

COUNCIL AGENDA

SUPPLEMENTARY ITEMS

28 July 2021

ALL INFORMATION AVAILABLE IN VARIOUS FORMATS ON REQUEST

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CITY OF BUSSELTON

LATE ITEMS FOR THE COUNCIL MEETING TO BE HELD ON 28 JULY 2021

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8. CONFIRMATION AND RECEIPT OF MINUTES



8.2 Minutes of the Finance Committee Meeting held 21 July 2021

RECOMMENDATION

That the Minutes of the Finance Committee Meeting held 21 July 2021 be noted.

12. REPORTS OF COMMITTEE

12.1 Finance Committee - 21/7/2021 - LIST OF PAYMENTS MADE - MAY 2021

STRATEGIC THEME	LEADERSHIP - A Council that connects with the community and is accountable in its decision making.
STRATEGIC PRIORITY	4.2 Deliver governance systems that facilitate open, ethical and transparent decision making.
SUBJECT INDEX	Financial Operations
BUSINESS UNIT	Financial Services
REPORTING OFFICER	Manager Financial Services - Paul Sheridan
AUTHORISING OFFICER	Manager Governance and Corporate Services - Sarah Pierson
NATURE OF DECISION	Noting: The item is simply for information purposes and noting
VOTING REQUIREMENT	Simple Majority
ATTACHMENTS	Attachment A List of Payments May 2021  

This item was considered by the Finance Committee at its meeting on 21/7/2021, the recommendations from which have been included in this report.

COMMITTEE RECOMMENDATION

That the Council notes payment of voucher numbers M118788 – M118825, EF079166 – EF079828, T7559 – T7562, DD004475 – DD004508, as well as payroll payments, together totalling \$6,935,157.99.

EXECUTIVE SUMMARY

This report provides details of payments made from the City's bank accounts for the month of May 2021, for noting by the Council and recording in the Council Minutes.

BACKGROUND

The *Local Government (Financial Management) Regulations 1996* (the Regulations) requires that, when the Council has delegated authority to the Chief Executive Officer to make payments from the City's bank accounts, a list of payments made is prepared each month for presentation to, and noting by, the Council.

OFFICER COMMENT

In accordance with regular custom, the list of payments made for the month of May 2021 is presented for information.

Statutory Environment

Section 6.10 of the *Local Government Act 1995* and more specifically Regulation 13 of the Regulations refer to the requirement for a listing of payments made each month to be presented to the Council.

Relevant Plans and Policies

There are no relevant plans or policies to consider in relation to this matter.

Financial Implications

There are no financial implications associated with the officer recommendation.

Stakeholder Consultation

No external stakeholder consultation was required or undertaken in relation to this matter.

Risk Assessment

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. No risks of a medium or greater level have been identified.

Options

Not applicable.

CONCLUSION

The list of payments made for the month of May 2021 is presented for information.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

Not applicable.



LISTING OF PAYMENTS MADE
UNDER DELEGATED AUTHORITY
FOR THE MONTH OF MAY 2021

CHEQUE PAYMENTS	CHEQUE # 118788 - 118825	82,682.78
ELECTRONIC TRANSFER PAYMENTS	EFT79166 - EFT79828	5,132,543.39
TRUST ACCOUNT	TRUST ACCOUNT # 7559 - 7562	43,935.09
INTERNAL PAYMENT VOUCHERS	DD004475 - DD004508	91,547.31
PAYROLL PAYMENTS	01.05.2021 - 31.05.2021	1,584,449.42
		6,935,157.99

CHEQUE PAYMENTS MAY 2021				
DATE	REF #	NAME	DESCRIPTION	AMOUNT \$
26/05/2021	118806	AIRON & TAYLA DYSON	CROSSOVER SUBSIDY PAYMENT	303.50
26/05/2021	118813	ANDREW & MELANIE MOORE	CROSSOVER SUBSIDY PAYMENT	344.10
14/05/2021	118792	BUSSELTON PUBLIC LIBRARY - PETTY CASH	BUSSELTON PUBLIC LIBRARY - PETTY CASH BUSSELTON	164.90
27/05/2021	118824	CALLOWS CORNER NEWS	NEWSAGENCY / STATIONERY SUPPLIES	184.25
27/05/2021	118819	CALLOWS CORNER NEWSAGENCY	STAFF SOCIAL CLUB - LOTTO	500.70
14/05/2021	118798	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
14/05/2021	118799	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
27/05/2021	118822	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
26/05/2021	118807	CHARIS & WILFREDO AVERGONZADO	CROSSOVER SUBSIDY PAYMENT	201.80
26/05/2021	118801	CITY OF BUSSELTON - PETTY CASH	PETTY CASH REIMBURSEMENT	614.90
14/05/2021	118788	CITY OF BUSSELTON DEPOT - PETTY CASH	CITY OF BUSSELTON DEPOT - PETTY CASH BUSSELTON	93.40
14/05/2021	118795	COLLEEN TUKE	RATE REFUNDS	729.50
26/05/2021	118804	CONNOR OLIVER & RACHEL HUTCHINS	CROSSOVER SUBSIDY PAYMENT	201.80
14/05/2021	118790	DEPARTMENT OF TRANSPORT	DEPARTMENT OF TRANSPORT PERTH	327.00
27/05/2021	118823	DEPARTMENT OF TRANSPORT	PLANT REGISTRATION	32.00
14/05/2021	118791	DUNSBOROUGH PUBLIC LIBRARY - PETTY CASH	DUNSBOROUGH PUBLIC LIBRARY - PETTY CASH BUSSELTON	97.10
27/05/2021	118825	FRED ROSE EXCAVATOR HIRE	EARTHMOVING - WASTE FACILITY & ROADWORKS	23,595.00
14/05/2021	118796	GEOFFREY & ANNETTE BENNETT	RATE REFUNDS	750.00
26/05/2021	118814	GEOFFREY EDNIE	CROSSOVER SUBSIDY PAYMENT	344.10
14/05/2021	118789	GEOGRAPHE LEISURE CENTRE - PETTY CASH	GEOGRAPHE LEISURE CENTRE - PETTY CASH BUSSELTON	268.75
26/05/2021	118812	JEFFERY & MARGARET PREEDY	CROSSOVER SUBSIDY PAYMENT	368.50
26/05/2021	118811	JOHN & TERRY FRANCIS	CROSSOVER SUBSIDY PAYMENT	205.10
26/05/2021	118815	JOHN ROLSTON & JACI HARPER	CROSSOVER SUBSIDY PAYMENT	303.50
26/05/2021	118802	KEVIN & CHRISTINA FALL	CROSSOVER SUBSIDY PAYMENT	154.10
27/05/2021	118820	LANDGATE CUSTOMER ACCOUNT	LAND INFORMATION AND TITLE SEARCHES	356.40
14/05/2021	118797	MANCUSA PTY LTD	RATE REFUNDS	5,427.39
26/05/2021	118805	PETER & KAREN ELDRIDGE	CROSSOVER SUBSIDY PAYMENT	231.50
14/05/2021	118793	PETER GEOFFREY RIDGWELL	RATE REFUNDS	750.00
14/05/2021	118794	RACHEL REES	RATE REFUNDS	322.60
26/05/2021	118778	RATE REFUNDS	REFUND OF RATE OVERPAYMENT	-750.00
26/05/2021	118816	RATE REFUNDS	REFUND OF RATE OVERPAYMENT	464.27
26/05/2021	118808	RAYMOND & ROSEMARY LOVELL	CROSSOVER SUBSIDY PAYMENT	303.50
14/05/2021	118800	REFUND PAYMENTS - SUNDRY	REFUND PAYMENTS - SUNDRY	230.00
26/05/2021	118810	RHYS FOWLER & ZOE SINGLETON	CROSSOVER SUBSIDY PAYMENT	235.70
26/05/2021	118809	SALLY FLEMING	CROSSOVER SUBSIDY PAYMENT	303.50
26/05/2021	118803	STE PHEN & DIANNE COCKMAN	CROSSOVER SUBSIDY PAYMENT	167.90
27/05/2021	118817	TERRY WHITE CHEMIST	FIRST AID SUPPLIES	262.00
27/05/2021	118818	WA STRATA MANAGEMENT	STRATA LEVY FEES & WATER CONSUMPTION	772.00
27/05/2021	118821	WATER CORPORATION	WATER SERVICES	43,822.02
				82,682.78

EFT PAYMENTS MAY 2021				
DATE	REF #	NAME	DESCRIPTION	AMOUNT \$
6/05/2021	79082	GANNAWAYS CHARTER AND TOURS	BUS HIRE SERVICE	425.00
28/05/2021	79615	A1 BORCATS BUSSELTON	EARTHWORK SERVICES	13,535.50
20/05/2021	79536	AARON SMITH	STAFF REIMBURSEMENT	62.50
28/05/2021	79792	ABBEY PAINTING CONTRACTORS	MAINTENANCE SERVICES	4,070.00
6/05/2021	79186	ABEC ENVIRONMENTAL CONSULTING PTY LTD	ENVIRONMENTAL CONSULTING	16,126.00
14/05/2021	79408	AC FORSTER & SON	PLUMBING SERVICES	1,766.00
28/05/2021	79742	AC FORSTER & SON	PLUMBING SERVICES	1,926.50
14/05/2021	79433	ACTIV FOUNDATION INC	MAINTENANCE SERVICES	23,879.90
28/05/2021	79768	ACTIV FOUNDATION INC	MAINTENANCE SERVICES	15,524.80
14/05/2021	79357	ACTIVTEC SOLUTIONS	SERVICES & REPAIRS TO MEDICAL EQUIPMENT	258.00
28/05/2021	79579	ACTION SOUTH WEST	RATE REFUND	25,516.00
14/05/2021	79241	ACURIX NETWORKS	INTERNET WIFI ACCESS	3,330.80
20/05/2021	79514	ADAM DAVEY CONSULTING	TURF CONSULTANT	858.55
21/05/2021	79538	ADAM DAVEY CONSULTING	TURF CONSULTANT	1,023.55
14/05/2021	79331	ADVAM PTY LTD	AIRPORT CARPARK CREDIT CARD TRANSACTIONS	369.42
6/05/2021	79190	ADVANCED SEALING TRUST	MAINTENANCE SERVICES	1,885.50
14/05/2021	79309	ADVANCED SEALING TRUST	MAINTENANCE SERVICES	567.88
28/05/2021	79635	ADVANCED SEALING TRUST	MAINTENANCE SERVICES	1,697.85
14/05/2021	79324	AERODROME MANAGEMENT SERVICES PTY LTD	AIR SERVICES	4,811.47
14/05/2021	79400	AGGE INVESTMENTS PTY LTD	REFUND PERFORMANCE BOND	5,000.00
28/05/2021	79649	AHA CONSULTING PTY LTD	COMMUNITY ENGAGEMENT TRAINING	6,904.89
28/05/2021	79646	AHRI AUSTRALIAN HR INSTITUTE	TRAINING SERVICES	396.00
6/05/2021	79185	AL FORNO	CATERING	1,438.00
28/05/2021	79574	ALICE ALDER	ART SALES & WORKSHOPS	312.00
6/05/2021	79183	ALINTA ENERGY	POWER SUPPLY	206.70
14/05/2021	79288	ALINTA ENERGY	POWER SUPPLY	1,377.45
14/05/2021	79386	ALISON BANNISTER CAREER COACHING	CAREER WORKSHOPS	187.90
28/05/2021	79577	ALL 4X4 SERVICES	VEHICLE MAINTENANCE SERVICES	492.70
14/05/2021	79244	ALL WEST BUILDING APPROVALS PTY LTD	BUILDING APPLICATION ASSESSMENTS	495.00
14/05/2021	79305	ALLFLOW INDUSTRIAL	MAINTENANCE SERVICES	802.95
14/05/2021	79475	ALLOY & STAINLESS PRODUCTS PTY LTD	PLANT PURCHASES / SERVICES / PARTS	465.80
14/05/2021	79259	ALPHA PEST ANIMAL SOLUTIONS	FOX BAITING	12,328.80
14/05/2021	79318	ALPINE LAUNDRY PTY LTD	COMMERCIAL LAUNDRY	914.58
28/05/2021	79644	ALPINE LAUNDRY PTY LTD	COMMERCIAL LAUNDRY	153.40
14/05/2021	79360	ALTUS GROUP CONSULTING PTY LTD	COST MANAGEMENT SERVICES	27,532.45
14/05/2021	79372	AMGROW AUSTRALIA PTY LTD	NURSERY SERVICES	5,977.57
28/05/2021	79567	ANDERS HAMMARSTROM	ART SALES	14.00
20/05/2021	79526	ANDREA SMITH	STAFF REIMBURSEMENT	408.70
14/05/2021	79395	ANGELA BANCILHON	COACHING SERVICES	2,100.00
14/05/2021	79246	ANNA FOLEY	WELLNESS SERVICES	1,160.00
28/05/2021	79618	ANTENNA TECH	ANTENNA REPAIRER	200.00
14/05/2021	79321	AQUATIC SERVICES WA PTY LTD	POOL SERVICE AND MAINTENANCE	7,590.00

14/05/2021	79233	ARBOR GUY	TREE MAINTENANCE SERVICES	17,358.62
28/05/2021	79552	ARBOR GUY	TREE MAINTENANCE SERVICES	9,843.91
28/05/2021	79736	ARROW BRONZE	MEMORIAL PLAQUES SUPPLIER	968.72
28/05/2021	79568	ARTISAN PAVING	CBD PAVING UPGRADE PROJECT	69,586.00
6/05/2021	79221	ASCENT ENGINEERING PTY LTD	ENGINEERING SERVICES	13,406.25
14/05/2021	79483	ASCENT ENGINEERING PTY LTD	ENGINEERING SERVICES	18,911.75
6/05/2021	79198	AUSSIE BROADBAND PTY LTD	NBN BROADBAND	2,345.30
28/05/2021	79673	AUSSIE BROADBAND PTY LTD	NBN BROADBAND	2,345.30
28/05/2021	79772	AUSTRAL POOLS	POOL EQUIPMENT SERVICES	288.20
14/05/2021	79425	AUSTRALIA POST	POSTAL SERVICE	3,045.20
28/05/2021	79730	AUSTRALIAN DESIGN CENTRE	TOURING EXHIBITION, CATALOGUES ART SALES	12.00
28/05/2021	79704	AUSTRALIAN FACILITATION COMPANY	LEADERSHIP COACHING AND DEVELOPMENT	330.00
14/05/2021	79450	AUSTRALIAN FLEXIBLE PAVEMENT ASSOCIATION	TRAINING SERVICES	4,356.00
28/05/2021	79543	AUSTRALIAN LIBRARY AND INFORMATION ASSOCIATION	LIBRARY RESOURCES	890.00
6/05/2021	79171	AUSTRALIAN SERVICES UNION	UNION FEES	25.90
20/05/2021	79496	AUSTRALIAN SERVICES UNION	UNION FEES	25.90
3/06/2021	79823	AUSTRALIAN SERVICES UNION	UNION FEES	25.90
6/05/2021	79170	AUSTRALIAN TAXATION OFFICE	PAYG TAXATION	231,770.00
20/05/2021	79495	AUSTRALIAN TAXATION OFFICE	PAYG TAXATION	222,992.00
3/06/2021	79822	AUSTRALIAN TAXATION OFFICE	PAYG TAXATION	222,848.00
14/05/2021	79462	AUTO ONE	PLANT PURCHASES / SERVICES / PARTS	2,057.71
14/05/2021	79349	AV TRUCK SERVICES PTY LTD	VEHICLE PARTS & MAINTENANCE	2,092.91
6/05/2021	79217	AVIS SOUTHWEST RENTALS	VEHICLE RENTAL SERVICES	1,998.07
28/05/2021	79669	AXIIS CONTRACTING PTY LTD	CONCRETE FOOTPATH AND ASSOCIATED WORKS - BEACH ROAD DUNSBOROUGH	76,180.78
14/05/2021	79255	AZILITY	IT SOFTWARE	988.90
6/05/2021	79214	B & B STREET SWEEPING	STREET SWEEPING SERVICE	54,810.11
14/05/2021	79439	B & B STREET SWEEPING	STREET SWEEPING SERVICE	14,983.24
20/05/2021	79532	B & B STREET SWEEPING	STREET SWEEPING SERVICE	65,329.72
28/05/2021	79774	B & B STREET SWEEPING	STREET SWEEPING SERVICE	5,381.91
28/05/2021	79698	BARBARA WEEKS	ART SALES	20.00
14/05/2021	79285	BARRY ALLEN ELECTRICAL SERVICES PTY LTD	ELECTRICAL SERVICES	1,116.05
28/05/2021	79611	BARRY ALLEN ELECTRICAL SERVICES PTY LTD	ELECTRICAL SERVICES	10,142.55
14/05/2021	79432	BAY SIGNS	SIGNAGE SERVICES	3,801.60
28/05/2021	79767	BAY SIGNS	SIGNAGE SERVICES	5,069.50
14/05/2021	79263	BCP CIVIL & PLANT	EXCAVATOR & PLANT HIRE	8,562.40
28/05/2021	79599	BCP CONTRACTORS PTY LTD	RECONSTRUCTION AND WIDENING OF KALOORUP ROAD	97,544.95
28/05/2021	79594	BCP LIQUID WASTE	LIQUID WASTE SERVICES	254.00
14/05/2021	79490	BEACHLANDS LAWNMOWING SERVICE	LAWN MOWING SERVICE	300.00
14/05/2021	79317	BELLROCK CLEANING SERVICES PTY LTD	CLEANING SERVICES	28,947.77
28/05/2021	79639	BELLROCK CLEANING SERVICES PTY LTD	CLEANING SERVICES	192.50
14/05/2021	79367	BEN KING	SKATE PARK CONSULTATION	5,750.00
28/05/2021	79692	BEN KING	SKATE PARK CONSULTATION	750.00
28/05/2021	79779	BENARA NURSERY	NURSERY SUPPLIES	6,732.22
6/05/2021	79202	BETA SOUVENIRS	SOUVENIR WHOLESALE	215.60
14/05/2021	79236	BIGMATE MONITORING SERVICES PTY LTD	MONITORING SERVICES	336.60
28/05/2021	79631	BIKE SHED DUNSBOROUGH	REPAIRS TO RPM BIKE	100.00
14/05/2021	79376	BIO SOIL SOLUTIONS	LIQUID SOIL SOLUTIONS	1,595.00
28/05/2021	79699	BIO SOIL SOLUTIONS	LIQUID SOIL SOLUTIONS	7,480.00
28/05/2021	79688	BISTRO BRETON	COFFEE WORKSHOPS AND CATERING	480.00
14/05/2021	79430	BLACKWOODS	FLEET CONSUMABLES & MAINTENANCE PARTS	1,361.98
28/05/2021	79765	BLACKWOODS	FLEET CONSUMABLES & MAINTENANCE PARTS	690.17
28/05/2021	79733	BLUE ARMADILLO (ODILE BELL)	ART SALES	143.50
14/05/2021	79406	BOC GASES AUSTRALIA LTD	GAS SERVICES	323.80
28/05/2021	79740	BOC GASES AUSTRALIA LTD	GAS SERVICES	709.25
14/05/2021	79356	BOND ELECTRICS	BAGGAGE HANDLING EQUIPMENT	29,191.80
14/05/2021	79392	BOND REFUNDS SUNDRY EFT	BOND REFUND	100.00
28/05/2021	79549	BOYANUP BOTANICAL	NURSERY SERVICES	2,579.32
14/05/2021	79319	BP AUSTRALIA PTY LTD	CONSTRUCTION OF JET FUEL FACILITY	342.89
14/05/2021	79369	BRETT TITTERTON ELECTRICAL AND AIR CONDITIONING	ELECTRICAL SERVICES	788.73
28/05/2021	79693	BRETT TITTERTON ELECTRICAL AND AIR CONDITIONING	ELECTRICAL SERVICES	261.36
6/05/2021	79201	BRIAN EDWARD INGRAM	CARPENTRY SERVICES	2,250.00
14/05/2021	79351	BRIAN EDWARD INGRAM	CARPENTRY SERVICES	254.00
28/05/2021	79679	BRIAN EDWARD INGRAM	CARPENTRY SERVICES	485.00
14/05/2021	79240	BRIDGESTONE	TYRE SERVICES	777.48
28/05/2021	79563	BRIDGESTONE	TYRE SERVICES	1,501.06
14/05/2021	79262	BROADWATER MEDICAL CENTRE	MEDICAL SERVICES	237.50
28/05/2021	79593	BROADWATER MEDICAL CENTRE	MEDICAL SERVICES	159.50
14/05/2021	79466	BSA ADVANCED PROPERTY SOLUTIONS	AIR CONDITIONING SERVICES	14,070.65
28/05/2021	79797	BSA ADVANCED PROPERTY SOLUTIONS	AIR CONDITIONING SERVICES	5,512.87
14/05/2021	79443	BSEWA	ELECTRICAL SERVICES	2,805.73
14/05/2021	79412	BUCHER MUNICIPAL PTY LTD	ENGINEERING - PLANT SPARES & SERVICING	1,091.59
28/05/2021	79748	BUCHER MUNICIPAL PTY LTD	ENGINEERING - PLANT SPARES & SERVICING	863.72
28/05/2021	79716	BUDDHIST SOCIETY OF WA	BOND REFUND	200.00
14/05/2021	79267	BUILDING SUPPLIES SOUTH WEST	BUILDING PRODUCT SUPPLIER	230.00
14/05/2021	79330	BULL MOTOR BOOBS PTY LTD	LIGHT VEHICLE ACCESSORIES	226.60
14/05/2021	79446	BUNNINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	2,813.22
28/05/2021	79778	BUNNINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	1,795.49
14/05/2021	79294	BUSSELTON AGRICULTURAL SERVICES (WA) PTY LTD	RURAL SUPPLIES	230.00
28/05/2021	79619	BUSSELTON AGRICULTURAL SERVICES (WA) PTY LTD	RURAL SUPPLIES	62.50
14/05/2021	79286	BUSSELTON AUTO ELECTRICS	AUTO ELECTRICAL SERVICES	385.59
14/05/2021	79243	BUSSELTON BEARING SERVICES	BEARING SUPPLIES	1,491.86
28/05/2021	79566	BUSSELTON BEARING SERVICES	BEARING SUPPLIES	852.49
14/05/2021	79436	BUSSELTON BUILDING PRODUCTS	BUILDING PRODUCT SUPPLIER	3,616.11
28/05/2021	79771	BUSSELTON BUILDING PRODUCTS	BUILDING PRODUCT SUPPLIER	355.96
28/05/2021	79547	BUSSELTON CONTRACTING	FIRE CONTROL SERVICES	715.00
14/05/2021	79345	BUSSELTON DUNSBOROUGH MAIL	ADVERTISING SERVICES	126.01
28/05/2021	79782	BUSSELTON HORSE & PONY CLUB	DONATION	1,000.00
14/05/2021	79225	BUSSELTON HYDRAULIC SERVICES INC	HYDRAULIC SERVICES	207.72
28/05/2021	79544	BUSSELTON HYDRAULIC SERVICES INC	HYDRAULIC SERVICES	519.92
14/05/2021	79387	BUSSELTON JETTY TOURIST PARK SUNDRY EFT	BITP REFUND	132.00
14/05/2021	79388	BUSSELTON JETTY TOURIST PARK SUNDRY EFT	BITP REFUND	146.00
14/05/2021	79389	BUSSELTON JETTY TOURIST PARK SUNDRY EFT	BITP REFUND	208.00
14/05/2021	79390	BUSSELTON JETTY TOURIST PARK SUNDRY EFT	BITP REFUND	104.00
14/05/2021	79391	BUSSELTON JETTY TOURIST PARK SUNDRY EFT	BITP REFUND	216.00
28/05/2021	79713	BUSSELTON JETTY TOURIST PARK SUNDRY EFT	BITP REFUND	162.00
28/05/2021	79714	BUSSELTON JETTY TOURIST PARK SUNDRY EFT	BITP REFUND	104.00
28/05/2021	79560	BUSSELTON LOCKSMITH	SECURITY SUPPLIES	137.50
14/05/2021	79422	BUSSELTON MOTORS (MITSUBISHI/MAZDA)	VEHICLE PURCHASES / SERVICES / PARTS	700.00
28/05/2021	79761	BUSSELTON MOTORS (MITSUBISHI/MAZDA)	VEHICLE PURCHASES / SERVICES / PARTS	42,459.66
6/05/2021	79212	BUSSELTON PEST & WEED CONTROL	PEST CONTROL SERVICES	608.02
14/05/2021	79434	BUSSELTON PEST & WEED CONTROL	PEST CONTROL SERVICES	1,403.87
28/05/2021	79769	BUSSELTON PEST & WEED CONTROL	PEST CONTROL SERVICES	7,298.50
14/05/2021	79229	BUSSELTON REPERTORY CLUB INC	FRINGE FESTIVAL HIRE	1,061.50
14/05/2021	79403	BUSSELTON TOYOTA	VEHICLE PURCHASES / SERVICES / PARTS	814.67
14/05/2021	79404	BUSSELTON WATER	WATER SERVICES	111.30
28/05/2021	79739	BUSSELTON WATER	WATER SERVICES	179,905.43
14/05/2021	79458	BUSSELTON WELDING SERVICES	WELDING SERVICES	599.50
20/05/2021	79513	CAMPBELLS	GLC KIOSK PURCHASES	249.21
19/05/2021	79291	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00

