base rate by which all other GRV rated properties are assessed. It excludes all vacant land, Holiday Homes and properties developed in the Marina as these categories have a higher demand on Shire resources.

GRV Marina Developed

This rating category consists of developed properties zoned as:

- Marina

The proposed rate in \$ is 0.1062 of GRV Value. Rates provided by this category, including minimum rates at \$950 are approximately 11% of the total rate requirements of Council. The object of the rate for this category is to reflect the additional revenue required to fund the costs associated with the higher level of maintenance provided to these properties including maintaining the seawall to the north of the marina, maintain public jetties, canal footbridge, beach stabilisation, landscaping, road sweeping, and maintenance of street furniture, canal drainage and footbridge lighting. Also responsible for boat ramps and associated with cost within the area and maintenance of water way adjoining public open space.

GRV Holiday Homes

This rating category consists of residential properties that have received Town Planning approval to operate as short term holiday accommodation.

The proposed rate in \$ is 0.1091 of GRV Value. Rates provided by this category, including minimum rates at \$950 are approximately 7% of the total rate requirements of Council. This category is rated higher than the GRV General Rate to assist with contribution to tourism, marketing and related projects throughout the district. Additionally, it includes the development of tourist related services and infrastructure.

GRV Vacant Land

This rating category consists of all vacant land within Town site boundaries.

The proposed rate in \$ is 0.1573 of GRV Value. Rates provided by this category, including minimum rates at \$750 are approximately 13% of the total rate requirements of Council. The object of the rate for this category is to reflect the additional revenue required to fund the costs associated with the higher level of service provided to properties in this category, including but not limited to firebreaks maintenance, upgrade and renewal of the street network, roadside sweeping, CBD car parking, landscaping, dust control management, drainage, footbridge lighting, street furniture and other amenities.

UV Mining

This rating category consists of properties used for mining, exploration or prospecting purposes.

The proposed rate in \$ is 0.1676 of UV Value. Rates provided by this category, including minimum rates at \$250 are approximately 2% of the total rate requirements of Council. The object of the rate for this category is to raise revenue to fund additional costs to Council including, but not limited to frequent heavy vehicle use over extensive lengths of Shire roads throughout the year.

UV Rural

This rating category consists of properties zoned Rural.

The proposed rate in \$ is 0.0838 of UV Value. Rates provided by this category, including minimum rates at \$750 are approximately 2% of the total rate requirements of Council. This rate is required to meet our community expectations and needs in our Strategic Community and Corporate Business Plans. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed. The reason is these properties are large extensive parcels of land with little commercial activity.

SPECIFIED AREA RATE

GRV Specified Area Rate

This Specified Area Rate applies to properties zoned Marina that have canal frontage in the Exmouth Marina Precinct.

The proposed rate in \$ is 0.0140 of GRV Value. Specified Rates provided by this category. The proceeds of these funds are applied in full on environmental monitoring and maintenance of the canal waterway, dredging and entrance channel navigation including both onshore & 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 the Minister for Transport, Landcorp & Shire of Exmouth.

SUBMISSIONS

All submissions are required to be made in writing to the Chief Executive Officer with respect to the proposed differential general rates, minimum payments and specified area rate within 21 days of the date of the notice of intent. Submissions must be received by the Shire of Exmouth no later than 4pm Wednesday 26 May 2021. Submissions may be:

- Mailed to PO Box 21, Exmouth WA 6707
- By email to: info@exmouth.wa.gov.au

MATTHEW BIRD
ACTING CHIEF EXECUTIVE OFFICER

Notice of Intention to Levy Differential Rates

Pursuant to Section 6.36 of the *Local Government Act 1995*, notice is hereby given of the intention of the Shire of Exmouth to levy differential rates for each rating category and minimum rates for the 2021/22 financial year.

GENERAL RATE	RATE IN THE DOLLAR	MINIMUM PAYMENTS
GROSS RENTAL RATE		
GRV General	\$0.0787	\$950
GRV Marina Developed	\$0.1062	\$950
GRV Holiday Homes	\$0.1091	\$950
GRV Vacant Land	\$0.1573	\$750
UNIMPROVED VALUES (UV)		
UV Mining	\$0.1676	\$250
UV Rural	\$0.0838	\$750
SPECIFIED AREA RATE		
GRV Specified Area Rate	\$0.0140	N/A

If you require additional information regarding the proposed changes please contact the Shire office on 08 9949 3000 between the hours of 8:30am to 4:30pm Monday to Friday or email info@exmouth.wa.gov.au.

Electors and ratepayers may inspect the objectives and reasons for the differential ratings on Council's website.

Electors or ratepayers are invited to make public submissions regarding the above. All submissions are required to be made in writing to the Chief Executive Officer with respect to the proposed differential general rates, minimum payments and specified area rate within 21 days of the date of the notice of intent. Submissions must be received by the Shire of Exmouth no later than 4pm Wednesday 26 May 2021. Submissions may be:

- Mailed to PO Box 21, Exmouth WA 6707
- By email to: info@exmouth.wa.gov.au

Matthew Bird
ACTING CHIEF EXECUTIVE OFFICER