19/05/2021	79297	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
19/05/2021	79327	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
19/05/2021	79364	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
19/05/2021	79438	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79569	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79582	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79624	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79633	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79776	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79799	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
6/05/2021	79200	CAPE CELLARS BUSSELTON	REFRESHMENTS	2,005.74
28/05/2021	79813	CAPE DRYCLEANERS	LINEN CLEANING SERVICES	38.50
14/05/2021	79477	CAPE RURAL CONTRACTING	FIRE CONTROL SERVICES	2,255.00
28/05/2021	79806	CAPE RURAL CONTRACTING	FIRE CONTROL SERVICES	1,980.00
28/05/2021	79622	CAPE SHADES	SHADE SAILS	210.00
14/05/2021	79454	CARDNO (WA) PTY LTD	CONSULTANCY SERVICES	2,310.00
14/05/2021	79260	CATALYTIC IT	IT EQUIPMENT AND SERVICES	1,278.75
6/05/2021	79195	CB TRAFFIC SOLUTIONS PTY LTD	TRAFFIC MANAGEMENT SERVICES	68,190.29
14/05/2021	79337	CB TRAFFIC SOLUTIONS PTY LTD	TRAFFIC MANAGEMENT SERVICES	35,549.05
20/05/2021	79516	CB TRAFFIC SOLUTIONS PTY LTD	TRAFFIC MANAGEMENT SERVICES	8,509.88
28/05/2021	79664	CB TRAFFIC SOLUTIONS PTY LTD	TRAFFIC MANAGEMENT SERVICES	1,208.63
14/05/2021	79335	CHOICECHEM	BITUMEN REMOVER	675.68
28/05/2021	79674	CHRISEA DESIGNS	ART SALES	199.50
14/05/2021	79452	CHUBB FIRE & SECURITY PTY LTD	FIRE EQUIPMENT SERVICES	5,522.88
14/05/2021	79470	CITY AND REGIONAL FUELS	FUEL SERVICES	3,185.19
6/05/2021	79168	CITY OF BUSSELTON CHRISTMAS CLUB	PAYROLL DEDUCTIONS	3,299.18
20/05/2021	79493	CITY OF BUSSELTON CHRISTMAS CLUB	PAYROLL DEDUCTIONS	3,199.18
3/06/2021	79820	CITY OF BUSSELTON CHRISTMAS CLUB	PAYROLL DEDUCTIONS	3,174.18
6/05/2021	79173	CITY OF BUSSELTON PAYROLL	PAYROLL DEDUCTIONS REALLOCATION	5,343.88
20/05/2021	79498	CITY OF BUSSELTON PAYROLL	PAYROLL DEDUCTIONS REALLOCATION	5,400.52
3/06/2021	79825	CITY OF BUSSELTON PAYROLL	PAYROLL DEDUCTIONS REALLOCATION	5,266.92
6/05/2021	79169	CITY OF BUSSELTON STAFF LOTTO	STAFF LOTTO	230.00
20/05/2021	79494	CITY OF BUSSELTON STAFF LOTTO	STAFF LOTTO	230.00
3/06/2021	79821	CITY OF BUSSELTON STAFF LOTTO	STAFF LOTTO	224.00
6/05/2021	79175	CITY OF BUSSELTON-SOCIAL CLUB	SOCIAL CLUB REIMBURSEMENT	232.00
20/05/2021	79500	CITY OF BUSSELTON-SOCIAL CLUB	SOCIAL CLUB REIMBURSEMENT	232.00
3/06/2021	79827	CITY OF BUSSELTON-SOCIAL CLUB	SOCIAL CLUB REIMBURSEMENT	238.00
14/05/2021	79407	CID EQUIPMENT PTY LTD	PLANT PURCHASES / SERVICES / PARTS	906.16
28/05/2021	79741	CID EQUIPMENT PTY LTD	PLANT PURCHASES / SERVICES / PARTS	888.09
28/05/2021	79734	CLAIRE KASTELAN	ART SALES	66.15
14/05/2021	79250	CLANCY'S FISH PUB DUNSBOURGH	GRANT AGREEMENT	631.00
14/05/2021	79459	CLEANAWAY	WASTE MANAGEMENT SERVICES	18,751.15
28/05/2021	79791	CLEANAWAY	WASTE MANAGEMENT SERVICES	4,746.13
28/05/2021	79621	CLEANAWAY CO PTY LTD	CHEMICAL DISPOSAL SERVICES	2,670.85
28/05/2021	79757	CLEANAWAY EQUIPMENT SERVICES	MAINTENANCE PARTS WASHER	807.71
14/05/2021	79296	CLEANAWAY SOLID WASTE PTY LTD	WASTE DISPOSAL SERVICES	51.05
14/05/2021	79268	CLOUTZ EVENT HIRE	ENTERTAINMENT	499.99
14/05/2021	79398	CMM TECHNOLOGY	WORKPLACE DRUG & ALCOHOL TESTING	1,303.50
28/05/2021	79712	CMT EQUIPMENT	CONSTRUCTION MATERIALS TESTING EQUIPMENT	322.30
6/05/2021	79215	COLES	COUNCIL & STAFF REFRESHMENTS	321.52
14/05/2021	79453	COLES	COUNCIL & STAFF REFRESHMENTS	573.22
20/05/2021	79534	COLES	COUNCIL & STAFF REFRESHMENTS	332.82
28/05/2021	79787	COLES	COUNCIL & STAFF REFRESHMENTS	1,404.24
14/05/2021	79270	COLES.COM.AU	COUNCIL & STAFF REFRESHMENTS	854.04
20/05/2021	79507	COLES.COM.AU	COUNCIL & STAFF REFRESHMENTS	416.04
28/05/2021	79598	COLES.COM.AU	COUNCIL & STAFF REFRESHMENTS	350.59
28/05/2021	79597	COLIN WOODFORD CARPENTRY & FINE FURNITURE	CARPENTRY SERVICES	5,775.00
14/05/2021	79231	COMBINED TEAM SERVICES	TRAINING SERVICES	995.00
14/05/2021	79377	COME. GRAZE. SOUTHWEST	CATERING FOOD SERVICES	1,272.00
28/05/2021	79701	COME. GRAZE. SOUTHWEST	CATERING FOOD SERVICES	1,250.00
28/05/2021	79600	COMMERCIAL TURF SERVICES	LAWN MOWER MECHANICAL SERVICES	1,738.00
14/05/2021	79370	CONSULT DIRECT	CLEANING EQUIPMENT AND SERVICES	508.20
14/05/2021	79295	CORSIGN WA PTY LTD	SIGNAGE AND TRAFFIC ACCESSORIES	190.30
28/05/2021	79623	CORSIGN WA PTY LTD	SIGNAGE AND TRAFFIC ACCESSORIES	4,786.10
14/05/2021	79371	CORY CROMBIE	MOTIVATIONAL AND DISABILITY SPEAKER	1,000.00
14/05/2021	79226	CR. G HENLEY	COUNCILLOR PAYMENT	10,308.25
20/05/2021	79303	CR. G HENLEY	COUNCILLOR PAYMENT	194.93
14/05/2021	79350	CR. J BARRETT-LENNARD	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79315	CR. K HICK	COUNCILLOR PAYMENT	4,632.31
14/05/2021	79352	CR. KATHERINE COX	COUNCILLOR PAYMENTS	2,746.03
20/05/2021	79520	CR. KATHERINE COX	COUNCILLOR PAYMENTS	716.55
14/05/2021	79314	CR. L MILES	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79283	CR. P CARTER	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79355	CR. P CRONIN	COUNCILLOR PAYMENTS	2,746.03
20/05/2021	79521	CR. P CRONIN	COUNCILLOR PAYMENTS	1,400.62
14/05/2021	79282	CR. R PAINE	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79348	CR. SUSAN RICCELLI	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79248	CRANFORD PLUMBING PTY LTD	PLUMBING SERVICES	14,089.71
28/05/2021	79576	CRANFORD PLUMBING PTY LTD	PLUMBING SERVICES	10,552.26
14/05/2021	79465	CROSS SECURITY SERVICES	SECURITY SERVICES	3,812.82
28/05/2021	79796	CROSS SECURITY SERVICES	SECURITY SERVICES	1,410.64
14/05/2021	79339	CS LEGAL - CLOISTERS SQUARE	LEGAL RECOVERY ON RATING DEBTS	2,635.60
14/05/2021	79264	D MCKENZIE T/A LITORIA ECOSERVICES	CONSULTANCY SERVICES	924.00
28/05/2021	79595	D MCKENZIE T/A LITORIA ECOSERVICES	CONSULTANCY SERVICES	2,640.00
14/05/2021	79380	DANIEL FRITCHLEY	DRAFTING SERVICES	4,928.00
20/05/2021	79525	DANIEL FRITCHLEY	DRAFTING SERVICES	3,696.00
20/05/2021	79511	DATACOM SYSTEMS (AU) PTY LTD	COMPUTER EQUIPMENT AND SERVICES	9,023.60
14/05/2021	79451	DAVID MILDWATERS ELECTRICAL	MAINTENANCE SERVICES	40,104.90
28/05/2021	79783	DAVID MILDWATERS ELECTRICAL	MAINTENANCE SERVICES	2,172.50
14/05/2021	79484	DELL AUSTRALIA PTY LTD	COMPUTER EQUIPMENT SUPPLIER	41,923.64
28/05/2021	79811	DELL AUSTRALIA PTY LTD	COMPUTER EQUIPMENT SUPPLIER	81.70
14/05/2021	79344	DELNORTH PTY LTD	STEEL GUIDE POST SUPPLIER	2,192.92
14/05/2021	79289	DENADA SURVEYS PTY LTD	SURVEYING SERVICES	24,728.00
28/05/2021	79542	DENNIS HADDON	ART SALES	99.50
14/05/2021	79257	DEPARTMENT OF HUMAN SERVICES	CHARGES FOR CENTREPAY FACILITY	156.42
28/05/2021	79591	DEPARTMENT OF HUMAN SERVICES	CHARGES FOR CENTREPAY FACILITY	128.70
28/05/2021	79558	DEPARTMENT OF TRANSPORT	VEHICLE OWNERSHIP SEARCHES	85.00
6/05/2021	79174	DEPUTY CHILD SUPPORT REGISTRAR	SALARY DEDUCTIONS	736.09
20/05/2021	79499	DEPUTY CHILD SUPPORT REGISTRAR	SALARY DEDUCTIONS	736.09
3/06/2021	79826	DEPUTY CHILD SUPPORT REGISTRAR	SALARY DEDUCTIONS	736.09
28/05/2021	79729	DIABETES WA	SUNDRY PAYMENTS	104.00
14/05/2021	79343	DIVERSECO PTY LTD	EQUIPMENT SUPPLY AND MAINTENANCE	3,371.50
14/05/2021	79383	DONALD CANT WATTS CORKE (WA) PTY LTD	CONSULTANCY SERVICES	14,190.00
28/05/2021	79711	DONALD CANT WATTS CORKE (WA) PTY LTD	CONSULTANCY SERVICES	1,650.00
14/05/2021	79316	DORSOGNA LIMITED	ICE CREAM AND SMALL GOODS	708.22
28/05/2021	79638	DORSOGNA LIMITED	ICE CREAM AND SMALL GOODS	355.74
14/05/2021	79292	DOUTH CONTRACTING	PROPERTY & GARDEN MAINTENANCE	4,616.15
28/05/2021	79617	DOUTH CONTRACTING	PROPERTY & GARDEN MAINTENANCE	822.80
14/05/2021	79480	DUNSBOURGH BAY YACHT CLUB	DONATION	150.00

28/05/2021	79642	DUNSBOROUGH CONCRETE	CONCRETE SUPPLIES	4,895.00
14/05/2021	79256	DUNSBOROUGH HARDWARE & HOME CENTRE	HARDWARE SERVICES	40.45
21/05/2021	79537	DUNSBOROUGH HARDWARE & HOME CENTRE	HARDWARE SERVICES	132.40
28/05/2021	79790	DUNSBOROUGH RURAL SUPPLIES	RURAL SUPPLIES	293.25
28/05/2021	79592	DYMOCKS - BUSSELTON	LIBRARY RESOURCES	1,514.72
20/05/2021	79519	EARTH AND STONE WA	FOOTPATHS MAINTENANCE	34,370.38
28/05/2021	79668	EARTH AND STONE WA	FOOTPATHS MAINTENANCE	7,195.00
14/05/2021	79374	EARTHSIDE ECO BUMS	CLOTH NAPPIES	99.00
20/05/2021	79523	EARTHSIDE ECO BUMS	CLOTH NAPPIES	2,839.54
14/05/2021	79323	EIS CONTROL PTY LTD	ELECTRICAL SERVICES	550.00
28/05/2021	79655	EIS CONTROL PTY LTD	ELECTRICAL SERVICES	463.65
28/05/2021	79626	ELAMOORE NATURAL SOAPS & COSMETICS PTY LTD	ART SALES	36.40
28/05/2021	79557	ELIZABETH ROYCE	ART SALES	17.50
14/05/2021	79222	ELLIOTTS IRRIGATION PTY LTD	IRRIGATION SERVICES	858.00
14/05/2021	79440	ELLIOTTS SMALL ENGINES	PLANT PURCHASES / SERVICES / PARTS	522.95
28/05/2021	79732	ELZA FOUCHE	ART SALES	42.00
28/05/2021	79554	EMERGE ASSOCIATES	LANDSCAPE ARCHITECTURAL SERVICES	25,195.50
28/05/2021	79581	ENGIE	AIR CONDITIONING SERVICES	1,570.25
14/05/2021	79245	ENVIRONEX INTERNATIONAL PTY LTD	POOL CHEMICALS FOR GLC	1,453.76
28/05/2021	79571	ENVIRONEX INTERNATIONAL PTY LTD	POOL CHEMICALS FOR GLC	1,531.50
28/05/2021	79620	ENVIRONMENTAL AND AGRICULTURAL TESTING	WATER SAMPLING AND TESTING	825.00
14/05/2021	79249	ERG ELECTRICS PTY LTD	ELECTRICAL COMMUNICATION SERVICES	3,418.10
28/05/2021	79671	ESPRESSO MEDIC	COFFEE MACHINE SALES AND SERVICING	132.00
14/05/2021	79275	EVERETTS HOME AND YARD MAINTENANCE	MAINTENANCE SERVICES	2,800.00
28/05/2021	79601	EVERETTS HOME AND YARD MAINTENANCE	MAINTENANCE SERVICES	5,328.00
6/05/2021	79220	EXTERIA	INFRASTRUCTURE SERVICES	9,574.40
14/05/2021	79368	FAIRTEL PTY LTD	TELECOMMUNICATION SERVICES	159.10
28/05/2021	79685	FAT RED BIRD DESIGNS	GRAPHIC DESIGN	550.00
20/05/2021	79527	FELICITY SMART INFRASTRUCTURE PTY LTD	LED STREET LIGHTS	7,230.30
14/05/2021	79235	FIRST CLASS TRAINING	TRAINING SERVICES	1,580.00
28/05/2021	79556	FIRST CLASS TRAINING	TRAINING SERVICES	395.00
28/05/2021	79614	FLOOREX PRODUCTS	CONSTRUCTION EQUIPMENT	9,815.73
14/05/2021	79359	FOODLOSOPHY	CATERING AND COOKING CLASSES	887.00
28/05/2021	79687	FOODLOSOPHY	CATERING AND COOKING CLASSES	718.00
28/05/2021	79643	FOULER SURVEYS	HELVERTON ROAD SURVEY	5,148.00
28/05/2021	79650	FRASER SUITES PERTH	ACCOMMODATION	1,774.00
28/05/2021	79697	FREO STONE	PAVING SUPPLIES	21,849.69
14/05/2021	79308	FRESH AS	REFRESHMENTS	69.90
28/05/2021	79634	FRESH AS	REFRESHMENTS	192.55
20/05/2021	79515	FRIDA ROBERTSON	WATER CHARGES REIMBURSEMENT	126.50
14/05/2021	79281	FRONTLINE FIRE & RESCUE EQUIPMENT	EMERGENCY RESPONSE EQUIPMENT	1,540.00
28/05/2021	79609	FRONTLINE FIRE & RESCUE EQUIPMENT	EMERGENCY RESPONSE EQUIPMENT	1,195.34
14/05/2021	79301	FYFE PTY LTD	CONTAMINATED LAND AUDITOR SERVICES	5,368.00
14/05/2021	79421	GALVINS PLUMBING PLUS	PLUMBING SUPPLIES	430.10
20/05/2021	79530	GALVINS PLUMBING PLUS	PLUMBING SUPPLIES	777.30
28/05/2021	79760	GALVINS PLUMBING PLUS	PLUMBING SUPPLIES	7,682.40
14/05/2021	79397	GANNAWAYS CHARTER AND TOURS	BUS HIRE SERVICE	1,855.00
14/05/2021	79302	GEOBOX PTY LTD	VEHICLE CAMERAS	179.88
28/05/2021	79629	GEOBOX PTY LTD	VEHICLE CAMERAS	308.00
14/05/2021	79468	GEOFF LEESONS RADIATOR CENTRE	PLANT PURCHASES / SERVICES / PARTS	792.00
6/05/2021	79209	GEOGRAPHE PETROLEUM	FUEL SERVICES	22,373.71
28/05/2021	79755	GEOGRAPHE PETROLEUM	FUEL SERVICES	20,885.25
6/05/2021	79218	GEOGRAPHE SAWS AND MOWERS	PLANT PURCHASES / SERVICES / PARTS	3,150.75
14/05/2021	79469	GEOGRAPHE SAWS AND MOWERS	PLANT PURCHASES / SERVICES / PARTS	937.50
28/05/2021	79801	GEOGRAPHE SAWS AND MOWERS	PLANT PURCHASES / SERVICES / PARTS	509.00
14/05/2021	79409	GEOGRAPHE TIMBER & HARDWARE	HARDWARE SUPPLIES	553.67
28/05/2021	79744	GEOGRAPHE TIMBER & HARDWARE	HARDWARE SUPPLIES	2,643.47
14/05/2021	79405	GILS MOWING	MAINTENANCE SERVICES	3,320.00
14/05/2021	79254	GRACE RECORDS MANAGEMENT (AUSTRALIA) PTY LTD	STORAGE SERVICES	196.12
28/05/2021	79743	GROCOCK GLASS	GLASS WORK SERVICES	389.80
14/05/2021	79478	GUARDIAN TACTILE SYSTEMS	TACTILE SYSTEM SUPPLIER	180.14
14/05/2021	79474	GUMPTION PTY LTD	ADVERTISING SERVICES	3,610.00
14/05/2021	79234	HALIFAX CRANE HIRE PTY LTD	CRANE HIRE	3,498.00
14/05/2021	79414	HANSON CONST. MATERIALS PTY LTD	CONCRETE SERVICES	1,383.69
28/05/2021	79752	HANSON CONST. MATERIALS PTY LTD	CONCRETE SERVICES	375.98
6/05/2021	79194	HARBECKS TRANSPORT	SAND AND GRAVEL SUPPLIES	47,654.55
14/05/2021	79332	HARBECKS TRANSPORT	SAND AND GRAVEL SUPPLIES	5,853.32
2/06/2021	79817	HARBECKS TRANSPORT	MAINLY BASE COURSE GRAVEL SUPPLY & DELIVER - CAPEL TUTUNUP ROAD	201,561.46
28/05/2021	79702	HARVEY NORMAN BUSSELTON	FURNITURE	1,498.00
14/05/2021	79401	HEAD OVER HEALS	JUGGLING AND ACROBATIC WORKSHOP	700.00
28/05/2021	79641	HELEN READING	ART SALES	2.80
28/05/2021	79640	HI LIGHTING (1984) PTY LTD	LIGHTING SERVICES	22,528.00
14/05/2021	79486	HIP POCKET WORK WEAR AND SAFETY	UNIFORMS & PROTECTIVE CLOTHING	9,256.75
28/05/2021	79814	HIP POCKET WORK WEAR AND SAFETY	UNIFORMS & PROTECTIVE CLOTHING	633.70
14/05/2021	79416	HOLCIM (AUSTRALIA) PTY LTD	CONCRETE SERVICES	530.09
6/05/2021	79204	HOWSON MANAGEMENT	ENGINEERING PROJECT MANAGEMENT	3,553.00
14/05/2021	79378	HOWSON MANAGEMENT	ENGINEERING PROJECT MANAGEMENT	1,672.00
20/05/2021	79524	HOWSON MANAGEMENT	ENGINEERING PROJECT MANAGEMENT	1,985.50
28/05/2021	79703	HOWSON MANAGEMENT	ENGINEERING PROJECT MANAGEMENT	1,567.50
14/05/2021	79362	HUMANE SOLUTIONS	MONITORING AND TRAPPING OF PEST SPECIES	5,577.00
28/05/2021	79689	HUMANE SOLUTIONS	MONITORING AND TRAPPING OF PEST SPECIES	2,788.50
14/05/2021	79379	IDESIGN CABINETS	CABINET MAKING	726.00
14/05/2021	79384	IG MUIR-CULBURRA CLAY	SOIL FOR WICKET CONSTRUCTION	13,640.00
28/05/2021	79660	ILLION AUSTRALIA PTY LTD	TENDER ADVERTISING AND MANAGEMENT	139.40
28/05/2021	79681	IN SIGHT PHOTOGRAPHY	PHOTOGRAPHY SERVICES	350.00
14/05/2021	79385	INFRARED SERVICES CONSULTANT PTY LTD	THERMOGRAPHIC INSPECTION	654.28
14/05/2021	79361	INSTANT PRODUCTS HIRE	PUBLIC ABUTMENTS HIRE AND SALES	2,642.93
28/05/2021	79645	INTERFIRE AGENCIES PTY LTD	FIRE, SAFETY, EMERGENCY EQUIPMENT	261.80
14/05/2021	79447	IPWEA (INSTITUTE OF PUBLIC WORKS ENGINEERING)	MEMBERSHIP	1,237.50
28/05/2021	79784	IPWEA-WA	TRAINING SERVICES	4,790.00
14/05/2021	79460	IRRIGATION AUSTRALIA LIMITED	MEMBERSHIP	1,150.00
14/05/2021	79224	ISUBSCRIBE PTY LTD	LIBRARY RESOURCES	66.00
14/05/2021	79423	JACKSON'S DRAWING SUPPLIES	ART EQUIPMENT SUPPLIES	81.15
20/05/2021	79505	JACQUELINE HAPP	STAFF REIMBURSEMENT	20.19
14/05/2021	79346	JAMES BENNETT	SPECIALIST LIBRARY RESOURCES	306.43
28/05/2021	79675	JAMES BENNETT	SPECIALIST LIBRARY RESOURCES	337.76
14/05/2021	79375	JAN FARRINGTON	CATERING	448.50
14/05/2021	79411	JASON SIGNSMAKERS	SIGNAGE SUPPLIES	278.12
28/05/2021	79745	JASON SIGNSMAKERS	SIGNAGE SUPPLIES	436.70
28/05/2021	79625	JENNIFER BROWN	ART SALES	25.20
14/05/2021	79230	JIGSAW SIGNS & PRINT	SIGNAGE SERVICES	1,718.00
28/05/2021	79548	JIGSAW SIGNS & PRINT	SIGNAGE SERVICES	331.00
14/05/2021	79261	JIMS FIRST	HARDWARE SUPPLIES	754.65
28/05/2021	79707	JOHN CRAMER	OUTDOOR RECREATIONAL FACILITIES CONSULT	2,203.10
14/05/2021	79280	JONES MARINE SERVICES SOUTHWEST	DIVING MAINTENANCE	825.00
20/05/2021	79509	JONES MARINE SERVICES SOUTHWEST	DIVING MAINTENANCE	1,485.00
6/05/2021	79197	JORDAN WATTS	DI SERVICES	150.00
28/05/2021	79725	JUDITH WESTON	BOND REFUND	100.00
28/05/2021	79670	JULIE GUTHRIE	ART SALES	17.50

28/05/2021	79551	KERRY HILL ARCHITECTS	ARCHITECTURAL SERVICES	8,202.70
6/05/2021	79188	KIM BUTTFIELD	SPORT AND RECREATION CONSULTANCY	3,773.00
14/05/2021	79304	KIM BUTTFIELD	SPORT AND RECREATION CONSULTANCY	2,739.00
28/05/2021	79719	KIRRALEE MOLONEY	BOND REFUND	200.00
14/05/2021	79307	KITCHEN TAKEOVERS	CATERING	421.00
28/05/2021	79632	KITCHEN TAKEOVERS	CATERING	1,003.00
14/05/2021	79445	KLEENHEAT GAS	GAS SERVICES	390.00
14/05/2021	79326	KMART BUSSELTON	RETAIL HOME WARES	312.00
20/05/2021	79512	KMART BUSSELTON	RETAIL HOME WARES	847.60
14/05/2021	79419	LANDGATE (VALUER GENERAL'S OFFICE)	LAND VALUATIONS	741.28
14/05/2021	79237	LANDSAVE ORGANICS	LANDSCAPING SERVICE	7,040.00
28/05/2021	79559	LANDSAVE ORGANICS	LANDSCAPING SERVICE	7,700.00
14/05/2021	79437	LAWRENCE & HANSON	ELECTRICAL/PROTECTIVE CLOTHING SUPPLIES	1,354.63
28/05/2021	79773	LAWRENCE & HANSON	ELECTRICAL/PROTECTIVE CLOTHING SUPPLIES	293.90
14/05/2021	79471	LD TOTAL	LANDSCAPING SERVICES	20,826.90
28/05/2021	79803	LD TOTAL	LANDSCAPING SERVICES	633.60
14/05/2021	79329	LED ECO LIGHTING	LIGHTING SUPPLIER	3,325.04
6/05/2021	79189	LEDA SECURITY PRODUCTS PTY LTD	SECURITY PRODUCTS	1,743.10
14/05/2021	79227	LEEWIN CIVIL PTY LTD	MAINLY GALE ROAD AND VASSE OVAL CARPARK CONSTRUCTION	204,000.88
28/05/2021	79546	LEEWIN CIVIL PTY LTD	MAINLY WEST BUSSELTON SEA WALL CONSTRUCTION	125,438.04
14/05/2021	79467	LEEWIN TRANSPORT	COURIER SERVICES	1,972.87
14/05/2021	79258	LG CONNECT PTY LTD	TECHNICAL CONSULTING	3,712.50
6/05/2021	79178	LGIS	INSURANCE PREMIUM	5,000.00
28/05/2021	79648	LIGHT APPLICATION PTY LTD	SERVICE WORK	34,848.00
14/05/2021	79489	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA DIVISION)	TRAINING SERVICES	910.00
20/05/2021	79535	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA DIVISION)	TRAINING SERVICES	700.00
28/05/2021	79816	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA DIVISION)	TRAINING SERVICES	400.00
6/05/2021	79172	LOCAL GOV'T RACE COURSE & CEMETERY EMPLOYEES	UNION FEES	358.76
20/05/2021	79497	LOCAL GOV'T RACE COURSE & CEMETERY EMPLOYEES	UNION FEES	358.76
3/06/2021	79824	LOCAL GOV'T RACE COURSE & CEMETERY EMPLOYEES	UNION FEES	338.26
28/05/2021	79682	LOCK AROUND THE LOCK	SECURITY SERVICES	44.00
28/05/2021	79603	LOTEX FILTER CLEANING SERVICE	PLANT FILTER CLEANING SERVICE	519.79
14/05/2021	79394	LOUISE REID	CONSULTANCY	6,721.00
28/05/2021	79718	LUGGER ENTERPRISES PTY LTD	BOND REFUND	4,500.00
28/05/2021	79807	LYNNE BOLDASHAS	ART SALES	148.00
28/05/2021	79616	MACHINERY WEST PTY LTD	MACHINERY SERVICE AND PARTS	231.34
28/05/2021	79809	MAIA FINANCIAL	LEASING PAYMENTS	953.33
6/05/2021	79208	MALATESTA ROAD PAVING & HOTMIX	ROAD HOTMIX / PAVING SERVICES	140,867.94
20/05/2021	79528	MALATESTA ROAD PAVING & HOTMIX	ROAD HOTMIX / PAVING SERVICES	3,531.00
21/05/2021	79539	MALATESTA ROAD PAVING & HOTMIX	ROAD HOTMIX / PAVING SERVICES	24,607.04
28/05/2021	79747	MALATESTA ROAD PAVING & HOTMIX	ROAD HOTMIX / PAVING SERVICES	4,373.60
28/05/2021	79575	MARGARET PARKIE	ART SALES	35.20
14/05/2021	79271	MARGARET RIVER BUSSELTON TOURISM ASSOCIATION	ADVERTISING	510.00
14/05/2021	79253	MARGARET RIVER FENCING	MAINTENANCE SERVICES	7,892.50
28/05/2021	79580	MARGARET RIVER FENCING	MAINTENANCE SERVICES	2,145.00
14/05/2021	79338	MARGARET RIVER RURAL CONTRACTORS PTY LTD	PLANT & EQUIPMENT HIRE	6,292.00
14/05/2021	79251	MARINDUST SALES	ALUMINIUM AFL GOALS AND FLAGPOLES	7,320.41
14/05/2021	79276	MARKETFORCE PTY LTD	ADVERTISING SERVICES	1,661.71
28/05/2021	79602	MARKETFORCE PTY LTD	ADVERTISING SERVICES	1,542.49
28/05/2021	79583	MATTHEW SHARP	ART SALES	87.50
14/05/2021	79382	MBS ENVIRONMENTAL	ENVIRONMENTAL CONSULTING	5,940.00
28/05/2021	79710	MBS ENVIRONMENTAL	ENVIRONMENTAL CONSULTING	6,158.63
28/05/2021	79570	MCG ARCHITECTS PTY LTD	ADMIN BUILDING - ARCHITECTURAL SERVICES	770.00
14/05/2021	79310	MCINTOSH & SON	PLANT PURCHASES/SERVICES/PARTS	1,619.55
6/05/2021	79179	MCLEODS BARRISTERS & SOLICITORS	LEGAL SERVICES	806.87
28/05/2021	79677	MDM ENTERTAINMENT PTY LTD	DVD AND CD SUPPLY TO LIBRARY	526.76
6/05/2021	79187	MERCHANDISING LIBRARIES	LIBRARY RESOURCES	682.00
28/05/2021	79715	MESSY MAT PERTH	BOND REFUND	200.00
14/05/2021	79365	MICHAEL DUNN	3D SCANNING	770.00
14/05/2021	79347	MILLMAN TENNIS	TENNIS COACHING	120.00
28/05/2021	79786	MINTER ELISON LAWYERS	LEGAL SERVICES	2,736.58
28/05/2021	79720	MITRO PTY LTD	BOND REFUND	1,090.00
14/05/2021	79481	MIB INDUSTRIES PTY LTD	DRAINAGE SUPPLIES	4,292.20
14/05/2021	79373	MTO HOSPITALITY CONSULTING	HOSPITALITY AND CATERING CONSULTING	11,275.00
28/05/2021	79721	MUFASSA MUSIC GROUP	BOND REFUND	500.00
14/05/2021	79366	MUIR FORD BUSSELTON	VEHICLE MAINTENANCE	220.80
28/05/2021	79691	MUIR FORD BUSSELTON	VEHICLE MAINTENANCE	214.20
28/05/2021	79586	NALDA HOSKINS	ART SALES	212.40
28/05/2021	79555	NAOMI SEARLE	STAFF REIMBURSEMENT	90.00
28/05/2021	79728	NATIONAL BUSHFIRE RECOVERY AGENCY	SUNDRY PAYMENTS	138.00
28/05/2021	79723	NATIONAL HEART FOUNDATION	BOND REFUND	500.00
28/05/2021	79683	NATURAL EDGE FRAMING & PHOTOGRAPHY	ART SALES	131.25
14/05/2021	79266	NATURALISTE GLASS PTY LTD	GLASS REPAIRS AND MANUFACTURE	180.00
28/05/2021	79607	NATURALISTE HYGIENE SERVICES	HYGIENE SERVICES	775.00
14/05/2021	79328	NATURALISTE TURF	TURF MAINTENANCE SERVICES	1,817.20
14/05/2021	79487	NEVERFAIL SPRINGWATER LTD	WATER REFILL SERVICE - DUNS WASTE FACILITY	312.25
14/05/2021	79333	NEW IMAGE LANDSCAPING AND MAINTENANCE	LANDSCAPE MAINTENANCE	572.00
28/05/2021	79661	NEW IMAGE LANDSCAPING AND MAINTENANCE	LANDSCAPE MAINTENANCE	132.00
14/05/2021	79413	NICHOLLS MACHINERY	PLANT PURCHASES / SERVICES / PARTS	322.15
28/05/2021	79749	NICHOLLS MACHINERY	PLANT PURCHASES / SERVICES / PARTS	492.78
6/05/2021	79193	NIGHTLIFE MUSIC PTY LTD	MUSIC AND VIDEO SUBSCRIPTION SERVICES	206.96
28/05/2021	79659	NIGHTLIFE MUSIC PTY LTD	MUSIC AND VIDEO SUBSCRIPTION SERVICES	413.92
28/05/2021	79705	NOVUS GLASS	GLASS REPAIRS	214.50
14/05/2021	79442	NUTRIEN WATER	MAINLY FORESHORE BARNARD EAST RETICULATION/IRRIGATION INSTALLATION	87,718.54
28/05/2021	79777	NUTRIEN WATER	RETICULATION SUPPLIES	4,921.54
28/05/2021	79726	OBIE HERRING	SUNDRY PAYMENTS	300.00
6/05/2021	79182	OCEAN AIR CARPET CARE	CLEANING SERVICES	52,577.25
14/05/2021	79279	OCEAN AIR CARPET CARE	CLEANING SERVICES	3,344.00
20/05/2021	79508	OCEAN AIR CARPET CARE	CLEANING SERVICES	275.00
28/05/2021	79608	OCEAN AIR CARPET CARE	CLEANING SERVICES	33,621.50
28/05/2021	79637	OFFICEWORKS	OFFICE EQUIPMENT SERVICES	373.04
28/05/2021	79672	OILVAC AUSTRALIA PTY LTD	OIL CHANGING EQUIPMENT	1,099.64
6/05/2021	79192	ONSITE RENTAL GROUP PTY LTD	DRY HIRE	14,418.11
14/05/2021	79325	ONSITE RENTAL GROUP PTY LTD	DRY HIRE	8,360.52
6/05/2021	79181	OPTUS BILLING SERVICES PTY LTD	FIXED INTERNET ACCESS	2,500.00
20/05/2021	79506	OPTUS BILLING SERVICES PTY LTD	FIXED INTERNET ACCESS	567.20
14/05/2021	79238	ORANA CINEMAS BUSSELTON	ADVERTISING SERVICES	420.00
28/05/2021	79561	ORANA CINEMAS BUSSELTON	ADVERTISING SERVICES	4,000.00
28/05/2021	79808	OWEN G ISBEL	ART SALES	231.20
6/05/2021	79206	PAINTING THE BAY	PAINTING AND DECORATING	5,126.00
6/05/2021	79191	PAMELA BRITTAIN	ART TEACHING	300.00
28/05/2021	79584	PANCAKE DESIGNS RESIN	ART SALES	77.00
14/05/2021	79300	PASSMORE AUTOMOTIVE	VEHICLE MAINTENANCE SERVICES	460.55
28/05/2021	79686	PCI ELECTRICAL SERVICES PTY LTD	ELECTRICAL INSTALLATION AND MAINTENANCE	2,200.00
28/05/2021	79758	PENDREY AGENCIES P/L	CHEMICAL/RURAL SUPPLIES	3,838.63
14/05/2021	79444	PENFOLDS TRANSPORT PTY LTD	CARTAGE SERVICES	3,995.75
6/05/2021	79177	PERTH ENERGY PTY LTD	ELECTRICITY SUPPLIER	43,666.11
14/05/2021	79242	PERTH MINT	CITIZENSHIP COINS	258.50
28/05/2021	79545	PHIL HOLLETT PHOTOGRAPHY	ART SALES	25.90

14/05/2021	79232	PHOENIX FOUNDRY PTY LTD	MEMORIAL PLAQUES SUPPLIER	786.50
28/05/2021	79738	PK COURIERS	COURIER SERVICES	277.20
14/05/2021	79334	POWER MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL	290.00
28/05/2021	79662	POWER MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL	674.10
14/05/2021	79428	PRESTIGE PRODUCTS	HOSPITALITY EQUIPMENT SUPPLIER	12,416.23
20/05/2021	79531	PRESTIGE PRODUCTS	HOSPITALITY EQUIPMENT SUPPLIER	2,211.04
28/05/2021	79763	PRESTIGE PRODUCTS	HOSPITALITY EQUIPMENT SUPPLIER	338.51
14/05/2021	79272	PRIMARY LOGISTICS	PUBLIC ART & CONSULTING SERVICES	2,199.12
14/05/2021	79311	PRIME MEDIA GROUP LTD	ADVERTISING SERVICES	1,548.80
14/05/2021	79273	PRIME URBAN WA PTY LTD	RATE REFUND	827.09
6/05/2021	79211	PRO-LINE KERBING	KERBING SERVICES	3,853.63
14/05/2021	79424	PRO-LINE KERBING	KERBING SERVICES	10,182.26
28/05/2021	79613	PVR INDUSTRIAL PTY LTD	INDUSTRIAL PUMP REPAIRS	676.50
28/05/2021	79694	QED ENVIRONMENTAL SERVICES	SURFACE TESTING	2,750.00
28/05/2021	79753	RAECO INTERNATIONAL PTY LTD	LIBRARY RESOURCES	115.48
14/05/2021	79247	RAIN BIRD AUSTRALIA	IRRIGATION SERVICES	5,610.00
14/05/2021	79396	RED CLOUD ART SPACE	ECONOMIC AND COMMUNITY SUPPORT GRANT	1,650.00
28/05/2021	79588	REINDEZVOUS HOTEL PERTH SCARBOROUGH	ACCOMMODATION	230.00
14/05/2021	79431	REPCO AUTO PARTS	PLANT PURCHASES / SERVICES / PARTS	210.11
28/05/2021	79766	REPCO AUTO PARTS	PLANT PURCHASES / SERVICES / PARTS	448.98
6/05/2021	79180	RESOURCE FURNITURE	LIBRARY RESOURCES	9,969.74
28/05/2021	79587	RETECH RUBBER	SOFTBALL SURFACES	23,287.00
14/05/2021	79312	RETHINK MARKETING	MARKETING	1,168.20
14/05/2021	79485	REWARD HOSPITALITY	RANGER EQUIPMENT	1,435.45
28/05/2021	79812	REWARD HOSPITALITY	RANGER EQUIPMENT	555.84
14/05/2021	79476	RMS (AUST) PTY LTD	SOFTWARE SERVICES	61.60
28/05/2021	79573	ROAD SPECIALISTS AUSTRALIA PTY LTD	ROAD PATCHING EQUIPMENT	3,191.76
14/05/2021	79426	ROD'S AUTO ELECTRICS	AUTO ELECTRICAL SERVICES	874.78
6/05/2021	79203	ROWENA TROTT	STAFF REIMBURSEMENT	900.00
28/05/2021	79751	ROYAL LIFE SAVING SOCIETY - WESTERN AUSTRALIA	TRAINING SERVICES	308.00
28/05/2021	79802	SAFE & SURE SECURITY PTY LTD	SECURITY SERVICES - ALARM OCCURRENCE	3,146.00
28/05/2021	79731	SAFETY WORLD PTY LTD	SAFETY PRODUCTS	1,727.83
28/05/2021	79696	SANDRA WALKER	ART SALES	12.00
28/05/2021	79657	SEA CHANGE NEWS	STATIONERY AND OFFICE SUPPLIES	191.99
28/05/2021	79653	SECUREPAY PTY LTD	PAYMENT GATEWAY	1,540.00
28/05/2021	79810	SHORE COASTAL PTY LTD	COASTAL CONSULTANCY SERVICES	2,596.00
28/05/2021	79553	SHOREWATER MARINE PTY LTD	MARINE ASSET MAINTENANCE	9,823.00
28/05/2021	79785	SIGMA COMPANIES GROUP PTY LTD	CHEMICAL SUPPLIER	437.25
14/05/2021	79455	SIGNSMITHS	SIGNAGE SERVICES	352.00
14/05/2021	79354	SKIDATA AUSTRALASIA	CARPARK EQUIPMENT	134.75
6/05/2021	79167	SMARTSALARY PTY LTD	SALARY PACKAGING SERVICE	17,263.44
20/05/2021	79492	SMARTSALARY PTY LTD	SALARY PACKAGING SERVICE	17,313.44
3/06/2021	79819	SMARTSALARY PTY LTD	SALARY PACKAGING SERVICE	15,772.67
14/05/2021	79457	SOILS AINT SOILS	NURSERY SUPPLIES	90.00
28/05/2021	79789	SOILS AINT SOILS	NURSERY SUPPLIES	395.00
28/05/2021	79606	SOLOMONS FLOORING (BUSSELTON)	FLOOR COVERING SERVICE	1,900.00
28/05/2021	79585	SOUNDPACK SOLUTIONS	LIBRARY RESOURCES	184.54
28/05/2021	79700	SOUTH WEST CONCRETE CUTTING & DRILLING	CONCRETE CUTTING AND DRILLING SERVICES	330.00
14/05/2021	79479	SOUTH WEST COUNSELLING	COUNSELLING SERVICES	620.00
14/05/2021	79363	SOUTH WEST IRRIGATION MANAGEMENT SOLUTIONS	IRRIGATION AND PROJECT MANAGEMENT	8,180.32
14/05/2021	79429	SOUTH WEST ISUZU	PLANT PURCHASES / SERVICES / PARTS	2,854.62
28/05/2021	79764	SOUTH WEST ISUZU	PLANT PURCHASES / SERVICES / PARTS	736.45
14/05/2021	79418	SOUTH WEST MACHINING CENTRE	PLANT MAINTENANCE SERVICES	3,795.77
14/05/2021	79336	SOUTH WEST OFFICE NATIONAL	STATIONERY	631.15
28/05/2021	79663	SOUTH WEST OFFICE NATIONAL	STATIONERY	1,033.69
14/05/2021	79252	SOUTH WEST PRINTING & PUBLISHING	ADVERTISING SERVICES	5,071.56
28/05/2021	79578	SOUTH WEST PRINTING & PUBLISHING	ADVERTISING SERVICES	720.00
14/05/2021	79415	SOUTH WEST STEEL PRODUCTS	STEEL PRODUCTS SUPPLIER	27.83
14/05/2021	79303	SOUTHERN ATU SERVICES PTY LTD	WASTE MANAGEMENT SERVICES	919.00
28/05/2021	79658	SOUTHERN HABITAT NURSERY	NURSERY SUPPLIES	132.00
6/05/2021	79184	SOUTHERN LIGHT EVENTS	SOUND, LIGHTING AND STAGING	616.00
14/05/2021	79410	SOUTHERN LOCK & SECURITY	SECURITY SERVICES	870.66
14/05/2021	79456	SOUTHERN MACHINING & MAINTENANCE	PLANT MAINTENANCE SERVICES	55.00
28/05/2021	79788	SOUTHERN MACHINING & MAINTENANCE	PLANT MAINTENANCE SERVICES	110.80
28/05/2021	79750	SOUTHWEST CABINETS & FURNITURE	OFFICE EQUIPMENT SUPPLIER	500.00
6/05/2021	79205	SOUTHWEST CROP PROTECTION	AIRSIDE DRAIN BIRD NETTING - AIRPORT	29,553.99
28/05/2021	79610	SOUTHWEST OUTDOOR POWER	PLANT PURCHASES / SERVICES / PARTS	36.00
14/05/2021	79449	SOUTHWEST TYRE SERVICE	PLANT TYRE SUPPLIER / REPAIRER	5,432.00
28/05/2021	79781	SOUTHWEST TYRE SERVICE	PLANT TYRE SUPPLIER / REPAIRER	8,506.20
28/05/2021	79708	SPACE ANGEL	COMPUTER CONSULTANCY	4,400.00
28/05/2021	79647	SPECTUR LTD	SOLAR SECURITY CAMERAS	1,584.00
28/05/2021	79604	SPORTFIRST BUSSELTON	SPORTING PRODUCTS	849.92
28/05/2021	79656	SPORTSPower	SPORT EQUIPMENT SUPPLIER	546.00
14/05/2021	79464	SPORTSWORLD OF WA	SPORT EQUIPMENT SUPPLIER	501.60
28/05/2021	79795	SPORTSWORLD OF WA	SPORT EQUIPMENT SUPPLIER	132.00
14/05/2021	79287	SPRAYMOW SERVICES	BUSH FIRE INSPECTION WORKS/WEED CONTROL	1,144.00
14/05/2021	79265	SPYKER TECHNOLOGIES PTY LTD	CCTV PRODUCTS AND SERVICES	5,364.48
14/05/2021	79239	ST JOHN AMBULANCE	TRAINING SERVICES	269.10
28/05/2021	79562	ST JOHN AMBULANCE	TRAINING SERVICES	160.00
14/05/2021	79381	STAUTE SERVICES	BPACC CONSULTANCY	3,480.00
14/05/2021	79402	STEWART & HEATON CLOTHING CO PTY LTD	PROTECTIVE CLOTHING SUPPLIER	2,006.48
28/05/2021	79737	STEWART & HEATON CLOTHING CO PTY LTD	PROTECTIVE CLOTHING SUPPLIER	145.99
6/05/2021	79166	STOCKER PRESTON	RENT - A NOTTLE	900.00
20/05/2021	79491	STOCKER PRESTON	RENT - A NOTTLE	900.00
3/06/2021	79818	STOCKER PRESTON	RENT - A NOTTLE	900.00
28/05/2021	79794	SUEZ RECYCLING & RECOVERY PTY LTD	WASTE MANAGEMENT SERVICES	565.69
14/05/2021	79463	SUMMIT HOMES GROUP	AIRPORT NOISE AMELIORATION	24,918.00
28/05/2021	79793	SUMMIT HOMES GROUP	AIRPORT NOISE AMELIORATION	23,371.00
14/05/2021	79393	SUNDRY EFT PAYMENTS	SUNDRY PAYMENTS	500.00
4/05/2021	79176	SUPERCHOICE	SUPERANNUATION	163,189.51
20/05/2021	79501	SUPERCHOICE	SUPERANNUATION	166,583.65
3/06/2021	79828	SUPERCHOICE	SUPERANNUATION	169,319.81
6/05/2021	79216	SURF LIFE SAVING W.A.	BEACH LIFE GUARD SERVICES YALLINGUP AND SMITHS BEACH SUMMER 2020-2021	211,560.18
28/05/2021	79800	SURVCON PTY LTD	SURVEY SERVICES	8,535.46
14/05/2021	79298	SW ENVIRONMENTAL	ENVIRONMENTAL SERVICES	2,136.75
14/05/2021	79427	SW PRECISION PRINT	PRINTING SERVICES	1,001.00
28/05/2021	79762	SW PRECISION PRINT	PRINTING SERVICES	2,229.00
28/05/2021	79654	SWEET & UNIQUE (WA) PTY LTD T/AS LUV A LOLLY	CONFECTIONERY	200.75
6/05/2021	79196	SYNERGY	ELECTRICITY SUPPLIES	5,263.10
14/05/2021	79340	SYNERGY	ELECTRICITY SUPPLIES	88,053.79
20/05/2021	79517	SYNERGY	ELECTRICITY SUPPLIES	9,218.37
28/05/2021	79746	T J DEPIAZZI & SONS	LAWN SUPPLIES	5,089.92
28/05/2021	79596	TALJI HOUSE	WELLNESS PROGRAM	150.00
14/05/2021	79228	TARVIA PTY LTD	ENGINEERING SERVICES	1,925.00
28/05/2021	79628	TAS'S BAKERY	CATERING	1,553.50
6/05/2021	79210	TELSTRA CORPORATION	COMMUNICATION SERVICES	8,867.40
20/05/2021	79529	TELSTRA CORPORATION	COMMUNICATION SERVICES	995.20
28/05/2021	79756	TELSTRA CORPORATION	COMMUNICATION SERVICES	23,428.33
14/05/2021	79306	TENDERLINK.COM	TENDER ADVERTISING	165.00





28/05/2021	79630	TENDERLINK.COM	TENDER ADVERTISING	165.00
28/05/2021	79690	THE FLOWER PLACE BUSSELTON	FLORAL ARRANGEMENTS	100.00
14/05/2021	79320	THE GOOD EGG CAFE	VENUE HIRE AND CATERING	661.00
28/05/2021	79651	THE GOOD EGG CAFE	VENUE HIRE AND CATERING	125.00
28/05/2021	79636	THE SEBEL BUSSELTON	ACCOMMODATION	203.30
14/05/2021	79274	THE URBAN COFFEE HOUSE	CATERING	369.20
28/05/2021	79706	THE WIZARDS	AUSTRALIA DAY BAND PERFORMANCE	500.00
28/05/2021	79678	THINK WATER DUNSBOROUGH	RETICULATION SERVICES	163.84
28/05/2021	79676	THOMSON GEER LAWYERS	LEGAL SERVICES	2,820.00
28/05/2021	79580	THOMSON REUTERS (PROFESSIONAL) AUSTRALIA LTD	RECRUITMENT SERVICES	220.00
20/05/2021	79522	TIM ALLINGHAM	STAFF REIMBURSEMENT	120.80
20/05/2021	79518	TOLL TRANSPORT PTY LTD	COURIER SERVICES	330.90
14/05/2021	79472	TOTAL HORTICULTURAL SERVICES	LANDSCAPING SERVICES	13,285.25
28/05/2021	79804	TOTAL HORTICULTURAL SERVICES	LANDSCAPING SERVICES	7,072.80
14/05/2021	79473	TOTALLY SOUND	EQUIPMENT HIRE	3,604.70
14/05/2021	79488	T-QUIP	MOWER PARTS & SERVICE	2,342.35
28/05/2021	79815	T-QUIP	MOWER PARTS & SERVICE	187.30
28/05/2021	79550	TRACIE ANDERSON	ART SALES	4.05
6/05/2021	79219	TRADE HIRE	PLANT HIRE & EQUIPMENT SERVICES	313.90
28/05/2021	79805	TRADE HIRE	PLANT HIRE & EQUIPMENT SERVICES	3,485.82
14/05/2021	79223	TRAFFIC FORCE	TRAFFIC MANAGEMENT SERVICES	424.42
28/05/2021	79541	TRAFFIC FORCE	TRAFFIC MANAGEMENT SERVICES	3,029.23
14/05/2021	79482	TRIATHLON WESTERN AUSTRALIA	IRONMAN TRIATHLON	24,200.00
14/05/2021	79277	TROPHIES ON TIME	NAME BADGE SUPPLIER	110.00
28/05/2021	79605	TROPHIES ON TIME	NAME BADGE SUPPLIER	220.00
14/05/2021	79299	TRUCK CENTRE (WA) PTY LTD	NEW VEHICLE PARTS & SERVICE	384.43
28/05/2021	79627	TRUCK CENTRE (WA) PTY LTD	NEW VEHICLE PARTS & SERVICE	124.58
14/05/2021	79358	TRUCKLINE	PLANT PURCHASES / SERVICES / PARTS	273.88
28/05/2021	79684	TRUCKLINE	PLANT PURCHASES / SERVICES / PARTS	486.29
14/05/2021	79290	TRUE TRACK TRUCK ALIGNING	WHEEL ALIGNMENT SERVICES	180.00
14/05/2021	79278	TYRECYCLE PTY LTD	TYRE RECYCLING	804.27
14/05/2021	79461	TYREPOWER BUSSELTON	PLANT TYRE SUPPLIER / REPAIRER	45.00
14/05/2021	79322	TYRES & MORE DUNSBOROUGH	TYRE SALES AND SERVICE	40.00
28/05/2021	79652	TYRES & MORE DUNSBOROUGH	TYRE SALES AND SERVICE	40.00
28/05/2021	79372	URSULA FAHRER	ART SALES	9.60
14/05/2021	79342	VERAISON	LEADERSHIP COACHING	7,590.00
28/05/2021	79722	VICTORIA WINTON	BOND REFUND	200.00
28/05/2021	79709	VONNE MITCHELL	ART SALES	427.00
28/05/2021	79735	WA ADVANCED TRAINING ACADEMY	TRAINING AND ASSESSMENT	850.00
28/05/2021	79724	WA COUNCIL OF SOCIAL SERVICE	BOND REFUND	200.00
20/05/2021	79504	WA EXTERNAL SOLUTIONS	GUTTER MAINTENANCE	9,361.00
20/05/2021	79502	WALGA	WALGA TRAINING SERVICES	1,089.00
28/05/2021	79540	WALGA	WALGA TRAINING SERVICES	1,116.00
14/05/2021	79399	WANT SAFETY & INDUSTRIAL SUPPLIES	SAFETY EQUIPMENT	227.70
14/05/2021	79313	WASTECH ENGINEERING PTY LTD	WASTE COMPACTION SYSTEM	1,730.70
6/05/2021	79213	WEST OZ LINE MARKING	LINE MARKING SERVICES	7,075.75
14/05/2021	79341	WESTBROOKS	LIBRARY RESOURCES	817.67
28/05/2021	79666	WESTBROOKS	LIBRARY RESOURCES	477.19
28/05/2021	79717	WESTERN BEEF ASSOCIATION INC	BOND REFUND	500.00
28/05/2021	79695	WESTERN GROWERS FRESH	CATERING	425.00
14/05/2021	79284	WESTERN IRRIGATION PTY LTD	BORE AND IRRIGATION SERVICES	1,485.00
14/05/2021	79417	WESTERN POWER CORPORATION	ELECTRICAL SERVICES	3,300.00
28/05/2021	79754	WESTERN POWER CORPORATION	ELECTRICAL SERVICES	4,842.00
6/05/2021	79207	WESTERNEX PTY LTD	SUPPLIES FOR SES	2,780.68
14/05/2021	79435	WESTRAC EQUIPMENT P/L	MAJOR WORK ON FM0009983 P#102003 CATERPILLAR 120M MOTOR GRADER (CONST.)	69,507.61
28/05/2021	79770	WESTRAC EQUIPMENT P/L	PLANT PURCHASES / SERVICES / PARTS	541.21
28/05/2021	79589	WESTSIDE TILT TRAY SERVICE	ABANDONED CAR REMOVAL	495.00
14/05/2021	79293	WHITCOMBE DRAFTING SERVICES	CIVIL DESIGN AND DRAFTING	3,539.25
20/05/2021	79510	WHITCOMBE DRAFTING SERVICES	CIVIL DESIGN AND DRAFTING	3,217.50
28/05/2021	79665	WHO'S ON LOCATION LIMITED	ELECTRONIC VISITOR MANAGEMENT SYSTEM	70.00
14/05/2021	79420	WINC AUSTRALIA PTY LTD	STATIONERY SUPPLIER	902.77
28/05/2021	79759	WINC AUSTRALIA PTY LTD	STATIONERY SUPPLIER	503.11
28/05/2021	79667	WIZARD TRAINING SOLUTIONS	TRAINING SERVICES	4,730.00
28/05/2021	79565	WIZID PTY LTD	POOL ENTRY WRISTBANDS	175.45
28/05/2021	79798	WMA CONSULTANTS PTY LTD	CONSULTANCY SERVICES	3,351.50
14/05/2021	79441	WORK CLOBBER	PROTECTIVE CLOTHING SUPPLIER	514.00
20/05/2021	79533	WORK CLOBBER	PROTECTIVE CLOTHING SUPPLIER	477.00
28/05/2021	79775	WORK CLOBBER	PROTECTIVE CLOTHING SUPPLIER	3,201.65
14/05/2021	79269	WORK METRICS	HEALTH AND SAFETY SOFTWARE	110.00
28/05/2021	79612	YAHAVA KOFFEE WORKS WHOLESALE	CATERING	395.00
28/05/2021	79727	YALLINGUP BOARD RIDERS	SUNDY PAYMENTS	1,000.00
6/05/2021	79199	YALLINGUP BOARD RIDERS INC	BOARD RIDERS SURFING EVENTS	5,000.00
28/05/2021	79564	YALLINGUP COFFEE ROASTING COMPANY	CATERING SERVICES	90.00
14/05/2021	79353	YELVERTON LIQUID WASTE	LIQUID WASTE REMOVAL	2,714.80
28/05/2021	79680	YELVERTON LIQUID WASTE	LIQUID WASTE REMOVAL	8,173.00
14/05/2021	79448	ZURICH AUSTRALIAN INSURANCE LTD	INSURANCE SERVICES	500.00
28/05/2021	79780	ZURICH AUSTRALIAN INSURANCE LTD	INSURANCE SERVICES	1,000.00
				5,132,543.39

TRUST PAYMENTS MAY 2021				
DATE	REF #	NAME	DESCRIPTION	AMOUNT \$
13/05/2021	7559	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BUILDING SERVICES LEVY	39,425.64
13/05/2021	7560	CITY OF BUSSELTON	CTF & BSL COMMISSION PAYMENTS	719.25
13/05/2021	7561	CONSTRUCTION TRAINING FUND	BCITF LEVY	3,356.92
24/05/2021	7562	CTF & BSL LEVY REFUNDS	REFUNDS	433.28
				43,935.09

DIRECT DEBIT PAYMENTS MAY 2021				
DATE	REF #	NAME	DESCRIPTION	AMOUNT \$
3/05/2021	4494	ACCOUNT KEEPING FEE	BANK FEES	15.00
30/04/2021	4475	AMPOL AUSTRALIA PETROLEUM PTY LTD	FUEL SERVICES	64,298.60
5/05/2021	4490	ANZ TRANSACTION FEES	BANK FEES	582.36
7/05/2021	4508	ANZ VISA MAY 21	CREDIT CARD PAYMENT AS BELOW	9,387.32
	4508	BP DONGARA - INCIDENT CATERING		21.50
	4508	THE CROOKED CARROT - INCIDENT CATERING		25.00
	4508	BUNBURY FARMERS MARKET-INCIDENT CATERING		29.47
	4508	MACDONALDS GERALDTON -INCIDENT CATERING		12.75
	4508	BP WONTHELLA - INCIDENT CATERING		26.00
	4508	MACDONALDS WEBBERTON -INCIDENT CATERING		10.40
	4508	HUNGRY JACKS GERALDTON-INCIDENT CATERING		18.65
	4508	MACDONALDS WEBBERTON -INCIDENT CATERING		18.60
	4508	COLES EXPRESS - FUEL		60.18
	4508	BP- MITIGATION FUEL FOR BURNING		35.56
	4508	IBIS HOTEL PERTH -ACCOMMODATION		116.10
	4508	HOTEL IBIS - BREAKFAST		20.00
	4508	SECURE PARKING FEES		9.23
	4508	CITY OF BUNBURY PARKING		10.24
	4508	WILSON PARKING		31.39

	4508	BUSSELTON FLORIST- SYMPATHY FLOWERS		80.00
	4508	SAFETY CULTURE		1,504.80
	4508	ZEST FLOWERS - WREATH FOR ANZAC DAY		100.00
	4508	QANTAS AIRFARE - PERTH - GERALDTON		409.98
	4508	THE FLOWER PLACE- SYMPATHY FLOWERS		80.00
	4508	SHELTER BREWING BUSSELTON		58.00
	4508	KMART BUSSELTON		119.00
	4508	SPOTIFY- YOUTH EVENTS MUSIC		18.99
	4508	DOMINOS 27.03.21		102.95
	4508	DOMINOS 27.03.21		31.00
	4508	DOMINOS 12.04.21		110.90
	4508	DOMINOS 24.04.21		100.90
	4508	FACEBOOK GLC - 26.03.21		45.32
	4508	FACEBOOK 30.03.21 GLC		79.31
	4508	FACEBOOK GLC 14.04		113.30
	4508	FACEBOOK GLC 15.04.21		5.12
	4508	FACEBOOK ARTGEO 1.01.21		28.33
	4508	EVENTBRITE - SOUTH WEST ANGELS		20.00
	4508	THE SHIP INN		125.60
	4508	THE SHIP INN		302.00
	4508	MESSAGE MEDIA - GLC		85.45
	4508	MAILCHIMP - LIBRARY		79.74
	4508	HARVEY NORMAN		413.70
	4508	SENDGRID		20.27
	4508	FACEBOOK - YOUTH - 06.04.21		2.58
	4508	FACEBOOK - YOUTH - 7.04.21		2.58
	4508	FACEBOOK - YOUTH - 7.04.21		2.58
	4508	FACEBOOK - YOUTH - 7.04.11		2.58
	4508	FACEBOOK - YOUTH 8.04/21		4.12
	4508	FACEBOOK - YOUTH - 8.04.21		6.18
	4508	FACEBOOK - YOUTH - 10.04.21		9.27
	4508	AUSSIE BROADBAND		65.00
	4508	ZOOM - VIDEO CONFERENCING		475.70
	4508	APPLE I CLOUD - MONTHLY SUBSCRIPTION		4.49
	4508	AUSTRALIAN LAND & GROUNDWATER ASSOC		880.00
	4508	WESTERN POWER PERTH		497.92
	4508	KENT STREET BAKERY		40.00
	4508	WOOLWORTHS		11.00
	4508	MRWA - SPECIAL PURPOSE VEHICLE PERMITS		50.00
	4508	APPLE ICLOUD MONTHLY SUBSCRIPTION		4.49
	4508	AUSTRALIAN LAND & GROUNDWATER ASSOC		-110.00
	4508	EVENTBRITE - VOLUNTEER SOUTH WEST INC.		33.00
	4508	COLES GIFT CARD		100.00
	4508	MIND LIFE PROJECT		1,617.00
	4508	ST JOHN AMBULANCE		49.26
	4508	SAI GLOBAL		276.09
	4508	BP DUNSBOROUGH		97.02
	4508	MAGISTRATE COURT - PROCESSING FEE		24.90
	4508	MAGISTRATES COURT - TRANSCRIPT FEE		174.00
	4508	LAW SOCIETY WA - LAW MUTUAL		75.00
	4508	MONTHLY MAILCHIMP		273.68
	4508	COLES EXPRESS DUNS - FUEL		96.20
	4508	BP KALGOORLIE - FUEL		49.58
	4508	MERREDIN ROADHOUSE - FUEL		93.57
5/05/2021	4489	BPAY FILE FEE	BANK FEES	166.72
5/05/2021	4488	BPAY TRANSACTION FEE	BANK FEES	544.70
5/05/2021	4491	BPAY TRANSACTIONS FEES	BANK FEES	1,694.52
17/05/2021	4485	BPOINT TRANSACTION FEE	BANK FEES	117.01
5/05/2021	4476	BUSSELTON CHARTERS	REFUND TRANSPORT OPERATORS PERMIT ISSUED PRE-COVID	205.00
13/05/2021	4483	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
19/05/2021	4496	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
3/05/2021	4501	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
3/05/2021	4503	CBA MERCHANT FEE	BANK FEES	897.07
19/05/2021	4499	D GILBRAITH	AIRPORT PARKING CARD REFUND	20.00
14/05/2021	4498	D RUMLEY	REFUND OF ANIMAL TRAP BOND	100.00
31/05/2021	4506	H THOMPSON	REFUND OF RATE OVERPAYMENT	402.07
10/05/2021	4478	HARBECK/NORTHAM/JOYCE	REFUND OF RATE OVERPAYMENT	1,970.60
4/05/2021	4480	HORAN	REFUND OF RATE OVERPAYMENT	536.39
11/05/2021	4479	JOYCE	REFUND OF RATE OVERPAYMENT	324.53
3/05/2021	4487	LES MILLS GLC	CONTRACT FEES	408.00
3/05/2021	4486	LES MILLS NCC	CONTRACT FEES	485.74
3/05/2021	4500	MERCHANT FEES	BANK FEES	3,736.57
12/05/2021	4481	MORLEY	REFUND OF RATE OVERPAYMENT	18.00
6/05/2021	4477	NOVACARE	REFUND OF RATE OVERPAYMENT	305.31
13/05/2021	4482	PERRON DEVELOPMENTS/SHERIDAN	REFUND OF RATE OVERPAYMENT	1,715.45
19/05/2021	4495	R CARRIGG	REFUND OF ANIMAL TRAP BOND	100.00
21/05/2021	4502	R HIGGS	REFUND BA FEES	101.00
19/05/2021	4493	R SANDERS	REFUND OF RATE OVERPAYMENT	363.00
12/05/2021	4497	R SHAW	REFUND OF ANIMAL TRAP BOND	100.00
27/05/2021	4504	RYPPLE LTD/G CONWAY	REFUND OF RATE OVERPAYMENT	277.50
7/05/2021	4492	S BUTTERLY	REFUND OF BUILDING LEVIE	61.65
31/05/2021	4507	STOP CHEQUE FEE	BANK FEES	15.00
17/05/2021	4484	TORBS INLET	REFUND OF RATE OVERPAYMENT	2,198.00
26/05/2021	4505	W DODD/ S O'NEILL/BLAKE	REFUND OF ANIMAL TRAP BOND	400.00
				91,547.31
PAYROLL PAYMENTS MAY 2021				
DATE	REF #	NAME	DESCRIPTION	AMOUNT \$
4/05/2021	PAY 4.5.21	PAYROLL 6/4/21	CITY OF BUSSELTON PAYROLL 4.5.21	796,073.67
18/05/2021	PAY 18.5.21	PAYROLL 20/4/21	CITY OF BUSSELTON PAYROLL 18.5.21	788,375.75
				1,584,449.42

12.2 Finance Committee - 21/7/2021 - FINANCIAL ACTIVITY STATEMENTS - YEAR TO DATE AS AT 31 MAY 2021

STRATEGIC THEME	LEADERSHIP - A Council that connects with the community and is accountable in its decision making.
STRATEGIC PRIORITY	4.2 Deliver governance systems that facilitate open, ethical and transparent decision making.
SUBJECT INDEX	Financial Services
BUSINESS UNIT	Financial Services
REPORTING OFFICER	Manager Financial Services - Paul Sheridan
AUTHORISING OFFICER	Manager Governance and Corporate Services - Sarah Pierson
NATURE OF DECISION	Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations
VOTING REQUIREMENT	Simple Majority
ATTACHMENTS	Attachment A Financial Activity Statement - May 2021   Attachment B Investment Report - May 2021  

This item was considered by the Finance Committee at its meeting on 21/7/2021, the recommendations from which have been included in this report.

COMMITTEE RECOMMENDATION

That the Council receives the statutory financial activity statement reports for the period ending 31 May 2021, pursuant to Regulation 34(4) of the Local Government (Financial Management) Regulations.

EXECUTIVE SUMMARY

Pursuant to Section 6.4 of the *Local Government Act 1995* (the Act) and Regulation 34(4) of the *Local Government (Financial Management) Regulations 1996* (the Regulations), a local government is to prepare, on a monthly basis, a statement of financial activity that reports on the City's financial performance in relation to its adopted / amended budget.

This report has been compiled to fulfil the statutory reporting requirements of the Act and associated Regulations, whilst also providing the Council with an overview of the City's financial performance on a year to date basis, for the period ending 31 May 2021.

BACKGROUND

The Regulations detail the form and manner in which financial activity statements are to be presented to the Council on a monthly basis, and are to include the following:

- Annual budget estimates
- Budget estimates to the end of the month in which the statement relates
- Actual amounts of revenue and expenditure to the end of the month in which the statement relates
- Material variances between budget estimates and actual revenue/expenditure (including an explanation of any material variances)
- The net current assets at the end of the month to which the statement relates (including an explanation of the composition of the net current position)

Additionally, and pursuant to Regulation 34(5) of the Regulations, a local government is required to adopt a material variance reporting threshold in each financial year. At its meeting on 27 July 2020, the Council adopted (C2007/071) the following material variance reporting threshold for the 2020/21 financial year:

That pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations, the Council adopts a material variance reporting threshold with respect to financial activity statement reporting for the 2020/21 financial year as follows:

- *Variances equal to or greater than 10% of the year to date budget amount as detailed in the Income Statement by Nature and Type/Statement of Financial Activity report, however variances due to timing differences and/or seasonal adjustments are to be reported only if not to do so would present an incomplete picture of the financial performance for a particular period; and*
- *Reporting of variances only applies for amounts greater than \$25,000.*

OFFICER COMMENT

In order to fulfil statutory reporting requirements and to provide the Council with a synopsis of the City's overall financial performance on a year to date basis, the following financial reports are attached hereto:

Statement of Financial Activity

This report provides details of the City's operating revenues and expenditures on a year to date basis, by nature and type (i.e. description). The report has been further extrapolated to include details of non-cash adjustments and capital revenues and expenditures, to identify the City's net current position; which reconciles with that reflected in the associated Net Current Position report.

Net Current Position

This report provides details of the composition of the net current asset position on a full year basis, and reconciles with the net current position as per the Statement of Financial Activity.

Capital Acquisition Report

This report provides full year budget performance (by line item) in respect of the following capital expenditure activities:

- Land and Buildings
- Plant and Equipment
- Furniture and Equipment
- Infrastructure

Reserve Movements Report

This report provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a full year basis.

Additional reports and/or charts can be provided as required to further supplement the information comprised within the statutory financial reports.

Comments on Financial Activity to 31 May 2021

The Statement of Financial Activity (FAS) for the year to date (YTD) shows an overall Net Current Position of \$4.96M as opposed to the amended budget of **(\$12.1M)**. This represents a positive variance of \$17.1M YTD. This variance increased by \$3.7M from \$13.5M at the end of April.

The following table summarises the major YTD variances that appear on the face of the FAS, which, in accordance with Council's adopted material variance reporting threshold, collectively make up the above difference. Each numbered item in this lead table is explained further in the report.

Description	2020/21 Actual YTD \$	2020/21 Amended Budget YTD \$	2020/21 Amended Budget \$	2020/21 YTD Bud Variance %	2020/21 YTD Bud Variance \$	Change in Variance Current Month \$
Revenue from Ordinary Activities				3.96%	2,899,486	261,616
1. Operating Grants, Subsidies and Contributions	5,584,461	4,010,229	4,782,445	39.26%	1,574,232	142,611
2. Other Revenue	554,249	338,275	424,730	63.85%	215,974	42,175
3. Interest Earnings	839,459	994,802	1,046,684	(15.62%)	(155,343)	(43,192)
Expenses from Ordinary Activities						
4. Materials & Contracts	(12,630,973)	(16,140,363)	(18,147,582)	21.74%	3,509,390	204,534
5. Other Expenditure	(2,311,884)	(3,365,672)	(5,236,779)	31.31%	1,053,788	(239,507)
6. Non-Operating Grants, Subsidies and Contributions	5,589,060	14,220,060	34,437,199	(60.70%)	(8,631,000)	(2,019,063)
Capital Revenue & (Expenditure)				28.16%	13,824,293	5,335,883
7. Land & Buildings	(3,155,107)	(8,881,049)	(17,454,059)	64.47%	5,725,942	1,718,030
Plant & Equipment	(1,234,932)	(2,473,982)	(2,510,340)	50.08%	1,239,050	(9,570)
Infrastructure	(17,425,882)	(32,649,857)	(40,057,700)	46.63%	15,223,975	1,889,089
8. Proceeds from Sale of Assets	339,756	581,500	581,500	(41.57%)	(241,744)	0
9. Proceeds from New Loans	0	7,700,000	7,700,000	(100.00%)	(7,700,000)	0
10. Repayment of Capital Lease	(456,815)	(521,901)	(521,900)	12.47%	65,086	2,825
11. Advances to Community Groups	0	(200,000)	(200,000)	100.00%	200,000	0
12. Transfer to Restricted Assets	(5,453,037)	(50,424)	(62,750)	(10714.37%)	(5,402,613)	(156,433)
13. Transfer from Restricted Assets	2,596,074	1,556,917	2,807,074	66.74%	1,039,157	(482,408)
14. Transfer from Reserves	9,706,572	6,139,756	34,901,501	58.09%	3,566,816	2,534,180

Revenue from Ordinary Activities

In total, revenue from Ordinary Activities is \$2.9M, or 3.7%, ahead of budget YTD. The material variance items contributing to this include:

1. Operating Grants, Subsidies and Contributions

Ahead of YTD budget by \$1.6M, or 39.3%, mainly due to the items listed in the table below:

Revenue Code	Revenue Code Description	Actual YTD \$	Amended Budget YTD \$	Variance YTD \$	Variance YTD %	Change in Variance Current Month \$
Finance and Corporate Services		1,757,409	1,709,861	47,548	2.71%	662
10510	Governance Support Services – State Government Operating Grants	-	18,700	(18,700)	(100.00%)	(1,700)
Each year the City takes on a disability trainee. At the time of setting the budget, it is not known where this person may be placed, so the reimbursement from the State Government is budgeted in this area. The trainee was actually placed at the GLC, with all associated actual wage costs and reimbursements allocated to this area.						
10152	Other General Purpose Funding – Financial Assistance Grants	1,424,119	1,394,881	29,238	2.05%	7,310
Actual grants received are slightly higher than originally budgeted. The Grants Commission always advises the exact amounts to be received well after budget adoption.						
10151	Rates Administration – Reimbursements – Legal Fees	41,855	28,996	12,859	30.72%	6,086
There has been a much higher than expected requirement for debt recovery services in relation to overdue rates. Legal costs for this process are reimbursed by the ratepayers involved.						
10200	Financial Services – Reimbursements – Insurance	126,578	104,735	21,843	17.26%	(6,654)
The second instalment of the LGIS Contributions Assistance Package was due to be received in November, but instead a credit note received from LGIS was offset against scheme policies that were due for payment in early December, at their instruction.						
10522	Occupational Health & Safety – Reimbursement – Wellness Program	7,160	22,913	(15,753)	(220.01%)	(203)
Due to COVID restrictions in the first half of the financial year a number of programs were either not able to proceed or were undersubscribed. With the relaxing of restrictions and returning confidence, staff participation in the various Wellness activities has increased, however it is unlikely that the full budget will be achieved by year end.						
Community and Commercial Services		346,588	242,319	104,269	30.08%	24,031
10540	Recreation Administration – State Government Operating Grants	31,736	18,337	13,399	42.22%	(1,667)
The grant applications that have been approved by the State Government have derived approximately \$30K in excess of the total amount budgeted for the year of \$20K.						
10541	Recreation Planning – State Government Operating Grants	14,348	-	14,348	100.00%	14,348
The Department of Local Government, Sport & Cultural Industries awarded \$14K to the City from the						

Community and Commercial Services		48,813	5,885	42,928	729.44%	8,135
10591	Geographe Leisure Centre – LSL Contributions from other LG's	18,132	-	18,132	100.00%	-
Long Service Leave entitlements accrued can be transferred between local governments. This receipt was budgeted for in June, however it was received earlier than expected.						
10625	Art Geo Administration – Sale of Artworks	6,588	-	6,588	100.00%	(740)
The distribution of the proceeds of artwork sales on behalf of the artists is done in the month following the sales after the monthly reconciliation process.						
10630	Economic and Business Development Administration – LSL Contributions from other LG's	9,738	-	9,738	100.00%	-
Long Service Leave entitlements accrued can be transferred between local governments. At the time of budgeting, it was not known that the City would be employing a person for whom a LSL entitlement would be transferred.						
Planning and Development Services		201,101	129,019	72,082	55.87%	4,614
10925	Preventative Services – CLAG – Sundry Income	83,195	3,740	79,455	2124.45%	5,519
Due to the much earlier and more significant onset of the Ross River Virus threat, extra chemical applications were required. Permission was received from the Department of Health to draw extra trust funds for these purposes.						
10970	Parking Control – Parking Fines & Costs	31,535	55,000	(23,465)	(42.66%)	(3,492)
Budgeting for this is always done on a simple historical trend basis, and is never a targeted revenue source. It is down on budget due to the enforcement team being temporarily understaffed.						
Engineering and Works Services		246,912	172,034	74,878	43.53%	16,938
11107	Engineering Services Design – LSL Contributions from other LG's	14,475	-	14,475	100.00%	-
Long Service Leave entitlements accrued can be transferred between local governments. At the time of budgeting, it was not known that the City would be employing a person for whom a LSL entitlement would be transferred.						
G0030	Busselton Transfer Station – Sale of Scrap Materials	143,138	88,099	55,039	62.47%	18,745
The pricing received for scrap metal has been significantly higher than originally forecast. As such, higher than predicted volumes have also been delivered to the recyclers to take advantage of this pricing.						

3. Interest Earnings

Interest earnings is \$155K, or 15.6%, behind budget YTD May due to the significantly lower than forecast interest rates, as a result of the COVID pandemic induced economic downturn. The current low interest rate environment will reduce the City's income in both the current budget period and future years.

G0042	BTS External Restoration Works	237,879	45,837	(192,042)	(419.0%)	(180,960)
<p>There was an unforeseen cost increase in groundwater monitoring due to a laboratory error by our third party contractor.</p> <p>The round of testing conducted in November included the sampling of over 50 groundwater bores, many of which reported “anomalous results”. The contractor concluded that the lab had made errors in mis-labelling samples, which required re-sampling.</p> <p>Although the lab did not charge us for additional testing due to their error, the City incurred extra costs when it had to re-engage the contractor to re-test several dozen bores in January.</p> <p>The City’s Legal department is investigating whether compensation from the contractor can be pursued. In May, a legal settlement payout that was made in November 2020 was re-allocated from capital per advice from the Office of Auditor General, as these costs are not capital in nature.</p>						

6. Non-Operating Grants, Subsidies & Contributions

The negative variance of \$8.6M is mainly due to the items in the table below. It should be noted that apart from the first two items in the table (the Locke Estate Contributions variance is due to COVID hardship deferral relief), any negative variance in this area will approximately correlate to an offsetting variance in a capital project tied to these funding sources. This can be seen in the section below that outlines the capital expenditure variances. The positive variances generally relate to budget timing, i.e. the funds are usually brought to account during the end of financial year reconciliation process, so hence are budgeted in June.

Revenue Code	Revenue Code Description	Actual YTD \$	Amended Budget YTD \$	Variance YTD \$	Variance YTD %	Change in Variance Current Month \$
<u>Finance and Corporate Services</u>		46,678	60,000	(13,322)	(22.2%)	(4,000)
R0288	Locke Estate – Leaseholder Contributions	46,678	60,000	(13,322)	(22.2%)	(4,000)
<u>Community and Commercial Services</u>		156,039	38,851	117,188	301.6%	133,039
10590	Naturaliste Community Centre – Developer Contributions Utilised	23,000	-	23,000	100.0%	-
10900	Cultural Planning – Donated Assets	51,000	-	51,000	100.0%	51,000
C6025	Installation of Bird Netting – State Capital Grant	82,039	38,851	43,188	111.2%	82,039
<u>Planning and Development Services</u>		502,478	-	502,478	100.0%	-
10980	Other Law, Order & Public Safety – Donated Assets	8,231	-	8,231	100.0%	-
B1025	Yallingup Coastal Bushfire Brigade – Donated Assets	10,592	-	10,592	100.0%	-
C3223	Dunsborough Non-Potable Water Network – Federal Capital Grant	483,655	-	483,655	100.0%	-
<u>Engineering and Works Services</u>		4,883,864	14,121,209	(9,237,345)	(65.4%)	(2,148,102)
A0023	Kaloorup Road Bridge – 3381 – Donated Asset	-	936,000	(936,000)	(100.0%)	(936,000)
A0024	Boallia Road Bridge – 4854 – Donated Asset	-	1,009,000	(1,009,000)	(100.0%)	(1,009,000)

A0025	Tuart Drive Bridge 0238 – Federal Capital Grant	-	170,330	(170,330)	(100.0%)	-
B9407	Busselton Senior Citizens – Developer Cont. Utilised	595,306	162,479	432,827	266.4%	-
B9591	Performing Arts Convention Centre – Federal Capital Grant	-	5,175,000	(5,175,000)	(100.0%)	-
B9999	Donated Buildings (Micro-Brewery Public Toilets)	110,000	-	110,000	100.0%	-
C0059	Dunsborough Yacht Club Carpark – Developer Cont.	60,000	-	60,000	100.0%	-
C1026	Townscape Works Dunsborough – State Capital Grant	10,000	-	10,000	100.0%	-
C3116	Dawson Park (McIntyre St POS) – Developer Cont.	-	77,467	(77,467)	(100.0%)	-
F1022	Buayanyup Drain Shared Path – State Capital Grant	-	293,337	(293,337)	(100.0%)	(26,667)
S0005	Ludlow Hithergreen Road - Second Coat Seal – Main Roads Capital Grant	360,000	412,500	(52,500)	(12.7%)	(37,500)
S0048	Bussell Highway – Developer Cont. Utilised	200,000	458,337	(258,337)	(56.4%)	(41,667)
S0070	Peel & Queen Street Roundabout Service Relocation – Developer Cont. Utilised	320,000	800,000	(480,000)	(60.0%)	200,000
S0072	Kaloorup Road - Reconstruct and Seal Shoulders – Developer Cont. Utilised	100,000	-	100,000	100.0%	-
S0073	Gale Road Rural Reconstruction – Federal Capital Grant	515,811	1,258,114	(742,303)	(59.0%)	(114,374)
S0074	Causeway Road Duplication – Developer Cont. Utilised	800,000	300,000	500,000	166.7%	-
S0075	Local Road and Community Infrastructure Program – Federal Capital Grant	688,143	765,951	(77,808)	(10.2%)	-
S0076	Kaloorup Road (Stage 1) – Main Roads Direct Grant	106,800	-	106,800	100.0%	-
T0020	Capel Tutunup Road – RTR Capital Grant	-	1,307,834	(1,307,834)	(100.0%)	(118,894)
W0067	Ford Road Reconstruct and Asphalt Overlay – Main Roads Direct Grant	10,875	-	10,875	100.0%	-
W0121	Geographe Bay Road Quindalup – Developer Cont. Utilised	12,000	-	12,000	100.0%	-

Various	Parks, Gardens & Reserves	4,688,523	10,195,699	5,507,176	54.0%	81,733
79% representing \$4.373M of the YTD variance in this category is attributable to only the four projects listed below:						
<ol style="list-style-type: none"> 1. Dunsborough Lakes Sporting Precinct (Stage 1); Civil works to begin soon but the majority of the budget to be carried over and added to Stage 2. 2. Craig Street Groyne and Sea Wall; works progressing with progress claims anticipated in both May and June. 3. Site Rehabilitation – Busselton; works postponed in lieu of site settling, survey and levelling. 4. Mitchell Park Upgrade; works commenced but the contractor went into Administration with the majority of this Budget to be carried over into the 2022 Financial year. 						
Further to the above, in excess of \$1M of the YTD variance is attributable to the numerous Public Open Space upgrade projects using Cash in Lieu of Public Open Space contributions; these works will commence in the 2022 Financial Year.						
Various	Drainage	33,552	89,019	55,467	62.3%	3,396
There are only three small drainage related projects on budget this financial year. Both the Glenmeer Ramble and Chugg Road Drainage Upgrade projects are scheduled to commence in the last quarter of the financial year.						
Various	Regional Airport & Industrial Park Infrastructure	269,234	790,895	521,661	66.0%	(15,115)
The car park works have been completed but not paid at the time of this report. The most significant part of the underspend relates to noise amelioration works which is funded from grant funds held in reserve. This will be partially invoiced by the end of the financial year, but depending on construction timelines, the rest will remain on the Airport development budget for future noise amelioration. Unspent funds will therefore remain in the reserve.						

8. Proceeds From Sale of Assets

YTD proceeds from sale of assets is \$242K behind budget due to delays in delivery of acquisitions, and the associated transfer to auction of the vehicles being replaced.

Also, aside from a significantly reduced capital replacement program in both light vehicles and heavy plant items, many existing items of plant that were due to be replaced have been retained in service to maintain operational requirements.

9. Proceeds From New Loans

\$7.5M of the budgeted proceeds of \$7.7M are related to the planned drawdown on the construction loan for the BPACC. This project has been deferred in consultation with the Federal Government. The tender process has been completed and Council is now reviewing its options regarding this project. No drawdown is expected this financial year.

The remaining \$200K of the variance is offset by advances to community groups which have not occurred at this point in time.

10. Repayment of Capital Lease

The budget was being finalised during the first COVID lockdown. As such, the timing was not set as accurately as it could have. The timing difference YTD will rectify by the end of June.

11. Advances to Community Groups

No applications have been approved to date. The \$200K positive variance is offset by the non-receipt of the associated loans funds that the City would receive for these on-lending purposes.

12. Transfer to Restricted Assets

There is a YTD variance in transfers to restricted assets of \$5.4M more than amended budget.

At the time of budgeting it is not possible to predict what grants will be received in what timeframe, nor when they will be spent and hence potentially transferred to restricted assets beforehand. The following grants, totaling \$2.5M, have been received and transferred to restricted assets for which there is no budgeted transfer and full acquittal completed:

- Grant funding received from Federal Government for “Drought Communities Program” of \$500K (attributable to CC C3223 Dunsborough Non-Potable Water Network) was received in September and another \$200K received in March. Budget projected allocation was in June as was the anticipated expenditure, hence no necessity to budget for a transfer to restricted assets;
- \$841K of the \$1.6M grant for the Dunsborough Lakes Sporting Fields Development was received in March;
- \$855K 3rd instalment of the annual Roads to Recovery Grant allocation that has not been fully acquitted by YTD March;
- \$128K from the Department of Transport for the Buayanyup Drain Shared Path project.

Developer contributions, deposits and bonds are inherently hard to predict and budget for. An annual amount of \$63K spread evenly over 12 months was budgeted, however over \$2.9M has been received YTD, the bulk of which are for road works bonds (\$2.4M).

13. Transfer from Restricted Assets

YTD there has been \$2.6M transferred from restricted assets into the Municipal Account. This was mainly attributable to refunds of road work bonds of \$1.5M, refund of hall deposits of \$28K, Busselton Jetty Tourist Park deposit refunds of \$394K, \$507K spent from the Dunsborough Non-Potable Water Network grant, \$130K of town planning bonds, and other sundry refunds of \$53K.

The variance to YTD budget for these items is due to majority of the transfers being forecast to occur in June.

14. Transfer from Reserves

YTD there has been \$9.7M transferred from reserves into the Municipal Account, compared to a budget of \$6.1M. The discrepancy is caused by the earlier than expected completion of many reserve funded capital projects, most notably \$2.8M of road works, with the transfers budgeted to occur in June.

Investment Report

As at 31 May 2021 the value of the City’s invested funds totalled \$80.3M, no change from \$82.2M as at 30 April 2021.

The balance of the 11am account (an intermediary account which offers immediate access to the funds compared to the term deposits and a higher rate of return compared to the cheque account) remained constant at \$7.0M.

During the month of May five term deposits totalling the amount of \$10.5M matured. One deposit was closed totalling \$2.0M to provide funds for standard operations. Remaining deposits were renewed for a further 153 days at 0.32% on average.

The official cash rate remains steady for the month of May at 0.10%. This will have a strong impact on the City’s interest earnings for the foreseeable future.

Chief Executive Officer – Corporate Credit Card

Details of transactions made on the Chief Executive Officer's corporate credit card during May 2021 are provided below to ensure there is appropriate oversight and awareness.

Date	Payee	Description	\$ Amount
5/05/21	OCEAN CENTRE HOTEL GERALDTON	ACCOMMODATION - TOURISM COUNCIL WA REGIONAL CONFERENCE - MAYOR G. HENLEY	\$340.00
5/05/21	OCEAN CENTRE HOTEL GERALDTON	ACCOMMODATION - TOURISM COUNCIL WA REGIONAL CONFERENCE- CR K. COX	\$376.50
6/05/21	THAI LEMONGRASS	COUNCILLOR DINNER 5.05.2021	\$400.00
14/05/21	ZONTA CLUB DUNSBOROUGH	PEARL ANNIVERSARY LUNCH 12.06.21	\$70.00
18/05/21	LG PROFESSIONALS WA	NETWORK FORUM 2021 REGISTRATION - STAFF	\$400.00
		TOTAL	\$1,586.50

Statutory Environment

Section 6.4 of the Act and Regulation 34 of the Regulations detail the form and manner in which a local government is to prepare financial activity statements.

Relevant Plans and Policies

There are no relevant plans or policies to consider in relation to this matter.

Financial Implications

Any financial implications are detailed within the context of this report.

Stakeholder Consultation

No external stakeholder consultation was required or undertaken in relation to this matter.

Risk Assessment

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. No risks of a medium or greater level have been identified.

Options

The Statements of Financial Activity are presented in accordance with Section 6.4 of the Act and Regulation 34 of the Regulations and are to be received by Council. Council may wish to make additional resolutions as a result of having received these reports.

CONCLUSION

As at 31 May 2021, the City's net current position stands at \$4.96M. The City's financial performance is considered satisfactory, and cash reserves remain strong.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

Not applicable.

City of Busselton

Statement of Financial Activity

Year to Date As At 31 May 2021

	2020/2021 Actual YTD	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2020/21 YTD Bud (A) Variance %
	\$	\$	\$	\$	\$	%
Revenue from Ordinary Activities						
Rates	52,616,494	52,701,872	52,701,872	52,759,360	52,759,360	-0.16%
Operating Grants, Subsidies and Contributions	5,584,461	4,010,229	3,659,496	4,782,445	4,454,801	39.26%
Fees & Charges	16,599,312	15,249,311	15,641,041	16,398,638	16,398,638	8.85%
Other Revenue	554,249	338,275	338,275	424,730	424,730	63.85%
Interest Earnings	839,459	994,802	994,802	1,046,684	1,046,684	-15.62%
	76,193,975	73,294,489	73,335,486	75,411,857	75,084,213	3.96%
Expenses from Ordinary Activities						
Employee Costs	(28,381,105)	(29,853,162)	(29,853,162)	(33,604,206)	(33,604,206)	4.93%
Materials & Contracts	(12,630,973)	(16,140,363)	(16,799,853)	(18,147,582)	(18,710,746)	21.74%
Utilities (Gas, Electricity, Water etc)	(2,339,531)	(2,540,741)	(2,540,741)	(2,770,956)	(2,770,956)	7.92%
Depreciation on non current assets	(22,690,525)	(21,598,309)	(21,598,309)	(24,050,074)	(24,050,074)	-5.06%
Insurance Expenses	(748,617)	(767,289)	(767,289)	(770,664)	(770,664)	2.43%
Other Expenditure	(2,311,884)	(3,365,672)	(4,268,749)	(5,236,779)	(5,236,779)	31.31%
Allocations	1,609,988	2,238,435	2,238,435	2,425,700	2,425,700	-28.08%
	(67,492,646)	(72,027,101)	(73,589,668)	(82,154,561)	(82,717,725)	6.30%
Borrowings Cost Expense						
Interest Expenses	(967,484)	(1,033,088)	(1,033,088)	(1,301,926)	(1,301,926)	6.35%
	(967,484)	(1,033,088)	(1,033,088)	(1,301,926)	(1,301,926)	6.35%
Non-Operating Grants, Subsidies and Contributions	5,589,060	14,220,060	10,996,854	34,437,199	29,090,854	-60.70%
Profit on Asset Disposals	52,364	19,193	19,193	19,193	19,193	172.83%
Loss on Asset Disposals	(69,346)	(90,673)	(90,673)	(90,673)	(90,673)	23.52%
	5,572,078	14,148,580	10,925,374	34,365,719	29,019,374	-60.62%
Net Result	13,305,923	14,382,880	9,638,104	26,321,089	20,083,936	-7.49%
Adjustments for Non-cash Revenue & Expenditure						
Depreciation	22,690,525	21,598,309	21,598,309	24,050,074	24,050,074	
Donated Assets	(128,823)	0	0	(6,873,200)	(6,597,200)	
(Profit)/Loss on Sale of Assets	16,982	71,480	71,480	71,480	71,480	
Allocations & Other Adjustments	127,266	0	0	0	0	
Deferred Pensioner Movements (Non-current)	45,984	0	0	0	0	
Recording of Employee Benefit Provisions (NC)	0	0	0	0	0	
Deposit & Bonds Movements (cash backed NC)	807,804	0	0	0	0	
Future Obligations Net Movements (NC)	2,884,065	409,785	609,785	(4,969,897)	(4,909,897)	
Capital Revenue & (Expenditure)						
Land & Buildings	(3,155,107)	(8,881,049)	(15,526,811)	(17,454,059)	(17,454,059)	64.47%
Plant & Equipment	(1,234,932)	(2,473,982)	(2,473,982)	(2,510,340)	(2,510,340)	50.08%
Furniture & Equipment	(449,887)	(458,088)	(425,425)	(461,088)	(461,088)	1.79%
Infrastructure	(17,425,882)	(32,649,857)	(28,405,868)	(40,057,700)	(33,943,507)	46.63%
Right of Use Assets						
Proceeds from Sale of Assets	339,756	581,500	581,500	581,500	581,500	-41.57%
Proceeds from New Loans	0	7,700,000	7,700,000	7,700,000	7,700,000	-100.00%
Self Supporting Loans - Repayment of Principal	60,250	62,983	62,983	76,082	76,082	-4.34%
Total Loan Repayments - Principal	(2,536,318)	(2,615,803)	(2,615,803)	(3,202,662)	(3,202,662)	3.04%
Repayment Capital Lease	(456,815)	(521,901)	(521,901)	(521,900)	(521,900)	12.47%
Advances to Community Groups	0	(200,000)	(200,000)	(200,000)	(200,000)	100.00%
Transfer to Restricted Assets	(5,453,037)	(50,424)	(50,424)	(62,750)	(62,750)	-10714.37%
Transfer from Restricted Assets	2,596,074	1,556,917	1,356,917	2,807,074	2,747,074	66.74%
Transfer to Reserves	(17,251,083)	(17,274,753)	(17,274,753)	(20,025,834)	(20,025,834)	0.14%
Transfer from Reserves	9,706,572	6,139,756	5,423,256	34,901,501	34,105,297	58.09%
Opening Funds Surplus/ (Deficit)	473,794	473,793	473,793	473,794	473,794	
Net Current Position - Surplus / (Deficit)	4,963,110	(12,148,454)	(19,978,840)	643,164	0	

City of Busselton

Net Current Position

Year to Date As At 31 May 2021

	2020/21 Actual	2020/21 Amended Budget	2020/21 Original Budget	2019/20 Actual
	\$	\$	\$	\$
<u>NET CURRENT ASSETS</u>				
<u>CURRENT ASSETS</u>				
Cash - Unrestricted	2,630,700	1,121,325	1,121,325	1,595,119
Cash - Restricted	79,307,659	51,418,897	52,142,397	68,906,185
Sundry Debtors	1,834,285	2,000,001	2,000,000	2,122,414
Rates Outstanding - General	1,164,018	1,499,999	1,500,000	1,506,931
Stock on Hand	659,707	668,966	25,802	25,802
	<u>85,596,368</u>	<u>56,709,188</u>	<u>56,789,524</u>	<u>74,156,451</u>
<u>LESS: CURRENT LIABILITIES</u>				
Bank Overdraft	0	0	0	0
Sundry Creditors	1,325,599	4,647,128	4,647,127	4,776,472
Performance Bonds	3,273,280	2,465,477	2,465,476	2,465,476
	<u>4,598,879</u>	<u>7,112,605</u>	<u>7,112,603</u>	<u>7,241,948</u>
Current Position (inclusive of Restricted Funds)	80,997,489	49,596,584	49,676,921	66,914,504
Add: Cash Backed Liabilities (Deposits & Bonds)	3,273,280	2,465,477	2,465,476	2,465,476
Less: Cash - Restricted Funds	(79,307,659)	(51,418,897)	(52,142,397)	(68,906,185)
NET CURRENT ASSET POSITION	<u><u>4,963,110</u></u>	<u><u>643,163</u></u>	<u><u>0</u></u>	<u><u>473,794</u></u>

City of Busseton
Capital Acquisition Report
Property, Plant & Equipment, Infrastructure
Year to Date As At 31 May 2021

Description	2020/21 Actual YTD	2020/21 Amended Budget YTD	2020/21 Original Budget YTD	2020/21 Amended Budget	2020/21 Original Budget	2020/21 Budget YTD Variance
	\$	\$	\$	\$	\$	%
>> Property, Plant & Equipment						
Land						
10610 Property Services Administration	950	75,000	75,000	150,000	150,000	-98.73%
	950	75,000	75,000	150,000	150,000	-98.73%
Buildings						
Major Projects						
Major Project - Library Expansion						
B9516 Busseton Library Upgrade	555,092	603,000	603,000	608,000	608,000	-7.94%
	555,092	603,000	603,000	608,000	608,000	-7.94%
Major Project - Administration Building						
B9010 Civic and Administration Centre Minor Upgrades	4,650	6,644	6,644	7,248	7,248	-30.01%
	4,650	6,644	6,644	7,248	7,248	-30.01%
Buildings (Other)						
B9300 Aged Housing Capital Improvements - Winderup	12,639	72,600	72,600	80,000	80,000	-82.59%
B9301 Aged Housing Capital Improvements - Harris Road	51,489	55,000	55,000	60,000	60,000	-6.38%
B9302 Aged Housing Capital Improvements - Winderup Court (City)	0	52,000	52,000	52,000	52,000	-100.00%
B9402 Busseton Waste Transfer Station - Buildings	18,206	0	0	0	0	0.00%
B9407 Busseton Senior Citizens	626,400	738,128	690,160	738,128	738,128	-15.14%
B9534 Community Resource Centre	5,750	0	0	50,000	50,000	0.00%
B9556 NCC Upgrade	1,312	0	0	130,000	130,000	0.00%
B9558 Churchill Park - Change Room Refurbishment	0	21,000	21,000	21,000	21,000	-100.00%
B9591 Performing Arts Convention Centre	1,344,449	6,362,563	13,056,293	14,246,200	14,246,200	-78.87%
B9596 GLC Building Improvements	62,543	450,681	450,681	491,657	491,657	-86.12%
B9605 Energy Efficiency Initiatives (Various Buildings)	6,943	0	0	103,000	103,000	0.00%
B9606 King Street Toilets	47,781	42,196	42,196	46,026	46,026	13.24%
B9607 General Buildings Asset Renewal Allocation (Various Building)	112,921	137,500	137,500	150,000	150,000	-17.88%
B9608 Demolition Allocation (Various Buildings)	0	12,500	12,500	25,000	25,000	-100.00%
B9610 Old Butter Factory	277,434	0	0	0	0	0.00%
B9611 Smiths Beach New Public Toilet	2,456	0	0	200,000	200,000	0.00%
B9612 Churchill Park Renew Sports Lights	181	140,000	140,000	140,000	140,000	-99.87%
B9613 GLC CCTV Installation	16,895	18,000	18,000	18,000	18,000	-6.14%
B9711 Busseton Airport - Building	0	15,000	15,000	15,000	15,000	-100.00%
B9717 Airport Construction, Existing Terminal Upgrade	3,416	39,237	39,237	42,800	42,800	-91.29%
B9809 Busseton Jetty Tourist Park Compliance Works	3,600	40,000	40,000	80,000	80,000	-91.00%
	2,594,415	8,196,405	14,842,167	16,688,811	16,688,811	-68.35%
Total Buildings	3,154,157	8,806,049	15,451,811	17,304,059	17,304,059	-64.18%
Plant & Equipment						
10100 Finance & Corporate Services Support	50,965	50,000	50,000	50,000	50,000	1.93%
10372 Dunsborough Cemetery	0	20,000	20,000	20,000	20,000	-100.00%
10810 Statutory Planning	33,390	35,000	35,000	35,000	35,000	-4.60%
10920 Environmental Health Services Administration	33,820	35,000	35,000	35,000	35,000	-3.37%
10950 Animal Control	52,228	50,000	50,000	50,000	50,000	4.46%
10980 Other Law, Order & Public Safety	52,228	50,000	50,000	50,000	50,000	4.46%
11106 Street Lighting Installations	17,300	0	0	0	0	0.00%
11151 Airport Operations	38,845	40,000	40,000	40,000	40,000	-2.89%
11156 Airport Development Operations	199,403	259,512	259,512	283,100	283,100	-23.16%
11160 Busseton Jetty	12,455	15,000	15,000	15,000	15,000	-16.97%
11162 Busseton Jetty - Underwater Observatory	17,523	0	0	0	0	0.00%
11401 Transport - Workshop	19,227	30,000	30,000	30,000	30,000	-35.91%

City of Bussetton
Capital Acquisition Report
Property, Plant & Equipment, Infrastructure
Year to Date As At 31 May 2021

Description	2020/21 Actual YTD	2020/21 Amended Budget YTD	2020/21 Original Budget YTD	2020/21 Amended Budget	2020/21 Original Budget	2020/21 Budget YTD Variance
	\$	\$	\$	\$	\$	%
11402 Plant Purchases (P10)	596,461	1,420,000	1,420,000	1,420,000	1,420,000	-58.00%
11403 Plant Purchases (P11)	46,995	202,500	202,500	205,000	205,000	-76.79%
11404 Plant Purchases (P12)	8,923	114,000	114,000	114,000	114,000	-92.17%
11406 Plant Purchases (P14)	18,160	21,307	21,307	23,240	23,240	-14.77%
11407 P&E - P&G Smart Technologies	0	91,663	91,663	100,000	100,000	-100.00%
11500 Operations Services Administration	37,009	40,000	40,000	40,000	40,000	-7.48%
B1025 Yallingup Coastal Bushfire Brigade	0	0	0	0	0	0.00%
	1,234,932	2,473,982	2,473,982	2,510,340	2,510,340	-50.08%
Furniture & Office Equipment						
10250 Information & Communication Technology Services	262,104	407,088	374,425	407,088	407,088	-35.61%
10380 Bussetton Library	39,329	0	0	0	0	0.00%
10590 Naturaliste Community Centre	11,075	9,000	9,000	12,000	12,000	23.05%
10591 Geographe Leisure Centre	71,380	20,000	20,000	20,000	20,000	256.90%
10625 Art Geo Administration	10,000	10,000	10,000	10,000	10,000	0.00%
10900 Cultural Planning	56,000	12,000	12,000	12,000	12,000	366.67%
10980 Other Law, Order & Public Safety	0	0	0	0	0	0.00%
	449,887	458,088	425,425	461,088	461,088	-1.79%
Sub-Total Property, Plant & Equipment	4,839,926	11,813,119	18,426,218	20,425,487	20,425,487	-59.03%
>> Infrastructure						
Roads						
S0005 Ludlow Hithergreen Road - Stage 1 Recon & Widen	620,314	618,761	618,761	675,000	675,000	0.25%
S0039 Chapman Hill Road	335	0	0	0	0	0.00%
S0048 Bussell Highway	133,131	687,478	687,478	750,000	750,000	-80.63%
S0070 Peel & Queen Street Roundabout Service Relocation	391,401	1,162,500	412,500	1,200,000	450,000	-66.33%
S0072 Kaloourup Road - Reconstruct and Seal Shoulders	279,369	375,837	375,837	410,000	410,000	-25.67%
S0073 Gale Road Rural Reconstruction	831,390	1,317,250	1,317,250	1,437,000	1,437,000	-36.88%
S0074 Causeway Road Duplication	2,499,539	2,244,337	2,244,337	2,286,000	2,286,000	11.37%
S0075 Local Road and Community Infrastructure Program	1,018,008	926,263	881,716	1,006,417	961,870	9.90%
S0076 Kaloourup Road (Stage 1)	33,513	400,500	0	400,500	0	-91.63%
S0321 Yoongarillup Road - Second Coat Seal	126,950	127,424	127,424	139,000	139,000	-0.37%
S0323 Piggot Road - Second Coat Seal	9,894	11,913	11,913	13,000	13,000	-16.95%
S0328 Wonnerup South Road Second Coat Seal	90,138	66,000	66,000	72,000	72,000	36.57%
S0329 Georgette Street Reconstruction	13,939	128,359	128,359	140,000	140,000	-89.14%
S0330 Hakea Way Asphalt Overlay	30,616	77,825	77,825	85,000	85,000	-60.66%
T0019 Wonnerup South Road - Reconstruct and Widening (narrow seal)	413,270	448,000	0	448,000	0	-7.75%
T0020 Capel Tutunup Road	766,165	1,388,761	1,388,761	1,515,000	1,515,000	-44.83%
T0086 Yoongarillup Road - Reconstruct & Widen (Western Section)	386,211	390,412	390,412	425,917	425,917	-1.08%
V0002 Eastern Link - Bussetton Traffic Study	412,622	541,750	541,750	541,750	541,750	-23.84%
V0006 Eastern Link - Causeway Road Service Relocations	496,708	200,000	200,000	200,000	200,000	148.35%
W0015 Gale Road - Reconstruction (50% Council)	35,995	27,500	27,500	30,000	30,000	30.89%
W0032 Chamber Road	23,411	22,044	22,044	24,000	24,000	6.20%
W0044 Brash Road Yallingup	54,772	50,424	50,424	55,000	55,000	8.62%
W0067 Ford Road Reconstruct and Asphalt Overlay	28,834	75,600	75,600	75,600	75,600	-61.86%
W0108 Yelverton Road	92,394	106,381	106,381	116,000	116,000	-13.15%
W0121 Geographe Bay Road Quindalup	1,019,553	864,185	669,185	990,000	730,000	17.98%
W0176 Signage (Alternate CBD Entry)	18,883	16,000	16,000	16,000	16,000	18.02%
W0201 McDonald Rd Gravel Resheet Sil 1.40 - 2.49	55,350	53,174	53,174	58,000	58,000	4.09%
W0231 Carey Street - Asphalt Overlay & Kerb	187,164	173,415	173,415	189,179	189,179	7.93%
W0232 Stanley Street - Asphalt Overlay, Kerbing & Parking	8,039	134,805	134,805	147,000	147,000	-94.04%
W0240 Metricup Yelverton Road - Gravel Resheet	58,908	45,793	45,793	50,000	50,000	28.64%
W0243 Alfred Road - Gravel Resheet	49,617	45,793	45,793	50,000	50,000	8.35%
W0244 Koorabin Drive - Reconstruction & Intersection	2,660	132,000	132,000	144,000	144,000	-97.98%
W0246 Barnard Park East Foreshore Stage 2 Capital Works	0	203,000	203,000	203,000	203,000	-100.00%
W0247 Harvest Road Asphalt Overlay Kerb & Footpath	260,433	293,337	293,337	320,000	320,000	-11.22%
W0248 Boyle Street Asphalt Overlay	102,652	110,000	110,000	120,000	120,000	-6.68%
W0249 Chloe Court Asphalt Overlay	100,700	110,000	110,000	120,000	120,000	-8.45%
W0253 Egret Close Asphalt Overlay	47,093	59,587	59,587	65,000	65,000	-20.97%
W0254 Bird Crescent Asphalt Overlay	276	12,826	12,826	14,000	14,000	-97.85%
W0255 Donnelly Court Reseal	22,853	27,467	27,467	30,000	30,000	-16.80%

City of Busselton
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Description	2020/21 Actual YTD	2020/21 Amended Budget YTD	2020/21 Original Budget YTD	2020/21 Amended Budget	2020/21 Original Budget	2020/21 Budget YTD Variance
	\$	\$	\$	\$	\$	%
W0258 Jimgarie Place Reconstruction	5,124	64,163	64,163	70,000	70,000	-92.01%
W0259 Clinker Drive Roundabout Reconstruction	3,932	13,805	13,805	15,000	15,000	-71.52%
W0260 Sanson Road Resheet	10,736	11,044	11,044	12,000	12,000	-2.79%
W0261 Treemartin Road Resheet	30,982	25,674	25,674	28,000	28,000	20.67%
W0262 Yallingup Siding Road Resheet	51,721	48,576	48,576	53,000	53,000	6.47%
W0263 Marybrook Road Resheet	17,798	22,044	22,044	24,000	24,000	-19.26%
W0264 Caves Road - Median Crossing	780	22,462	22,462	24,500	24,500	-96.53%
W0265 Seascope Rise - Road Safety Upgrade	7,163	215,413	215,413	235,000	235,000	-96.67%
W0266 Layman Road Pull Over Bay	527	27,500	27,500	30,000	30,000	-98.08%
W0267 Road Safety Signage Infrastructure	24,716	117,985	0	117,985	0	-79.05%
	10,876,579	14,245,367	12,289,335	15,170,848	13,149,816	-23.65%
Bridges						
A0014 Bussell Highway - 0241	0	682,000	682,000	744,000	744,000	-100.00%
A0022 Yallingup Beach Road Bridge - 3347	0	641,663	641,663	700,000	700,000	-100.00%
A0023 Kaloorup Road Bridge - 3381	0	468,000	126,500	936,000	138,000	-100.00%
A0024 Boallia Road Bridge - 4854	0	504,500	126,500	1,009,000	138,000	-100.00%
A0025 Tuart Drive Bridge 0238	4,872	2,007,326	378,000	3,010,989	567,000	-99.76%
	4,872	4,303,489	1,954,663	6,399,989	2,287,000	-99.89%
Car Parks						
C0043 Administration Building Carpark	0	75,000	75,000	100,000	100,000	-100.00%
C0044 Meelup Coastal Nodes - Carpark upgrade	21,648	18,876	18,876	20,595	20,595	14.68%
C0050 Forth Street Groyne Carpark - Formalise and Seal	4,348	50,050	50,050	54,600	54,600	-91.31%
C0051 Vasse Oval Gravel Car Parking - Dawson (Eastern Side)	218,876	183,337	183,337	200,000	200,000	19.38%
C0052 Vasse Kaloorup Oval Carpark Development	51,625	49,753	49,753	54,270	54,270	3.76%
C0053 Car Parking - Rear of Hotel Site 1	482,960	478,940	478,940	522,480	522,480	0.84%
C0054 Barnard East Car Parking	0	72,171	72,171	78,730	78,730	-100.00%
C0055 Barnard Park East Foreshore Car Parking	15,294	280,000	280,000	310,000	310,000	-94.54%
C0057 Baudin Memorial Carpark	45	77,033	77,033	84,000	84,000	-99.94%
C0058 Eagle Bay Carpark	119,220	77,033	77,033	84,000	84,000	54.76%
C0059 Dunsborough Yacht Club Carpark	111,961	160,000	160,000	160,000	160,000	-30.02%
C0060 King Street Carpark Reconstruction	192,686	186,860	140,000	186,860	140,000	3.12%
C0066 Busselton Library Carpark	4,216	0	0	0	0	0.00%
	1,222,880	1,709,053	1,662,193	1,855,535	1,808,675	-28.45%
Footpath and Cycleways						
F0002 Bussell Highway - Novacare link to Broadwater Shops	16,153	15,000	15,000	15,000	15,000	7.69%
F0066 Bussell Highway Footpath Sections	2,302	143,000	143,000	143,000	143,000	-98.39%
F0067 Beach Road Dunsborough Footpath	83,478	188,837	188,837	206,000	206,000	-55.79%
F0084 Thompson Way - New Path	1,079	7,194	7,194	7,848	7,848	-85.00%
F0089 Barnard East Footpaths	2,178	83,633	83,633	91,240	91,240	-97.40%
F0090 DAIP - Disability Access	2,270	22,605	22,605	24,657	24,657	-89.96%
F0092 Acorn Place	17,046	36,674	36,674	40,000	40,000	-53.52%
F0093 Webb Street	50,704	41,745	41,745	45,500	45,500	21.46%
F0094 Georgetown Street	0	28,886	28,886	31,500	31,500	-100.00%
F0095 Fern Road	7,446	41,261	41,261	45,000	45,000	-81.95%
F0096 Stanley Place	846	9,174	9,174	10,000	10,000	-90.78%
F0098 Dunsborough Centennial Park Project	0	91,663	91,663	100,000	100,000	-100.00%
F0100 Micro Brewery - Footpath and Landscaping	129,140	0	0	170,000	170,000	0.00%
F0101 Yalyalup Pump Track & Temporary Toilet	0	0	0	150,000	150,000	0.00%
F1005 End of Trip Facilities for Cyclists	7,251	20,000	20,000	20,000	20,000	-63.75%
F1022 Buayanypup Drain Shared Path	10,348	586,663	586,663	640,000	640,000	-98.24%
	330,241	1,316,335	1,316,335	1,739,745	1,739,745	-74.91%
Parks, Gardens and Reserves						
C1012 Townscape Street Furniture Replacement - Busselton	6,138	9,163	9,163	10,000	10,000	-33.01%
C1026 Townscape Works Dunsborough	60,670	137,500	137,500	150,000	150,000	-55.88%
C1511 RBFS Various Grant Applications	26,270	37,500	37,500	50,000	50,000	-29.95%
C1604 Pioneer Cemetery Infrastructure Upgrades	0	41,125	41,125	41,125	41,125	-100.00%
C1605 Busselton Cemetery Infrastructure Upgrades	6,600	76,663	76,663	80,000	80,000	-91.39%
C1609 Pioneer Cemetery - Implement Conservation Plan	4,231	18,337	18,337	20,000	20,000	-76.92%
C1753 Eagle Bay Viewing Platform	0	27,500	27,500	95,458	95,458	-100.00%
C1760 King Street Reserve - Park Upgrade (Coastal Node)	53,980	43,615	43,615	47,582	47,582	23.76%
C2006 Depot Washdown Facility Upgrades	0	75,625	75,625	82,500	82,500	-100.00%
C2504 Groyne Construction	44,270	47,212	47,212	51,500	51,500	-6.23%

City of Busselton
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Description	2020/21 Actual YTD	2020/21 Amended Budget YTD	2020/21 Original Budget YTD	2020/21 Amended Budget	2020/21 Original Budget	2020/21 Budget YTD Variance
	\$	\$	\$	\$	\$	%
C2512 Sand Re-Nourishment	60,128	114,125	114,125	124,500	124,500	-47.31%
C2520 Coastal Protection Works	25,278	41,250	41,250	45,000	45,000	-38.72%
C2526 Baudin/ Wonerup Groynes	28,558	0	0	25,000	25,000	0.00%
C2527 Storm Damage Renewal of Infrastructure	1,777	34,001	34,001	37,090	37,090	-94.77%
C2528 Craig Street Groyne and Sea Wall	86,625	660,000	660,000	660,000	660,000	-86.87%
C2530 Coastal Structures (West Busselton Seawall - Stage 2)	513,136	0	0	0	0	0.00%
C3006 Playgrounds General - Replacement of playground equipment	25,123	22,913	22,913	25,000	25,000	9.65%
C3007 Park Furniture Replacement - Replace aged & unsafe Equip	8,359	22,924	22,924	25,000	25,000	-63.54%
C3048 BBQ Placement and Replacement	15,415	15,000	15,000	15,000	15,000	2.77%
C3053 Library Garden	856	0	0	0	0	0.00%
C3094 Busselton Foreshore - Stage 3	2,681	54,983	54,983	55,436	55,436	-95.12%
C3103 Youth Skate Park	0	13,750	13,750	15,000	15,000	-100.00%
C3112 Busselton Foreshore - Exercise Equipment	217,650	217,650	217,650	217,650	217,650	0.00%
C3113 Busselton Tennis Club - Infrastructure	33,993	43,758	43,758	47,739	47,739	-22.32%
C3116 Dawson Park (Mcintyre St Pos)	5,153	187,467	110,000	187,467	110,000	-97.25%
C3122 Rails to Trails - Continuation of Implementation Plan	27,766	91,663	91,663	100,000	100,000	-69.71%
C3136 Vasse Oval Kaloorup - Grassing of Existing Oval	21,560	27,500	27,500	30,000	30,000	-21.60%
C3145 Churchill Park	120,580	201,663	201,663	220,000	220,000	-40.21%
C3166 Vasse River Foreshore - Bridge to Bridge	10,343	25,663	25,663	28,000	28,000	-59.70%
C3186 Lou Weston Oval - Courts	514,566	465,344	465,344	507,650	507,650	10.58%
C3187 Port Geographe Reticulation Upgrades	45,510	47,297	47,297	47,297	47,297	-3.78%
C3189 Possum Park Barnard East Upgrade	1,936	30,000	30,000	30,000	30,000	-93.55%
C3194 Meelup Regional Park - Capital Projects	47,125	78,386	78,386	85,509	85,509	-39.88%
C3198 Vasse SAR Area General Improvements to the Area	36,611	45,837	45,837	50,000	50,000	-20.13%
C3200 Provence SAR Area General Improvements to the Area	103,516	120,837	120,837	125,000	125,000	-14.33%
C3202 Port Geographe Street Light Replacement	45,696	76,087	76,087	82,994	82,994	-39.94%
C3203 Port Geographe General Improvements/ Foreshore	2,355	32,087	32,087	35,000	35,000	-92.66%
C3206 Landscaping - Old Busselton Tennis Club Site	373,447	338,723	338,723	369,520	369,520	10.25%
C3207 Barnard East Underground Power	6,996	151,525	151,525	165,297	165,297	-95.38%
C3208 Barnard East Landscaping	197,639	220,000	220,000	240,000	240,000	-10.16%
C3210 McBride Park - POS Upgrade	12,579	32,538	32,538	32,538	32,538	-61.34%
C3211 Tullloh St (Geographe Bay Road) - POS Upgrade	1,995	90,332	90,332	90,332	90,332	-97.79%
C3212 Siesta Park -Beach Access - POS Upgrade	1,239	13,379	13,379	13,379	13,379	-90.74%
C3213 Cabarita Road - POS Upgrade	0	28,141	100,000	28,141	100,000	-100.00%
C3214 Kingsford Road - POS Upgrade	5,202	154,375	154,375	154,375	154,375	-96.63%
C3215 Monash Way - POS Upgrade	5,435	167,174	167,174	167,174	167,174	-96.75%
C3216 Wagon Road - POS Upgrade	5,435	167,174	167,174	167,174	167,174	-96.75%
C3217 Limestone Quarry - POS Upgrade	5,435	167,174	167,174	167,174	167,174	-96.75%
C3218 Dolphin Road - POS Upgrade	4,773	91,000	91,000	91,000	91,000	-94.75%
C3219 Kingfish/ Costello - POS Upgrade	4,583	91,000	91,000	91,000	91,000	-94.96%
C3220 Quindalup Old Tennis Courts Site - POS Upgrade	4,485	53,283	53,283	53,283	53,283	-91.58%
C3222 King St Reserve Park - POS Upgrade	147,167	135,069	135,069	147,348	147,348	8.96%
C3223 Dunsborough Non-Potable Water Network	513,117	0	0	2,000,000	2,000,000	0.00%
C3224 Dunsborough Nature Based Playground	0	26,667	26,667	40,000	40,000	-100.00%
C3225 Dunsborough Lakes Sporting Precinct (Stage 1)	35,379	2,288,000	2,288,000	2,288,000	2,288,000	-98.45%
C3226 Mitchell Park Upgrade	92,249	735,000	735,000	872,704	820,000	-87.45%
C3227 Barnard Park East Foreshore Landscaping	213,122	280,000	280,000	280,000	280,000	-23.89%
C3228 General Works - Replacement of Capital Items	372	30,000	30,000	30,000	30,000	-98.76%
C3232 Irrigation Renewal	6,708	36,663	36,663	40,000	40,000	-81.70%
C3235 Eastern Link Landscaping	83,191	183,337	183,337	200,000	200,000	-54.62%
C3236 Dunsborough Foreshore Lighting	10,226	45,837	45,837	50,000	50,000	-77.69%
C3237 King Street Landscaping Stage 2	55,269	73,663	58,663	79,000	64,000	-24.97%
C3238 Vasse River - General Upgrade	0	100,000	100,000	100,000	100,000	-100.00%
C3245 Geographe Leisure Centre Upgrade	103,925	0	0	0	0	0.00%
C3451 Aged Housing Infrastructure (Upgrade)	9,198	11,220	11,220	12,250	12,250	-18.03%
C3479 Vidler Road Waste Site Capital Improvements	18,968	0	0	50,000	50,000	0.00%
C3481 Transfer Station Development	0	137,500	137,500	150,000	150,000	-100.00%
C3485 Site Rehabilitation - Busselton	11,900	916,663	916,663	1,000,000	1,000,000	-98.70%
C3489 Liquid Waste Pond Renewal Works	0	45,837	45,837	50,000	50,000	-100.00%
C3497 Busselton Jetty - Capital Expenditure	554,038	200,000	200,000	870,000	870,000	177.02%
	4,688,523	10,195,699	10,175,091	13,539,186	13,465,874	-54.01%
Drainage						
D0009 Busselton LIA - Geocatch Drain Partnership WSUD Improvements	324	27,500	27,500	30,000	30,000	-98.82%
D0020 Glenmeier Rumble Drainage Upgrade	33,229	46,475	46,475	50,700	50,700	-28.50%
D0021 Chugg Road Drainage Upgrade	0	15,044	15,044	15,044	15,044	-100.00%

City of Busseton
Capital Acquisition Report
Property, Plant & Equipment, Infrastructure
Year to Date As At 31 May 2021

Description	2020/21 Actual YTD	2020/21 Amended Budget YTD	2020/21 Original Budget YTD	2020/21 Amended Budget	2020/21 Original Budget	2020/21 Budget YTD Variance
	\$	\$	\$	\$	\$	%
	33,552	89,019	89,019	95,744	95,744	-62.31%
<u>Airport Industrial Parks</u>						
C6025 Installation of Bird Netting	56,542	71,225	71,225	77,703	77,703	-20.62%
C6026 Airport Car Park Reseal	76,698	70,323	70,323	76,700	76,700	9.07%
C6087 Airport Construction Stage 2, Landside Civils & Services Inf	11,382	91,663	91,663	100,000	100,000	-87.58%
C6091 Airport Construction Stage 2, Noise Management Plan	46,343	433,230	433,230	866,500	866,500	-89.30%
C6092 Airport Construction Stage 2, Airfield	19,422	18,260	18,260	19,900	19,900	6.36%
C6099 Airport Development - Project Expenses	58,848	106,194	234,531	115,850	255,850	-44.58%
	269,234	790,895	919,232	1,256,653	1,396,653	-65.96%
Sub-Total Infrastructure	17,425,882	32,649,857	28,405,868	40,057,700	33,943,507	-46.63%
Grand Total - Capital Acquisitions	22,265,808	44,462,976	46,832,086	60,483,187	54,368,994	
Infrastructure by class						
Infrastructure (WIP)	0	0	0	0	0	0.00%
Roads	10,876,579	14,245,367	12,289,335	18,170,848	16,149,816	-23.65%
Bridges	4,872	4,303,489	1,954,663	6,675,989	2,287,000	-99.89%
Car Parks	1,222,880	1,709,053	1,662,193	1,855,535	1,808,675	-28.45%
Footpaths & Cycleways	330,241	1,316,335	1,316,335	2,239,745	2,239,745	-74.91%
Parks, Gardens & Reserves	4,688,523	10,195,699	10,175,091	15,039,186	14,965,874	-54.01%
Drainage	33,552	89,019	89,019	1,595,745	1,595,745	-62.31%
Regional Airport & Industrial Park Infrastructure	269,234	790,895	919,232	1,256,653	1,396,653	-65.96%
Less : Donated Assets				0	0	0.00%
Total Infrastructure Actual by class	17,425,882	32,649,857	28,405,868	46,833,701	40,443,508	-46.63%

City of Busselton
Reserves Movement Report
For The Period Ending 31 May 2021

	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
100 Airport Infrastructure Renewal and Replacement Reserve						
Accumulated Reserves at Start of Year	1,712,272.40	1,712,272.40	1,712,272.40	1,712,272.40	1,712,272.40	1,821,552.89
Interest transfer to Reserves	9,943.46	17,105.00	17,105.00	18,660.00	18,660.00	28,582.65
Transfer from Muni	1,377.68	1,576.71	1,576.71	1,576.71	1,576.71	0.00
Transfer to Muni	0.00	(64,000.00)	(26,000.00)	(288,364.00)	(288,364.00)	(137,863.14)
	<u>1,723,593.54</u>	<u>1,666,954.11</u>	<u>1,704,954.11</u>	<u>1,444,145.11</u>	<u>1,444,145.11</u>	<u>1,712,272.40</u>
136 Airport Marketing and Incentive Reserve						
Accumulated Reserves at Start of Year	4,073,790.64	4,073,790.64	4,073,790.64	4,073,790.64	4,073,790.64	3,396,150.77
Interest transfer to Reserves	25,066.19	40,700.00	40,700.00	44,401.00	44,401.00	58,291.83
Transfer from Muni	191,103.00	191,103.00	191,103.00	328,471.00	328,471.00	619,348.04
Transfer to Muni	0.00	0.00	0.00	(1,180,572.00)	(1,180,572.00)	0.00
	<u>4,289,959.83</u>	<u>4,305,593.64</u>	<u>4,305,593.64</u>	<u>3,266,090.64</u>	<u>3,266,090.64</u>	<u>4,073,790.64</u>
143 Airport Noise Mitigation Reserve						
Accumulated Reserves at Start of Year	904,896.43	904,896.43	904,896.43	904,896.43	904,896.43	890,709.89
Interest transfer to Reserves	5,316.18	9,042.00	9,042.00	9,864.00	9,864.00	14,186.54
Transfer to Muni	0.00	0.00	0.00	(866,500.00)	(866,500.00)	0.00
	<u>910,212.61</u>	<u>913,938.43</u>	<u>913,938.43</u>	<u>48,260.43</u>	<u>48,260.43</u>	<u>904,896.43</u>
147 Airport Development Reserve						
Accumulated Reserves at Start of Year	1,576.71	1,576.71	1,576.71	1,576.71	1,576.71	0.00
Interest transfer to Reserves	(199.03)	0.00	0.00	0.00	0.00	1,576.63
Transfer from Muni	0.00	0.00	0.00	0.00	0.00	165,882.00
Transfer to Muni	(1,377.68)	(1,576.71)	(1,576.71)	(1,576.71)	(1,576.71)	(165,881.92)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,576.71</u>
148 Airport Existing Terminal Building Reserve						
Accumulated Reserves at Start of Year	122,795.41	122,795.41	122,795.41	122,795.41	122,795.41	39,882.21
Interest transfer to Reserves	1,118.22	1,232.00	1,232.00	1,344.00	1,344.00	635.20
Transfer from Muni	75,427.00	75,427.00	75,427.00	82,278.00	82,278.00	82,278.00
	<u>199,340.63</u>	<u>199,454.41</u>	<u>199,454.41</u>	<u>206,417.41</u>	<u>206,417.41</u>	<u>122,795.41</u>
106 Building Asset Renewal Reserve - General Buildings						
Accumulated Reserves at Start of Year	1,483,242.45	1,483,242.45	1,483,242.45	1,483,242.45	1,483,242.45	1,725,055.66
Interest transfer to Reserves	9,089.16	14,817.00	14,817.00	16,164.00	16,164.00	32,703.18
Transfer from Muni	666,556.00	666,556.00	666,556.00	1,037,148.00	1,037,148.00	727,148.00
Transfer to Muni	(367,781.49)	0.00	0.00	(1,071,026.00)	(1,071,026.00)	(1,001,664.39)
	<u>1,791,106.12</u>	<u>2,164,615.45</u>	<u>2,164,615.45</u>	<u>1,465,528.45</u>	<u>1,465,528.45</u>	<u>1,483,242.45</u>
404 Barnard Park Sports Pavilion Building Reserve						
Accumulated Reserves at Start of Year	41,352.43	41,352.43	41,352.43	41,352.43	41,352.43	10,666.20
Interest transfer to Reserves	351.99	418.00	418.00	456.00	456.00	460.23
Transfer from Muni	27,709.00	27,709.00	27,709.00	30,226.00	30,226.00	30,226.00
	<u>69,413.42</u>	<u>69,479.43</u>	<u>69,479.43</u>	<u>72,034.43</u>	<u>72,034.43</u>	<u>41,352.43</u>
405 Railway House Building Reserve						
Accumulated Reserves at Start of Year	36,854.54	36,854.54	36,854.54	36,854.54	36,854.54	16,761.18
Interest transfer to Reserves	287.34	363.00	363.00	396.00	396.00	458.36
Transfer from Muni	17,996.00	17,996.00	17,996.00	19,635.00	19,635.00	19,635.00
	<u>55,137.88</u>	<u>55,213.54</u>	<u>55,213.54</u>	<u>56,885.54</u>	<u>56,885.54</u>	<u>36,854.54</u>

City of Busselton
Reserves Movement Report
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	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
406 Youth and Community Activities Building Reserve						
Accumulated Reserves at Start of Year	80,356.10	80,356.10	80,356.10	80,356.10	80,356.10	45,712.30
Interest transfer to Reserves	612.99	803.00	803.00	876.00	876.00	1,148.35
Transfer from Muni	39,270.00	39,270.00	39,270.00	42,840.00	42,840.00	42,840.00
Transfer to Muni	0.00	0.00	0.00	0.00	0.00	(9,344.55)
	<u>120,239.09</u>	<u>120,429.10</u>	<u>120,429.10</u>	<u>124,072.10</u>	<u>124,072.10</u>	<u>80,356.10</u>
407 Busselton Library Building Reserve						
Accumulated Reserves at Start of Year	111,021.85	111,021.85	111,021.85	111,021.85	111,021.85	85,071.29
Interest transfer to Reserves	329.96	1,111.00	1,111.00	1,212.00	1,212.00	1,716.82
Transfer from Muni	41,888.00	41,888.00	41,888.00	45,696.00	45,696.00	45,696.00
Transfer to Muni	(100,000.00)	(100,000.00)	(100,000.00)	(105,000.00)	(105,000.00)	(21,462.26)
	<u>53,239.81</u>	<u>54,020.85</u>	<u>54,020.85</u>	<u>52,929.85</u>	<u>52,929.85</u>	<u>111,021.85</u>
131 Busselton Community Resource Centre Reserve						
Accumulated Reserves at Start of Year	272,693.17	272,693.17	272,693.17	272,693.17	272,693.17	190,875.82
Interest transfer to Reserves	1,911.98	2,728.00	2,728.00	2,976.00	2,976.00	3,791.98
Transfer from Muni	79,200.00	79,200.00	79,200.00	86,394.00	86,394.00	81,752.64
Transfer to Muni	0.00	0.00	0.00	(50,000.00)	(50,000.00)	(3,727.27)
	<u>353,805.15</u>	<u>354,621.17</u>	<u>354,621.17</u>	<u>312,063.17</u>	<u>312,063.17</u>	<u>272,693.17</u>
408 Busselton Jetty Tourist Park Reserve						
Accumulated Reserves at Start of Year	222,752.80	222,752.80	222,752.80	222,752.80	222,752.80	159,725.80
Interest transfer to Reserves	1,631.20	2,222.00	2,222.00	2,424.00	2,424.00	4,342.04
Transfer from Muni	231,759.00	231,759.00	231,759.00	252,833.00	252,833.00	168,021.20
Transfer to Muni	(122,700.00)	(122,700.00)	(122,700.00)	(243,600.00)	(243,600.00)	(109,336.24)
	<u>333,443.00</u>	<u>334,033.80</u>	<u>334,033.80</u>	<u>234,409.80</u>	<u>234,409.80</u>	<u>222,752.80</u>
409 Geopraphe Leisure Centre Building (GLC) Reserve						
Accumulated Reserves at Start of Year	615,084.29	615,084.29	615,084.29	615,084.29	615,084.29	381,186.42
Interest transfer to Reserves	4,431.39	6,149.00	6,149.00	6,708.00	6,708.00	7,619.95
Transfer from Muni	238,810.00	238,810.00	238,810.00	260,521.00	260,521.00	570,521.00
Transfer to Muni	(216,894.79)	0.00	0.00	(819,657.00)	(819,657.00)	(344,243.08)
	<u>641,430.89</u>	<u>860,043.29</u>	<u>860,043.29</u>	<u>62,656.29</u>	<u>62,656.29</u>	<u>615,084.29</u>
331 Joint Venture Aged Housing Reserve (Harris/ Winderlup)						
Accumulated Reserves at Start of Year	1,237,306.78	1,237,306.78	1,237,306.78	1,237,306.78	1,237,306.78	1,085,870.41
Interest transfer to Reserves	7,743.43	12,364.00	12,364.00	13,488.00	13,488.00	17,937.89
Transfer from Muni	120,824.00	120,824.00	120,824.00	131,806.00	131,806.00	185,261.37
Transfer to Muni	(50,000.00)	0.00	0.00	(152,250.00)	(152,250.00)	(51,762.89)
	<u>1,315,874.21</u>	<u>1,370,494.78</u>	<u>1,370,494.78</u>	<u>1,230,350.78</u>	<u>1,230,350.78</u>	<u>1,237,306.78</u>
403 Winderlup Aged Housing Reserve (City Controlled)						
Accumulated Reserves at Start of Year	212,935.38	212,935.38	212,935.38	212,935.38	212,935.38	212,501.16
Interest transfer to Reserves	1,409.91	2,123.00	2,123.00	2,316.00	2,316.00	3,457.97
Transfer from Muni	44,506.00	44,506.00	44,506.00	48,550.00	48,550.00	2,046.25
Transfer to Muni	0.00	0.00	0.00	(52,000.00)	(52,000.00)	(5,070.00)
	<u>258,851.29</u>	<u>259,564.38</u>	<u>259,564.38</u>	<u>211,801.38</u>	<u>211,801.38</u>	<u>212,935.38</u>

City of Busselton
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	\$	\$	\$	\$	\$	\$
410 Naturaliste Community Centre Building (NCC) Reserve						
Accumulated Reserves at Start of Year	125,076.60	125,076.60	125,076.60	125,076.60	125,076.60	63,745.73
Interest transfer to Reserves	950.22	1,254.00	1,254.00	1,368.00	1,368.00	1,622.87
Transfer from Muni	54,736.00	54,736.00	54,736.00	59,708.00	59,708.00	59,708.00
Transfer to Muni	0.00	0.00	0.00	(142,000.00)	(142,000.00)	0.00
	<u>180,762.82</u>	<u>181,066.60</u>	<u>181,066.60</u>	<u>44,152.60</u>	<u>44,152.60</u>	<u>125,076.60</u>
411 Civic and Administration Building Reserve						
Accumulated Reserves at Start of Year	429,689.17	429,689.17	429,689.17	429,689.17	429,689.17	187,928.40
Interest transfer to Reserves	3,530.15	4,290.00	4,290.00	4,680.00	4,680.00	5,512.65
Transfer from Muni	258,500.00	258,500.00	258,500.00	282,000.00	282,000.00	282,000.00
Transfer to Muni	0.00	(3,448.00)	(3,448.00)	(48,983.00)	(48,983.00)	(45,751.88)
	<u>691,719.32</u>	<u>689,031.17</u>	<u>689,031.17</u>	<u>667,386.17</u>	<u>667,386.17</u>	<u>429,689.17</u>
412 Vasse Sports Pavilion Building Reserve						
Accumulated Reserves at Start of Year	541.14	541.14	541.14	541.14	541.14	0.00
Interest transfer to Reserves	5.10	0.00	0.00	0.00	0.00	5.14
Transfer from Muni	495.00	495.00	495.00	536.00	536.00	536.00
	<u>1,041.24</u>	<u>1,036.14</u>	<u>1,036.14</u>	<u>1,077.14</u>	<u>1,077.14</u>	<u>541.14</u>
110 Jetty Maintenance Reserve						
Accumulated Reserves at Start of Year	5,239,342.58	5,239,342.58	5,239,342.58	5,239,342.58	5,239,342.58	4,806,278.94
Interest transfer to Reserves	33,301.82	52,349.00	52,349.00	57,108.00	57,108.00	82,679.79
Transfer from Muni	605,746.00	614,060.00	614,060.00	1,325,111.00	1,325,111.00	1,286,516.00
Transfer to Muni	(500,000.00)	(15,000.00)	(15,000.00)	(1,255,708.00)	(1,255,708.00)	(936,132.15)
	<u>5,378,390.40</u>	<u>5,890,751.58</u>	<u>5,890,751.58</u>	<u>5,365,853.58</u>	<u>5,365,853.58</u>	<u>5,239,342.58</u>
150 Jetty Self Insurance Reserve						
Accumulated Reserves at Start of Year	432,198.16	432,198.16	432,198.16	432,198.16	432,198.16	365,698.37
Interest transfer to Reserves	2,755.55	4,323.00	4,323.00	4,716.00	4,716.00	6,499.79
Transfer from Muni	55,000.00	55,000.00	55,000.00	60,000.00	60,000.00	60,000.00
	<u>489,953.71</u>	<u>491,521.16</u>	<u>491,521.16</u>	<u>496,914.16</u>	<u>496,914.16</u>	<u>432,198.16</u>
223 Road Asset Renewal Reserve						
Accumulated Reserves at Start of Year	1,597,128.65	1,597,128.65	1,597,128.65	1,597,128.65	1,597,128.65	1,119,116.75
Interest transfer to Reserves	12,565.99	15,961.00	15,961.00	17,412.00	17,412.00	39,808.24
Transfer from Muni	3,209,976.00	3,209,976.00	3,209,976.00	3,501,790.00	3,501,790.00	3,458,128.00
Transfer to Muni	(2,822,416.26)	(1,221,500.00)	(643,000.00)	(4,638,999.00)	(3,995,499.00)	(3,019,924.34)
	<u>1,997,254.38</u>	<u>3,601,565.65</u>	<u>4,180,065.65</u>	<u>477,331.65</u>	<u>1,120,831.65</u>	<u>1,597,128.65</u>
224 Footpath/ Cycle Ways Reserve						
Accumulated Reserves at Start of Year	408,437.28	408,437.28	408,437.28	408,437.28	408,437.28	3,670.90
Interest transfer to Reserves	6,088.71	4,081.00	4,081.00	4,452.00	4,452.00	8,786.80
Transfer from Muni	1,114,707.00	1,114,707.00	1,114,707.00	1,216,038.00	1,216,038.00	1,184,602.00
Transfer to Muni	(179,876.32)	(143,000.00)	(143,000.00)	(1,382,583.00)	(1,382,583.00)	(788,622.42)
	<u>1,349,356.67</u>	<u>1,384,225.28</u>	<u>1,384,225.28</u>	<u>246,344.28</u>	<u>246,344.28</u>	<u>408,437.28</u>
226 Other Infrastructure Reserve						
Accumulated Reserves at Start of Year	264,388.99	264,388.99	264,388.99	264,388.99	264,388.99	0.00
Interest transfer to Reserves	2,688.65	2,640.00	2,640.00	2,880.00	2,880.00	3,298.02
Transfer from Muni	327,250.00	327,250.00	327,250.00	357,000.00	357,000.00	347,000.00
Transfer to Muni	(45,153.04)	0.00	0.00	(297,041.00)	(297,041.00)	(85,909.03)
	<u>549,174.60</u>	<u>594,278.99</u>	<u>594,278.99</u>	<u>327,227.99</u>	<u>327,227.99</u>	<u>264,388.99</u>

City of Busselton
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	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
225 Parks, Gardens and Reserves Reserve						
Accumulated Reserves at Start of Year	833,946.23	833,946.23	833,946.23	833,946.23	833,946.23	0.00
Interest transfer to Reserves	9,131.21	8,338.00	8,338.00	9,096.00	9,096.00	10,825.77
Transfer from Muni	1,178,067.00	1,178,067.00	1,178,067.00	1,285,166.00	1,285,166.00	1,214,001.00
Transfer to Muni	(822,158.60)	(190,000.00)	(190,000.00)	(2,036,349.46)	(1,983,645.00)	(390,880.54)
	<u>1,198,985.84</u>	<u>1,830,351.23</u>	<u>1,830,351.23</u>	<u>91,858.77</u>	<u>144,563.23</u>	<u>833,946.23</u>
151 Furniture and Equipment Reserve						
Accumulated Reserves at Start of Year	257,784.19	257,784.19	257,784.19	257,784.19	257,784.19	0.00
Interest transfer to Reserves	3,141.13	2,574.00	2,574.00	2,808.00	2,808.00	0.00
Transfer from Muni	397,837.00	397,837.00	397,837.00	434,000.00	434,000.00	364,900.00
Transfer to Muni	(160,000.00)	(30,000.00)	(30,000.00)	(434,000.00)	(434,000.00)	(107,115.81)
	<u>498,762.32</u>	<u>628,195.19</u>	<u>628,195.19</u>	<u>260,592.19</u>	<u>260,592.19</u>	<u>257,784.19</u>
115 Plant Replacement Reserve						
Accumulated Reserves at Start of Year	1,098,441.92	1,098,441.92	1,098,441.92	1,098,441.92	1,098,441.92	1,205,526.70
Interest transfer to Reserves	8,670.92	10,978.00	10,978.00	11,976.00	11,976.00	23,720.77
Transfer from Muni	915,454.44	955,529.00	955,529.00	1,027,662.00	1,027,662.00	900,737.00
Transfer to Muni	0.00	(419,000.00)	(419,000.00)	(492,240.00)	(492,240.00)	(1,031,542.55)
	<u>2,022,567.28</u>	<u>1,645,948.92</u>	<u>1,645,948.92</u>	<u>1,645,839.92</u>	<u>1,645,839.92</u>	<u>1,098,441.92</u>
137 Major Traffic Improvements Reserve						
Accumulated Reserves at Start of Year	638,845.53	638,845.53	638,845.53	638,845.53	638,845.53	1,495,577.97
Interest transfer to Reserves	1,144.44	6,380.00	6,380.00	6,960.00	6,960.00	25,423.53
Transfer from Muni	998,239.00	998,239.00	998,239.00	1,088,988.00	1,088,988.00	1,128,705.00
Transfer to Muni	(1,350,000.00)	(950,000.00)	(950,000.00)	(1,641,750.00)	(1,641,750.00)	(2,010,860.97)
	<u>288,228.97</u>	<u>693,464.53</u>	<u>693,464.53</u>	<u>93,043.53</u>	<u>93,043.53</u>	<u>638,845.53</u>
132 CBD Enhancement Reserve						
Accumulated Reserves at Start of Year	613,762.47	613,762.47	613,762.47	613,762.47	613,762.47	171,316.34
Interest transfer to Reserves	5,510.43	6,138.00	6,138.00	6,696.00	6,696.00	7,539.43
Transfer from Muni	495,374.00	495,374.00	495,374.00	540,415.00	540,415.00	524,713.00
Transfer to Muni	(25,000.00)	0.00	0.00	(590,000.00)	(590,000.00)	(89,806.30)
	<u>1,089,646.90</u>	<u>1,115,274.47</u>	<u>1,115,274.47</u>	<u>570,873.47</u>	<u>570,873.47</u>	<u>613,762.47</u>
127 New Infrastructure Development Reserve						
Accumulated Reserves at Start of Year	1,506,175.05	1,506,175.05	1,506,175.05	1,506,175.05	1,506,175.05	1,803,171.42
Interest transfer to Reserves	6,501.28	15,048.00	15,048.00	16,416.00	16,416.00	26,494.60
Transfer from Muni	179,239.40	170,709.00	170,709.00	186,231.00	186,231.00	201,157.40
Transfer to Muni	(423,000.00)	(70,000.00)	(50,000.00)	(1,420,645.00)	(1,400,645.00)	(524,648.37)
	<u>1,268,915.73</u>	<u>1,621,932.05</u>	<u>1,641,932.05</u>	<u>288,177.05</u>	<u>308,177.05</u>	<u>1,506,175.05</u>
141 Commonage Precinct Infrastructure Road Reserve						
Accumulated Reserves at Start of Year	234,906.64	234,906.64	234,906.64	234,906.64	234,906.64	231,223.87
Interest transfer to Reserves	(340.58)	2,343.00	2,343.00	2,556.00	2,556.00	3,682.77
Transfer from Muni	1,720.64	0.00	0.00	0.00	0.00	0.00
Transfer to Muni	0.00	0.00	0.00	(235,000.00)	(235,000.00)	0.00
	<u>236,286.70</u>	<u>237,249.64</u>	<u>237,249.64</u>	<u>2,462.64</u>	<u>2,462.64</u>	<u>234,906.64</u>

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	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
114 City Car Parking and Access Reserve						
Accumulated Reserves at Start of Year	1,555,124.38	1,555,124.38	1,555,124.38	1,555,124.38	1,555,124.38	1,281,336.70
Interest transfer to Reserves	7,339.55	15,543.00	15,543.00	16,956.00	16,956.00	24,799.27
Transfer from Muni	11,418.00	11,418.00	11,418.00	52,465.00	52,465.00	505,188.00
Transfer to Muni	(555,000.00)	(80,000.00)	(80,000.00)	(1,375,579.00)	(1,375,579.00)	(256,199.59)
	<u>1,018,881.93</u>	<u>1,502,085.38</u>	<u>1,502,085.38</u>	<u>248,966.38</u>	<u>248,966.38</u>	<u>1,555,124.38</u>
154 Debt Default Reserve						
Interest transfer to Reserves	1,681.94	0.00	0.00	0.00	0.00	0.00
Transfer from Muni	458,337.00	458,337.00	458,337.00	500,000.00	500,000.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
107 Corporate IT Systems Reserve						
Accumulated Reserves at Start of Year	226,750.02	226,750.02	226,750.02	226,750.02	226,750.02	80,398.99
Interest transfer to Reserves	1,880.16	2,266.00	2,266.00	2,472.00	2,472.00	1,280.52
Transfer from Muni	91,663.00	91,663.00	91,663.00	100,000.00	100,000.00	145,070.51
Transfer to Muni	0.00	0.00	0.00	(207,900.00)	(207,900.00)	0.00
	<u>320,293.18</u>	<u>320,679.02</u>	<u>320,679.02</u>	<u>121,322.02</u>	<u>121,322.02</u>	<u>226,750.02</u>
133 Election, Valuation and Other Corporate Expenses Reserve						
Accumulated Reserves at Start of Year	560,994.18	560,994.18	560,994.18	560,994.18	560,994.18	499,905.97
Interest transfer to Reserves	3,836.88	5,610.00	5,610.00	6,120.00	6,120.00	8,664.58
Transfer from Muni	137,500.00	137,500.00	137,500.00	150,000.00	150,000.00	150,000.00
Transfer to Muni	0.00	(100,000.00)	(100,000.00)	(140,900.00)	(140,900.00)	(97,576.37)
	<u>702,331.06</u>	<u>604,104.18</u>	<u>604,104.18</u>	<u>576,214.18</u>	<u>576,214.18</u>	<u>560,994.18</u>
111 Legal Expenses Reserve						
Accumulated Reserves at Start of Year	636,940.12	636,940.12	636,940.12	636,940.12	636,940.12	577,255.71
Interest transfer to Reserves	3,815.91	6,369.00	6,369.00	6,948.00	6,948.00	8,995.41
Transfer from Muni	0.00	0.00	0.00	0.00	0.00	50,689.00
Transfer to Muni	0.00	(80,000.00)	0.00	(80,000.00)	0.00	0.00
	<u>640,756.03</u>	<u>563,309.12</u>	<u>643,309.12</u>	<u>563,888.12</u>	<u>643,888.12</u>	<u>636,940.12</u>
152 Marketing & Area Promotion Reserve						
Accumulated Reserves at Start of Year	166,392.00	166,392.00	166,392.00	166,392.00	166,392.00	0.00
Interest transfer to Reserves	5,565.16	1,661.00	1,661.00	1,812.00	1,812.00	0.00
Transfer from Muni	1,183,996.00	1,183,996.00	1,183,996.00	1,291,627.00	1,291,627.00	166,392.00
Transfer to Muni	0.00	0.00	0.00	(1,347,817.00)	(1,347,817.00)	0.00
	<u>1,355,953.16</u>	<u>1,352,049.00</u>	<u>1,352,049.00</u>	<u>112,014.00</u>	<u>112,014.00</u>	<u>166,392.00</u>
135 Performing Arts and Convention Centre Reserve						
Accumulated Reserves at Start of Year	2,625,599.20	2,625,599.20	2,625,599.20	2,625,599.20	2,625,599.20	0.00
Interest transfer to Reserves	15,439.83	26,235.00	26,235.00	28,620.00	28,620.00	14,751.12
Transfer from Muni	0.00	0.00	0.00	50,000.00	50,000.00	2,610,848.08
Transfer to Muni	0.00	0.00	0.00	(1,446,200.00)	(1,446,200.00)	0.00
	<u>2,641,039.03</u>	<u>2,651,834.20</u>	<u>2,651,834.20</u>	<u>1,258,019.20</u>	<u>1,258,019.20</u>	<u>2,625,599.20</u>
202 Long Service Leave Reserve						
Accumulated Reserves at Start of Year	3,482,110.00	3,482,110.00	3,482,110.00	3,482,110.00	3,482,110.00	3,096,583.00
Interest transfer to Reserves	21,313.70	34,793.00	34,793.00	37,956.00	37,956.00	50,518.40
Transfer from Muni	229,163.00	229,163.00	229,163.00	250,000.00	250,000.00	687,886.09
Transfer to Muni	(34,895.96)	(46,650.00)	(46,650.00)	(438,250.00)	(438,250.00)	(352,977.49)
	<u>3,697,690.74</u>	<u>3,699,416.00</u>	<u>3,699,416.00</u>	<u>3,331,816.00</u>	<u>3,331,816.00</u>	<u>3,482,110.00</u>

City of Busselton
Reserves Movement Report
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	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
203 Professional Development Reserve						
Accumulated Reserves at Start of Year	145,028.93	145,028.93	145,028.93	145,028.93	145,028.93	122,771.88
Interest transfer to Reserves	1,031.36	1,452.00	1,452.00	1,584.00	1,584.00	2,418.13
Transfer from Muni	64,163.00	64,163.00	64,163.00	93,500.00	93,500.00	70,000.00
Transfer to Muni	0.00	0.00	0.00	(88,500.00)	(88,500.00)	(50,161.08)
	<u>210,223.29</u>	<u>210,643.93</u>	<u>210,643.93</u>	<u>151,612.93</u>	<u>151,612.93</u>	<u>145,028.93</u>
204 Sick Pay Incentive Reserve						
Accumulated Reserves at Start of Year	144,632.39	144,632.39	144,632.39	144,632.39	144,632.39	150,403.55
Interest transfer to Reserves	829.31	1,441.00	1,441.00	1,572.00	1,572.00	2,374.88
Transfer from Muni	0.00	0.00	0.00	0.00	0.00	327.14
Transfer to Muni	0.00	0.00	0.00	(73,550.00)	(73,550.00)	(8,473.18)
	<u>145,461.70</u>	<u>146,073.39</u>	<u>146,073.39</u>	<u>72,654.39</u>	<u>72,654.39</u>	<u>144,632.39</u>
124 Workers Compensation, Extended SL & AL Contingency Reserve						
Accumulated Reserves at Start of Year	309,751.42	309,751.42	309,751.42	309,751.42	309,751.42	305,100.95
Interest transfer to Reserves	1,819.76	3,091.00	3,091.00	3,372.00	3,372.00	4,650.47
Transfer to Muni	0.00	0.00	0.00	(147,607.00)	(147,607.00)	0.00
	<u>311,571.18</u>	<u>312,842.42</u>	<u>312,842.42</u>	<u>165,516.42</u>	<u>165,516.42</u>	<u>309,751.42</u>
302 Community Facilities - City District						
Accumulated Reserves at Start of Year	1,120,869.85	1,120,869.85	1,120,869.85	1,120,869.85	1,120,869.85	2,552,707.62
Interest transfer to Reserves	(3,294.20)	11,198.00	11,198.00	12,216.00	12,216.00	39,319.39
Transfer from Muni	533,309.08	354,794.00	354,794.00	387,050.00	387,050.00	216,051.38
Transfer to Muni	0.00	0.00	0.00	(1,031,448.00)	(1,031,448.00)	(1,687,208.54)
	<u>1,650,884.73</u>	<u>1,486,861.85</u>	<u>1,486,861.85</u>	<u>488,687.85</u>	<u>488,687.85</u>	<u>1,120,869.85</u>
304 Community Facilities - Broadwater						
Accumulated Reserves at Start of Year	166,413.55	166,413.55	166,413.55	166,413.55	166,413.55	158,523.04
Interest transfer to Reserves	(240.76)	1,661.00	1,661.00	1,812.00	1,812.00	2,585.73
Transfer from Muni	18,825.14	9,163.00	9,163.00	10,000.00	10,000.00	5,304.78
	<u>184,997.93</u>	<u>177,237.55</u>	<u>177,237.55</u>	<u>178,225.55</u>	<u>178,225.55</u>	<u>166,413.55</u>
303 Community Facilities - Busselton						
Accumulated Reserves at Start of Year	9,177.47	9,177.47	9,177.47	9,177.47	9,177.47	44,011.77
Interest transfer to Reserves	(11.03)	88.00	88.00	96.00	96.00	526.95
Transfer from Muni	30,611.69	20,625.00	20,625.00	22,500.00	22,500.00	8,638.75
Transfer to Muni	0.00	0.00	0.00	0.00	0.00	(44,000.00)
	<u>39,778.13</u>	<u>29,890.47</u>	<u>29,890.47</u>	<u>31,773.47</u>	<u>31,773.47</u>	<u>9,177.47</u>
305 Community Facilities - Dunsborough						
Accumulated Reserves at Start of Year	255,152.46	255,152.46	255,152.46	255,152.46	255,152.46	188,062.67
Interest transfer to Reserves	(311.90)	2,552.00	2,552.00	2,784.00	2,784.00	3,283.35
Transfer from Muni	79,351.82	25,212.00	25,212.00	27,500.00	27,500.00	63,806.44
	<u>334,192.38</u>	<u>282,916.46</u>	<u>282,916.46</u>	<u>285,436.46</u>	<u>285,436.46</u>	<u>255,152.46</u>
311 Community Facilities - Dunsborough Lakes Estate						
Accumulated Reserves at Start of Year	937,470.05	937,470.05	937,470.05	937,470.05	937,470.05	922,772.84
Interest transfer to Reserves	(1,359.20)	9,372.00	9,372.00	10,224.00	10,224.00	14,697.21
Transfer from Muni	6,866.73	0.00	0.00	0.00	0.00	0.00
Transfer to Muni	0.00	0.00	0.00	(938,000.00)	(938,000.00)	0.00
	<u>942,977.58</u>	<u>946,842.05</u>	<u>946,842.05</u>	<u>9,694.05</u>	<u>9,694.05</u>	<u>937,470.05</u>

City of Busselton
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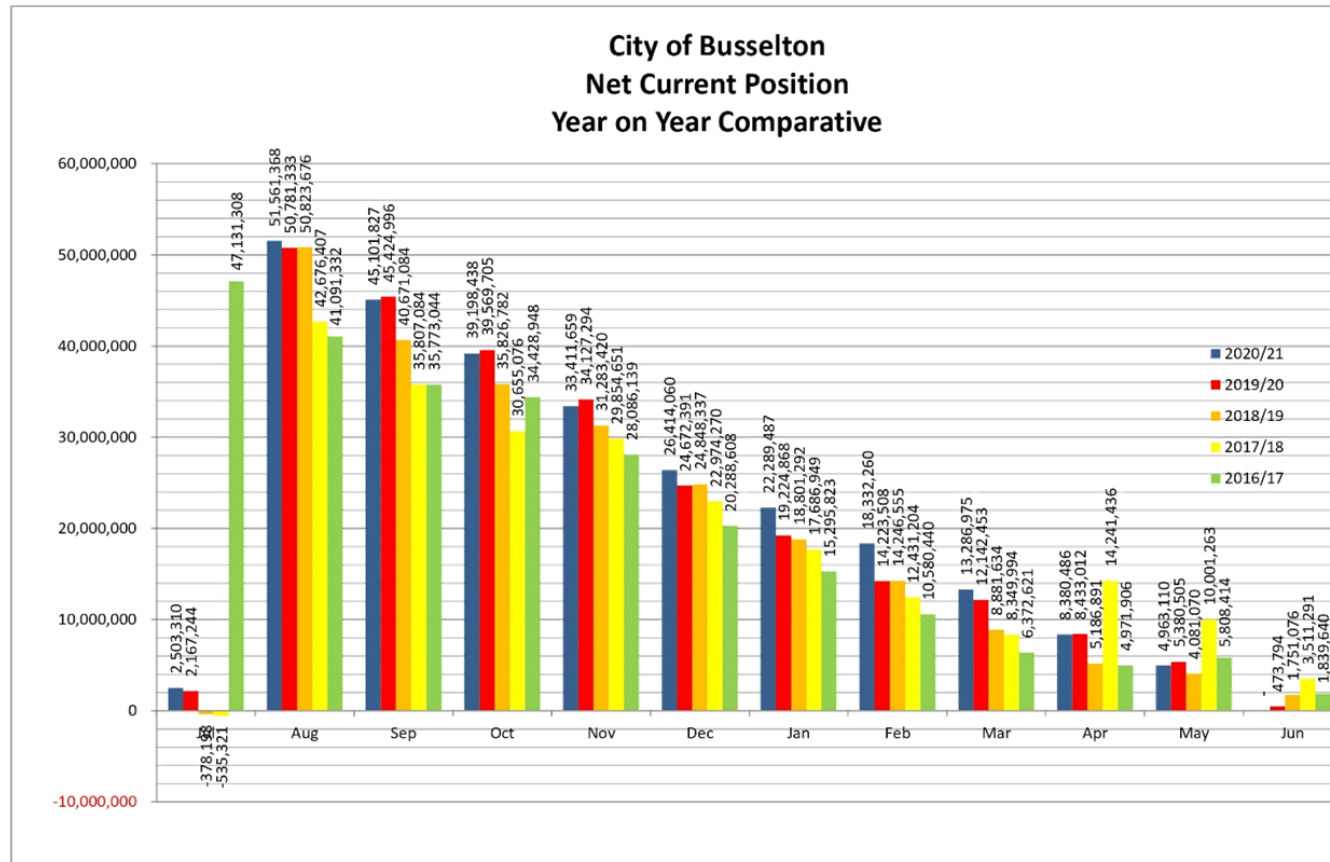
	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
306 Community Facilities - Geographe						
Accumulated Reserves at Start of Year	101,978.74	101,978.74	101,978.74	101,978.74	101,978.74	99,175.93
Interest transfer to Reserves	(147.60)	1,023.00	1,023.00	1,116.00	1,116.00	1,594.87
Transfer from Muni	9,169.76	6,875.00	6,875.00	7,500.00	7,500.00	1,207.94
	<u>111,000.90</u>	<u>109,876.74</u>	<u>109,876.74</u>	<u>110,594.74</u>	<u>110,594.74</u>	<u>101,978.74</u>
310 Community Facilities - Port Geographe						
Accumulated Reserves at Start of Year	348,980.41	348,980.41	348,980.41	348,980.41	348,980.41	343,509.27
Interest transfer to Reserves	(505.97)	3,487.00	3,487.00	3,804.00	3,804.00	5,471.14
Transfer from Muni	2,556.19	0.00	0.00	0.00	0.00	0.00
	<u>351,030.63</u>	<u>352,467.41</u>	<u>352,467.41</u>	<u>352,784.41</u>	<u>352,784.41</u>	<u>348,980.41</u>
309 Community Facilities - Vasse						
Accumulated Reserves at Start of Year	489,904.76	489,904.76	489,904.76	489,904.76	489,904.76	615,585.54
Interest transfer to Reserves	(821.04)	4,895.00	4,895.00	5,340.00	5,340.00	9,471.24
Transfer from Muni	3,587.74	0.00	0.00	0.00	0.00	0.00
Transfer to Muni	0.00	0.00	0.00	(284,270.00)	(284,270.00)	(135,152.02)
	<u>492,671.46</u>	<u>494,799.76</u>	<u>494,799.76</u>	<u>210,974.76</u>	<u>210,974.76</u>	<u>489,904.76</u>
308 Community Facilities - Airport North						
Accumulated Reserves at Start of Year	3,017,487.28	3,017,487.28	3,017,487.28	3,017,487.28	3,017,487.28	2,970,179.38
Interest transfer to Reserves	(4,374.94)	30,151.00	30,151.00	32,892.00	32,892.00	47,307.90
Transfer from Muni	151,013.13	91,663.00	91,663.00	100,000.00	100,000.00	0.00
Transfer to Muni	0.00	0.00	0.00	(150,000.00)	(150,000.00)	0.00
	<u>3,164,125.47</u>	<u>3,139,301.28</u>	<u>3,139,301.28</u>	<u>3,000,379.28</u>	<u>3,000,379.28</u>	<u>3,017,487.28</u>
130 Locke Estate Reserve						
Accumulated Reserves at Start of Year	6,269.61	6,269.61	6,269.61	6,269.61	6,269.61	1,012.99
Interest transfer to Reserves	167.96	66.00	66.00	72.00	72.00	420.15
Transfer from Muni	55,000.00	55,000.00	55,000.00	60,000.00	60,000.00	60,000.00
Transfer to Muni	0.00	0.00	0.00	0.00	0.00	(55,163.53)
	<u>61,437.57</u>	<u>61,335.61</u>	<u>61,335.61</u>	<u>66,341.61</u>	<u>66,341.61</u>	<u>6,269.61</u>
122 Port Geographe Development Reserve (Council)						
Accumulated Reserves at Start of Year	224,952.38	224,952.38	224,952.38	224,952.38	224,952.38	682,470.41
Interest transfer to Reserves	1,282.57	2,244.00	2,244.00	2,448.00	2,448.00	8,839.73
Transfer from Muni	47,641.00	47,641.00	47,641.00	51,975.00	51,975.00	51,975.00
Transfer to Muni	(18,834.92)	0.00	0.00	(219,167.00)	(219,167.00)	(518,332.76)
	<u>255,041.03</u>	<u>274,837.38</u>	<u>274,837.38</u>	<u>60,208.38</u>	<u>60,208.38</u>	<u>224,952.38</u>
123 Port Geographe Waterways Management (SAR) Reserve						
Accumulated Reserves at Start of Year	3,275,191.63	3,275,191.63	3,275,191.63	3,275,191.63	3,275,191.63	3,349,716.94
Interest transfer to Reserves	19,532.79	32,725.00	32,725.00	35,700.00	35,700.00	54,429.05
Transfer from Muni	201,861.00	201,861.00	201,861.00	220,210.00	220,210.00	218,328.64
Transfer to Muni	0.00	0.00	0.00	(375,000.00)	(375,000.00)	(347,283.00)
	<u>3,496,585.42</u>	<u>3,509,777.63</u>	<u>3,509,777.63</u>	<u>3,156,101.63</u>	<u>3,156,101.63</u>	<u>3,275,191.63</u>
126 Provence Landscape Maintenance (SAR) Reserve						
Accumulated Reserves at Start of Year	1,308,476.49	1,308,476.49	1,308,476.49	1,308,476.49	1,308,476.49	1,194,759.54
Interest transfer to Reserves	8,314.16	13,079.00	13,079.00	14,268.00	14,268.00	20,031.01
Transfer from Muni	166,672.00	166,672.00	166,672.00	181,819.00	181,819.00	179,838.99
Transfer to Muni	(95,000.00)	0.00	0.00	(252,948.00)	(252,948.00)	(86,153.05)
	<u>1,388,462.65</u>	<u>1,488,227.49</u>	<u>1,488,227.49</u>	<u>1,251,615.49</u>	<u>1,251,615.49</u>	<u>1,308,476.49</u>

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	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
128 Vasse Newtown Landscape Maintenance (SAR) Reserve						
Accumulated Reserves at Start of Year	636,364.43	636,364.43	636,364.43	636,364.43	636,364.43	575,151.53
Interest transfer to Reserves	4,351.91	6,358.00	6,358.00	6,936.00	6,936.00	9,845.01
Transfer from Muni	166,452.00	166,452.00	166,452.00	181,583.00	181,583.00	181,289.97
Transfer to Muni	(36,611.25)	0.00	0.00	(190,539.00)	(190,539.00)	(129,922.08)
	<u>770,557.09</u>	<u>809,174.43</u>	<u>809,174.43</u>	<u>634,344.43</u>	<u>634,344.43</u>	<u>636,364.43</u>
138 Commonage Precinct Bushfire Facilities Reserve						
Accumulated Reserves at Start of Year	58,172.53	58,172.53	58,172.53	58,172.53	58,172.53	57,260.53
Interest transfer to Reserves	(84.34)	583.00	583.00	636.00	636.00	912.00
Transfer from Muni	426.11	0.00	0.00	0.00	0.00	0.00
	<u>58,514.30</u>	<u>58,755.53</u>	<u>58,755.53</u>	<u>58,808.53</u>	<u>58,808.53</u>	<u>58,172.53</u>
139 Commonage Community Facilities Dunsborough Lakes South Res						
Accumulated Reserves at Start of Year	73,779.08	73,779.08	73,779.08	73,779.08	73,779.08	72,622.42
Interest transfer to Reserves	(106.97)	737.00	737.00	804.00	804.00	1,156.66
Transfer from Muni	540.41	0.00	0.00	0.00	0.00	0.00
	<u>74,212.52</u>	<u>74,516.08</u>	<u>74,516.08</u>	<u>74,583.08</u>	<u>74,583.08</u>	<u>73,779.08</u>
140 Commonage Community Facilities South Biddle Precinct Reserve						
Accumulated Reserves at Start of Year	899,694.77	899,694.77	899,694.77	899,694.77	899,694.77	886,172.58
Interest transfer to Reserves	(1,304.43)	8,987.00	8,987.00	9,804.00	9,804.00	13,522.19
Transfer from Muni	6,590.06	0.00	0.00	0.00	0.00	0.00
	<u>904,980.40</u>	<u>908,681.77</u>	<u>908,681.77</u>	<u>909,498.77</u>	<u>909,498.77</u>	<u>899,694.77</u>
321 Busselton Area Drainage and Waterways Improvement Reserve						
Accumulated Reserves at Start of Year	475,582.52	475,582.52	475,582.52	475,582.52	475,582.52	546,471.37
Interest transfer to Reserves	(754.01)	4,752.00	4,752.00	5,184.00	5,184.00	8,450.99
Transfer from Muni	3,483.12	0.00	0.00	0.00	0.00	0.00
Transfer to Muni	0.00	0.00	0.00	(188,000.00)	(188,000.00)	(79,339.84)
	<u>478,311.63</u>	<u>480,334.52</u>	<u>480,334.52</u>	<u>292,766.52</u>	<u>292,766.52</u>	<u>475,582.52</u>
102 Coastal and Climate Adaptation Reserve						
Accumulated Reserves at Start of Year	2,157,591.81	2,157,591.81	2,157,591.81	2,157,591.81	2,157,591.81	2,845,578.60
Interest transfer to Reserves	13,400.27	21,560.00	21,560.00	23,520.00	23,520.00	46,381.06
Transfer from Muni	434,544.00	434,544.00	434,544.00	474,044.00	474,044.00	529,207.53
Transfer to Muni	(222,827.27)	0.00	0.00	(2,130,000.00)	(2,130,000.00)	(1,263,575.38)
	<u>2,382,708.81</u>	<u>2,613,695.81</u>	<u>2,613,695.81</u>	<u>525,155.81</u>	<u>525,155.81</u>	<u>2,157,591.81</u>
144 Emergency Disaster Recovery Reserve						
Accumulated Reserves at Start of Year	94,137.10	94,137.10	94,137.10	94,137.10	94,137.10	72,781.94
Interest transfer to Reserves	625.20	946.00	946.00	1,032.00	1,032.00	1,355.16
Transfer from Muni	18,337.00	18,337.00	18,337.00	20,000.00	20,000.00	20,000.00
	<u>113,099.30</u>	<u>113,420.10</u>	<u>113,420.10</u>	<u>115,169.10</u>	<u>115,169.10</u>	<u>94,137.10</u>
145 Energy Sustainability Reserve						
Accumulated Reserves at Start of Year	137,955.03	137,955.03	137,955.03	137,955.03	137,955.03	181,852.87
Interest transfer to Reserves	1,223.28	1,375.00	1,375.00	1,500.00	1,500.00	2,798.84
Transfer from Muni	94,193.00	94,193.00	94,193.00	102,750.00	102,750.00	130,000.00
Transfer to Muni	0.00	0.00	0.00	(103,000.00)	(103,000.00)	(176,696.68)
	<u>233,371.31</u>	<u>233,523.03</u>	<u>233,523.03</u>	<u>139,205.03</u>	<u>139,205.03</u>	<u>137,955.03</u>

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	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
146 Cemetery Reserve						
Accumulated Reserves at Start of Year	35,871.90	35,871.90	35,871.90	35,871.90	35,871.90	157,626.57
Interest transfer to Reserves	619.80	363.00	363.00	396.00	396.00	2,730.72
Transfer from Muni	133,804.00	133,804.00	133,804.00	145,950.00	145,950.00	104,314.16
Transfer to Muni	0.00	(60,000.00)	(60,000.00)	(120,000.00)	(120,000.00)	(228,799.55)
	<u>170,295.70</u>	<u>110,038.90</u>	<u>110,038.90</u>	<u>62,217.90</u>	<u>62,217.90</u>	<u>35,871.90</u>
341 Public Art Reserve						
Accumulated Reserves at Start of Year	87,051.39	87,051.39	87,051.39	87,051.39	87,051.39	86,198.07
Interest transfer to Reserves	(126.21)	869.00	869.00	948.00	948.00	853.32
Transfer from Muni	637.63	0.00	0.00	0.00	0.00	0.00
Transfer to Muni	0.00	0.00	0.00	(49,060.00)	(49,060.00)	0.00
	<u>87,562.81</u>	<u>87,920.39</u>	<u>87,920.39</u>	<u>38,939.39</u>	<u>38,939.39</u>	<u>87,051.39</u>
121 Waste Management Facility and Plant Reserve						
Accumulated Reserves at Start of Year	7,629,358.39	7,629,358.39	7,629,358.39	7,629,358.39	7,629,358.39	7,867,210.16
Interest transfer to Reserves	41,169.40	76,230.00	76,230.00	83,161.00	83,161.00	124,135.01
Transfer from Muni	936,034.00	971,034.00	971,034.00	1,056,131.00	1,056,131.00	881,561.42
Transfer to Muni	(214,446.97)	(1,208,000.00)	(1,208,000.00)	(2,540,500.00)	(2,540,500.00)	(1,243,548.20)
	<u>8,392,114.82</u>	<u>7,468,622.39</u>	<u>7,468,622.39</u>	<u>6,228,150.39</u>	<u>6,228,150.39</u>	<u>7,629,358.39</u>
120 Strategic Projects Reserve						
Accumulated Reserves at Start of Year	295,560.51	295,560.51	295,560.51	295,560.51	295,560.51	257,162.94
Interest transfer to Reserves	1,936.35	16,852.00	16,852.00	18,386.00	18,386.00	4,340.77
Transfer from Muni	49,225.00	49,225.00	49,225.00	53,700.00	53,700.00	47,852.48
Transfer to Muni	0.00	0.00	0.00	(96,000.00)	(96,000.00)	(13,795.68)
	<u>346,721.86</u>	<u>361,637.51</u>	<u>361,637.51</u>	<u>271,646.51</u>	<u>271,646.51</u>	<u>295,560.51</u>
129 Prepaid Grants and Deferred Works & Services Reserve						
Accumulated Reserves at Start of Year	1,391,422.00	1,391,422.00	1,391,422.00	1,391,422.00	1,391,422.00	1,232,906.00
Interest transfer to Reserves	977.58	0.00	0.00	0.00	0.00	0.00
Transfer from Muni	0.00	0.00	0.00	0.00	0.00	1,391,422.00
Transfer to Muni	(1,302,598.09)	(1,234,878.00)	(1,234,878.00)	(1,391,422.00)	(1,391,422.00)	(1,232,906.00)
	<u>89,801.49</u>	<u>156,544.00</u>	<u>156,544.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,391,422.00</u>
153 Busselton Foreshore Reserve						
Accumulated Reserves at Start of Year	100.00	100.00	100.00	100.00	100.00	0.00
Interest transfer to Reserves	0.73	0.00	0.00	0.00	0.00	0.00
Transfer from Muni	0.00	0.00	0.00	10.00	10.00	100.00
	<u>100.73</u>	<u>100.00</u>	<u>100.00</u>	<u>110.00</u>	<u>110.00</u>	<u>100.00</u>
155 LED Street Light Replacement Program Reserve						
Interest transfer to Reserves	115.81	0.00	0.00	0.00	0.00	0.00
Transfer from Muni	45,826.00	45,826.00	45,826.00	50,000.00	50,000.00	0.00
Transfer to Muni	(40,000.00)	0.00	0.00	(50,000.00)	(50,000.00)	0.00
	<u>5,941.81</u>	<u>45,826.00</u>	<u>45,826.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Back Reserves	<u>67,442,395.05</u>	<u>71,032,884.76</u>	<u>71,749,384.76</u>	<u>45,022,217.30</u>	<u>45,818,421.76</u>	<u>59,897,884.76</u>
Summary Reserves						
Accumulated Reserves at Start of Year	59,897,884.76	59,897,884.76	59,897,884.76	59,897,884.76	59,897,884.76	55,590,217.66
Interest transfer to Reserves	309,518.16	598,488.00	598,488.00	652,900.00	652,900.00	965,722.02
Transfer from Muni	16,941,564.77	16,676,264.71	16,676,264.71	19,372,933.71	19,372,933.71	22,230,759.20
Transfer to Muni	(9,706,572.64)	(6,139,752.71)	(5,423,252.71)	(34,901,501.17)	(34,105,296.71)	(18,888,814.12)
Closing Balance	<u>67,442,395.05</u>	<u>71,032,884.76</u>	<u>71,749,384.76</u>	<u>45,022,217.30</u>	<u>45,818,421.76</u>	<u>59,897,884.76</u>





CITY OF BUSSETON - INVESTMENT PERFORMANCE REPORT For the month of May 2021



11am Bank Account			As at 31 May 2021	
INSTITUTION	RATE	AMOUNT		
ANZ 11am At Call Deposit	0.00%	\$	7,000,000	

Term Deposits - Miscellaneous Funds						As at 31 May 2021	
INSTITUTION	RATING	DAYS	MATURITY	RATE	AMOUNT		
NAB	AA	123	06-Sep-21	0.30%	\$	2,000,000	
ANZ	AA	153	10-Oct-21	0.35%	\$	3,000,000	
Westpac	AA	153	22-Oct-21	0.25%	\$	1,500,000	
ANZ	AA	184	25-Nov-21	0.36%	\$	2,000,000	
NAB	AA	120	08-Jun-21	0.34%	\$	3,000,000	
ANZ	AA	273	10-Jun-21	0.82%	\$	3,000,000	
Westpac	AA	151	12-Jun-21	0.32%	\$	2,000,000	
ANZ	AA	150	10-Jul-21	0.32%	\$	2,000,000	
NAB	AA	92	22-Jun-21	0.30%	\$	4,000,000	
Westpac	AA	120	24-Jun-21	0.21%	\$	3,000,000	
ANZ	AA	120	24-Jun-21	0.32%	\$	3,000,000	
Westpac	AA	122	06-Jul-21	0.24%	\$	5,000,000	
NAB	AA	120	07-Jul-21	0.30%	\$	3,000,000	
ANZ	AA	91	14-Jul-21	0.32%	\$	3,500,000	
Westpac	AA	122	24-Jul-21	0.23%	\$	2,000,000	
NAB	AA	122	29-Jul-21	0.30%	\$	4,000,000	
NAB	AA	120	06-Aug-21	0.30%	\$	4,000,000	
ANZ	AA	153	10-Aug-21	0.80%	\$	2,000,000	
Westpac	AA	122	17-Aug-21	0.25%	\$	1,500,000	
ANZ	AA	122	26-Aug-21	0.34%	\$	4,000,000	
Westpac	AA	122	29-Aug-21	0.25%	\$	4,000,000	
Westpac	AA	365	10-Sep-21	0.70%	\$	4,000,000	
ANZ	AA	153	10-Sep-21	0.35%	\$	2,000,000	
Bendigo	BBB	274	23-Sep-21	0.40%	\$	3,000,000	

Total of Term Deposits \$ 70,500,000
Weighted Average Annual Rate of Return 0.36%

Airport Redevelopment Funds			As at 31 May 2021	
WA Treasury Corp. - Overnight Cash Deposit Facility	0.05%	\$	1,638,912	
WA Treasury Corp. - State Bonds	02-Sep-19	Matured		

Total of Airport Redevelopment Funds - WATC \$ 1,638,912

Total of Airport Redevelopment Funds - Bank Term Deposits			Nil	
ANZ Cash Account	AA	NA	NA	0.00%
			\$	1,158,221
Total of Airport Redevelopment Funds - Other			\$	1,158,221
Total of Airport Redevelopment Funds			\$	2,797,132
Interest Received 2015/16			\$	609,666
Interest Received 2016/17			\$	1,158,623
Interest Received 2017/18			\$	631,835
Interest Received 2018/19			\$	121,836
Interest Received 2019/20			\$	43,093
Interest Received 2020/21			\$	2,130
Interest Accrued but not yet Received			\$	70
Total Interest Airport Funds (Non-Reserve) at month's end			\$	2,567,252
Interest Transferred out and held in City Reserve Account 136			\$	1,085,630
Interest Transferred out to Municipal Funds			\$	24,235
Interest Earned (incl. Accrued) on Funds Held in City Reserve A/c 136			\$	78,447

(Note: Funds held with the WATC are in accordance with the Airport Redevelopment Funding Contract and the Foreshore Development Contract and are not held within the requirements of the City's Investment Policy 218)

SUMMARY OF ALL INVESTMENTS HELD	As at 1 year ago	As at 30 June 2020	As at 31 May 2021
11am Bank Account	\$ 12,500,000	\$ 13,500,000	\$ 7,000,000
Term Deposits - Misc. Funds	\$ 60,500,000	\$ 54,500,000	\$ 70,500,000
Foreshore Development Funds - WATC	\$ -	\$ -	\$ -
Airport Redevelopment - WATC Deposits	\$ 1,963,252	\$ 1,637,382	\$ 1,638,912
Airport Redevelopment - Bank Term Deposit	\$ -	\$ -	\$ -
Airport Redevelopment - ANZ Cash A/c	\$ 3,027,785	\$ 1,158,221	\$ 1,158,221
Total of all Investments Held	\$ 77,991,037	\$ 70,795,602	\$ 80,297,132

TOTAL INTEREST RECEIVED AND ACCRUED	\$ 1,069,449	\$ 1,123,760	\$ 384,720
INTEREST BUDGET	\$ 1,326,350	\$ 1,480,000	\$ 603,302

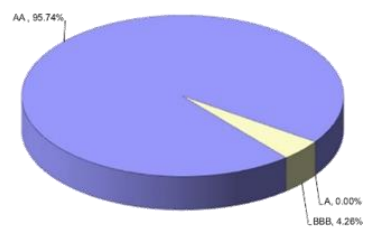
(Note: Interest figures relate to City general funds only and does not include interest allocated to specific areas such as the Airport Redevelopment)

Statement of Compliance with Council's Investment Policy 218

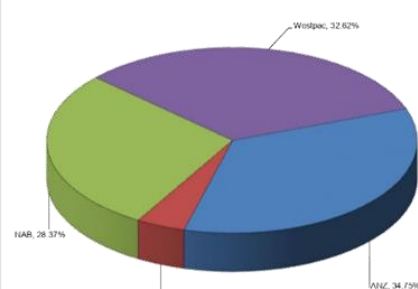
- All funds are to be invested within legislative limits. **Fully Compliant**
- All individual funds held within the portfolio are not to exceed a set percentage of the total portfolio value. **Fully Compliant**
- The amount invested based upon the Fund's Rating is not to exceed the set percentages of the total portfolio. **Fully Compliant**
- The amount invested based upon the Investment Horizon is not to exceed the set percentages of the total portfolio. **Fully Compliant**

Investment Graphs

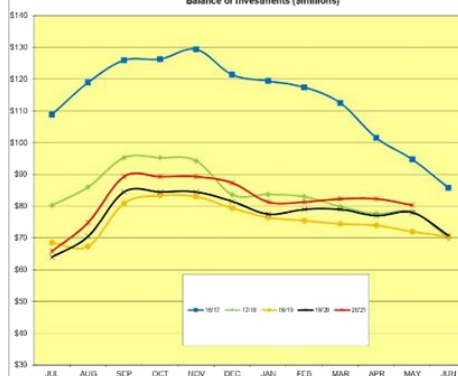
Summary of Term Deposits by S & P Rating (Excludes WATC and 11am Cash Account Funds)



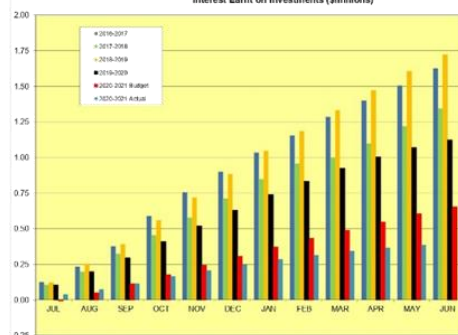
Summary of Term Deposits by Institution (Excludes WATC and 11am Cash Account Funds)









Balance of Investments (\$millions)



Interest Earned on Investments (\$millions)



12.3 Finance Committee - 21/7/2021 - APPLICATION FOR RATE EXEMPTION - GROUP TRAINING SOUTH WEST INC.

STRATEGIC THEME	LEADERSHIP - A Council that connects with the community and is accountable in its decision making.
STRATEGIC PRIORITY	4.2 Deliver governance systems that facilitate open, ethical and transparent decision making.
SUBJECT INDEX	Rates & Exemptions
BUSINESS UNIT	Finance and Corporate Services
REPORTING OFFICER	Rates Coordinator - David Nicholson
AUTHORISING OFFICER	Manager Governance and Corporate Services - Sarah Pierson
NATURE OF DECISION	Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations
VOTING REQUIREMENT	Absolute Majority
ATTACHMENTS	Attachment A Rate Exemption Application   Attachment B Property Use Statement   Attachment C Financial Statements  

This item was considered by the Finance Committee at its meeting on 21/7/2021, the recommendations from which have been included in this report.

COMMITTEE RECOMMENDATION

That the Council:

1. Grant rate exemption to Group Training South West Inc. for 1/18 Trumper Drive Busselton, effective 16 December 2020, under section 6.26(2)(g) of the Local Government Act 1995; and
2. Agree that this rate exemption is to continue where Group Training South West Inc. confirm in writing by 30 April annually that they continue use the property for the purposes stated in the application.

EXECUTIVE SUMMARY

An application seeking rate exemption on 1/18 Trumper Drive, Busselton (the Property) was received from Group Training South West Inc. (GTSW) on 16 December 2020 (Attachment A). The Property is owned by GTSW and is used predominately to deliver training and education for apprentices and students. In accordance with the GTSW "Property Use" statement (Attachment B), the Property is also used to provide other services. Based on GTSW's financial report, the majority of its income is from client receipts for the services it provides. As education is defined as a charitable purpose, this report recommends that rate exemption be granted under section 6.26(2)(g) of the *Local Government Act 1995* (the Act) effective from 16 December 2020, when the application was received.

BACKGROUND

On 16 December 2020, the City received an application from GTSW seeking rate exemption on 1/18 Trumper Drive, Busselton. Despite having owned the Property since June 2000, this is the first time GTSW has lodged a rate exemption application with the City.

GTSW is a "not-for-profit" organisation and has been deemed income tax exempt by the Australian Taxation Office.

The training, education and other services provided by GTSW are almost wholly funded from customer receipts, therefore careful consideration of GTSW's eligibility for rate exemption has been undertaken by City officers. Having completed this assessment, officers consider GTSW to be eligible for rate exemption.

Engagement with Western Australian Local Government Association (WALGA)

With respect more broadly to rate exemptions for charitable organisations, following a Council resolution in May 2019, the Mayor raised this issue with the South West Zone of WALGA (**SWZ**) at its meeting, also in May 2019. The SWZ supported the City of Busselton's view unanimously and resolved as follows:

That the SWZ:

1. *Request that WALGA continue to lobby the State Government to consider the removal of rate exemptions for charitable organisations under the Local Government Act 1995 and that an alternative position may be implementing a rebate similar to the Pensioners and Seniors Rebate Scheme.*

In response to the SWZ's resolution, WALGA advised that the SWZ's position is consistent with the following long-held sector position that:

1. *There is a need to amend the Local Government Act to clarify that Independent Living Units should only be exempt from rates where they qualify under the Commonwealth Aged Care Act 1997; and*
2. *Either:*
 - a. *amend the charitable organisations section of the Local Government Act 1995 to eliminate exemptions for commercial (non-charitable) business activities of charitable organisations; or*
 - b. *establish a compensatory fund for Local Governments, similar to the pensioner discount provisions, if the State Government believes charitable organisations remain exempt from payment of Local Government rates.*

WALGA also added to its submission to the State Government following the consultation on phase 2 of the review of the Act:

Request that a broad review be conducted into the justification and fairness of all rating exemption categories currently prescribed under Section 6.26 of the Local Government Act.

WALGA's advocacy position has not changed in relation to this issue and it continues to push for meaningful legislative change in this area. Until then, however, the current approach to rate exemptions due to charitable purpose remains in place.

OFFICER COMMENT

In accordance with Section 6.26(2)(g) of the Act, land is not rateable if it is used exclusively for charitable purposes.

Rate exemption applications need only to be considered in two parts. The first part is to assess whether the use itself is "charitable" and the second part is to determine whether the property is being used "exclusively" for such a charitable use.

In considering the first part, that is, 'are the operations of GTSW considered to be a charitable use', legal opinions have been consistent in defining a charitable purpose as land used for:

1. The relief of poverty;
2. The advancement of education;
3. The advancement of religion; and
4. Other purposes beneficial to the community.

The Property has been owned by GTSW since at least June 2000 and is used to provide training, educational and apprenticeship services. These services are provided on a "fee for service" basis with only 11% of GTSW income in 2020 being derived from Government Grants. Despite the majority of income being derived from fees, the educational services provided by GTSW is considered to be charitable in nature, being the advancement of education.

In considering the second part, that is, 'is the property being exclusively used for a charitable purpose'; this criteria is being met by GTSW as they are the sole owner of the property and due to the services that they provide from the property.

It is noted that, in addition to owning the Property in Busselton, GTSW owns and/or occupies five other properties in the City of Bunbury and that the City of Bunbury have granted rate exemptions on each property.

No physical inspection of the Property has been carried out, as its rating classification and the statutory declaration of the Property's use (contained in the application at Attachment A) is considered to be sufficient.

Statutory Environment

Section 6.26(2)(g) of the Act specifically states that land used exclusively for charitable purposes is not rateable.

Relevant Plans and Policies

There are no relevant plans or policies to consider in relation to this matter.

Financial Implications

If rate exemption is denied, then there may be costs incurred by the City if GTSW was to apply to the State Administrative Tribunal for a review of Council's decision.

If the rate exemption is granted from 16 December 2020, then Council's rating income would reduce by \$924 for the 2020/21 financial year and approximately \$1,993 plus any rate increases for each financial year thereafter.

Stakeholder Consultation

No external stakeholder consultation was required or undertaken in relation to this matter.

Risk Assessment

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. No risks of a medium or greater level have been identified.

That being said, if Council chooses to not grant rate exemption, then staffing and/or legal costs may be incurred if the applicant refers the matter to the State Administrative Tribunal (SAT) for a review of the decision.

Options

As an alternative to the proposed recommendation, the Council could decline the rate exemption application on the basis that it considers the property to be rateable under the Act. This is not recommended based on the definition of a charitable purpose and risks associated with declining the application as stated above.

CONCLUSION

It is considered that the services provided by GTSW would be defined as an advancement of education and therefore charitable in nature. In these circumstances, 1/18 Trumper Drive, Busselton, is eligible for rate exemption under section 6.26(2)(g) of the Act.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

If rate exemption is granted on 1/18 Trumper Drive, Busselton, then it would be applied effective from 16 December 2020, being the date the application was lodged, and implemented within 1 to 2 weeks of Council's decision.

APPLICATION FOR RATES EXEMPTION

Local Government Act 1995 – Section 6.26

Privacy

The personal information collected on this form will only be used by the City of Busselton for the sole purpose of providing requested and related services. Information will be stored securely by the City and will not be disclosed to any third parties without your express written consent.

Copyright

I authorise the City of Busselton to reproduce any attachments provided with this form for internal purposes only.

City of Busselton
2 Southern Drive
Busselton WA 6280
Locked bag 1
Busselton WA 6280

ABN 87 285 608 991

Phone: (08) 9781 0444

Facsimile: (08) 9432 4634

Email: city@busselton.wa.gov.au

Web: www.busselton.wa.gov.au

This application form is to be used by organisations seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach all additional documents requested, as failure to do so may result in the application being refused.

Please note that this exemption application will only be considered where the properties rating assessment is up to date. Any approved exemption will be on rates only with Emergency Services Levy and other service charges such as waste services remaining payable. Any overpayment as a result of rate exemption being approved will be refunded. Properties which are granted rate exemption are subject to periodic reviews to ensure continued approval.

Instructions: Please print clearly in the spaces provided.

1. PROPERTY ADDRESS DETAILS

Street address	18 Trumper Drive
Suburb	Busselton
Post code	6280

Property Reference Number (if known)	
--------------------------------------	--

2. WHAT IS THE CURRENT USE OF THE PROPERTY? Please provide full details:

Employment of Apprentices, Trainees and Education.

3. PROPERTY OWNER DETAILS

Organisation	Group Training South West Inc.
Property owner <i>(if different to above)</i>	
Postal address <i>(including post code)</i>	26 Zoe Street, Bunbury
Telephone	089729 6666
Facsimile	
Mobile	
E-mail	george@gtsw.com.au

4. APPLICANT DETAILS

Contact Person	Stan Liaros
Position Title	Chief Executive Officer
Postal address <i>(including post code)</i>	26 Zoe Street, Bunbury
Telephone	089729 6666
Facsimile	
Mobile	0417940086
E-mail	george@gtsw.com.au

5. ORGANISATION INFORMATION

Is/does the organisation:

An incorporated body as per the Associations Incorporated Act 1987?
(If yes, provide a Certificate of Incorporation)

☒ Yes ☐ No

Considered "not for profit"?

☒ Yes ☐ No

Have a tax exemption from the Australian Tax Office (ATO)?
(If yes, provide a certificate of tax exemption from the ATO)

☒ Yes ☐ No

Leasing the property?
(If yes, provide a copy of the lease and confirm if the lessee is responsible for payment of the rates)

☐ Yes ☒ No

Have planning approval for the land use of the property?
(A site inspection may be required before the application is processed)

☒ Yes ☐ No


6. DOCUMENTATION REQUIREMENTS

Please provide the following documentation with this application:

- ☒ Formal request for rate exemption on the organisation's letter head that includes a written statement outlining the nature of the Organisation's operations, including the following details:
 - Use and occupancy of the property
 - Type of service provided (e.g. food, accommodation etc)
 - Frequency of service provision (e.g. full-time, daily, weekly etc)
 - Whether any payment is received for the services provided by the organisation;
- ☒ Copy of the organisation's constitution;
- ☒ Copy of the organisation's current certificate of incorporation;
- ☒ A statutory declaration from the organisation confirming the exact purpose for which the whole of the property is being used for;
- ☒ A plan of the property, showing all buildings and outbuildings **OR**
- ☐ Floor plan of the leased property area if only part of the property is the subject of this application.
- ☐ A copy of the organisations current years audited financial statements and details of its financial and funding support;
- ☐ Copies of any other relevant documentation that the organisation considers will support this application;

7. AUTHORISATION

By signing this application, I hereby certify that the information provided is true and correct to the best of my knowledge.

Name	Stan Liaros
Position Title	Chief Executive Officer
Organisation	Group Training South West Inc.
CEO/Trustee Signature	

OFFICE USE ONLY

1. CONSIDERATIONS

Approval with the City's Town Planning Scheme? YES ☐ NO ☐
Has the property been inspected? YES ☐ NO ☐
Recommend for non-rateable status? YES ☐ NO ☐

Section 6.26 (2) of the Local Government Act 1995 classification	
Person/s or Classes of Persons Affected by this decision	

Reason for non-rateable status:

New Application ☐

Review of Exemption ☐

Amount of rates to be exempted and date to be commenced from (if applicable):

Amount: \$	Data (from): Click here to enter a date.
------------	--

Rubbish bin changes to be levied and dates to be applicable from:

Amount: \$	Data (from): Click here to enter a date.
------------	--

Note: The approval will be for a period of 3 years, unless circumstances change.

2. DECISION – DELEGATED AUTHORITY (3.40)

Approving officer sub-delegated by the CEO to approve the granting of rate exemption status in accordance with the Local Government Act 1995.

Name	
Position	
Signature	

Determination by delegated officer:

☐ DENIED for
non-rateable status

☐ APPROVED for partial
non-rateable status

☐ APPROVED for
non-rateable status

WESTERN AUSTRALIA

OATHS, AFFIDAVITS AND STATUTORY DECLARATIONS ACT 2005

STATUTORY DECLARATION

**APPLICATION FOR RATES EXEMPTION UNDER
SECTION 6.26 OF THE LOCAL GOVERNMENT ACT 1995.
STATEMENT OF PROPERTY USE**

(1) Christian name or names and surname of declarant in full (1) Stan Liaros
I
(2) 26 Zoe Street, Bunbury
(2) Address of
In the State of Western Australia
(2) Chief Executive Officer
3) Occupation

Sincerely declare as follows:-

The property located at	18 Trumper Drive, Busselton
is used by	Group Training South West Inc.
for the purposes of	Employment of Apprentice & Trainees& Education
for the period from 12/6/2000	to Current

The applicant agrees to advise the City of Busselton immediately that there is **ANY** change to the purpose/s as stated above.

This declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

Declared at 26 Zoe Street Bunbury A.

this 16 day of December 20 20

In the presence of

George Khoury CPA
Certified Practising Accountant
Member of CPA Australia
(Name of authorised witness and qualification as such a witness)

(4) Signature of person making the declaration



(4)

***Important** This Declaration must be made before any of the following persons:-

FROM : GTSW BSN
10/02 00 110 11.00 PAA 00

08 97543164: 08 97543164
SSELTUN FIRST NATIONAL

Feb. 10 2000 01:09PM P2
0002

SHINE OF BUSSELYON
APPROVED DEVELOPMENT PLAN

(b) Development Consent dated 27.01.96.

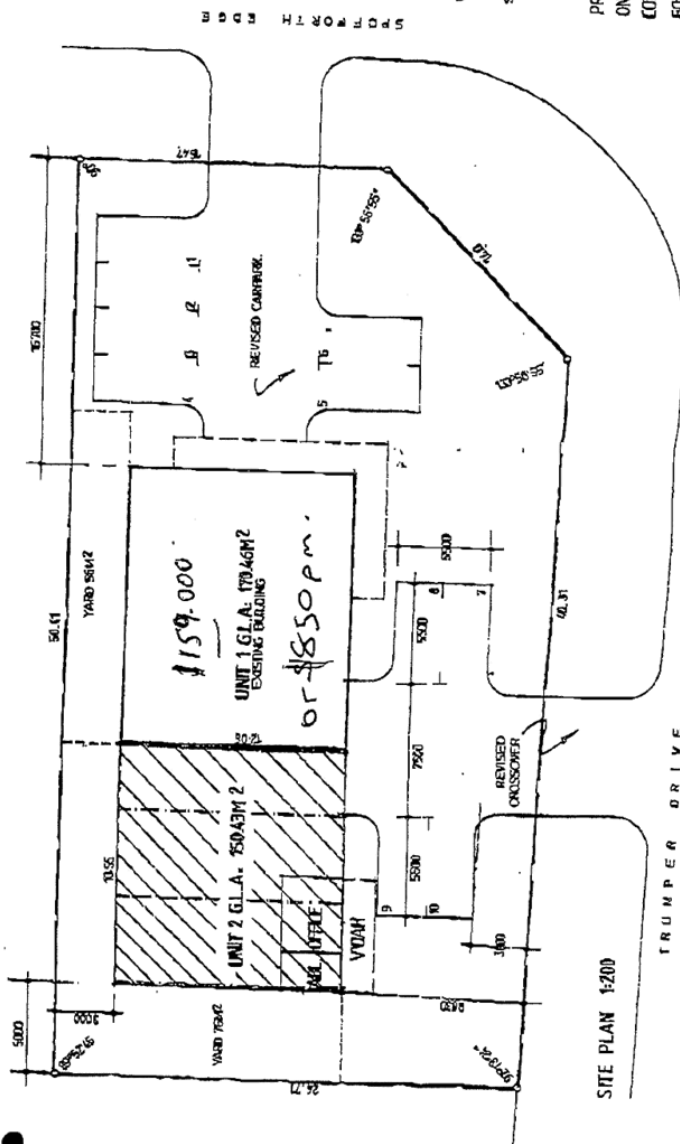
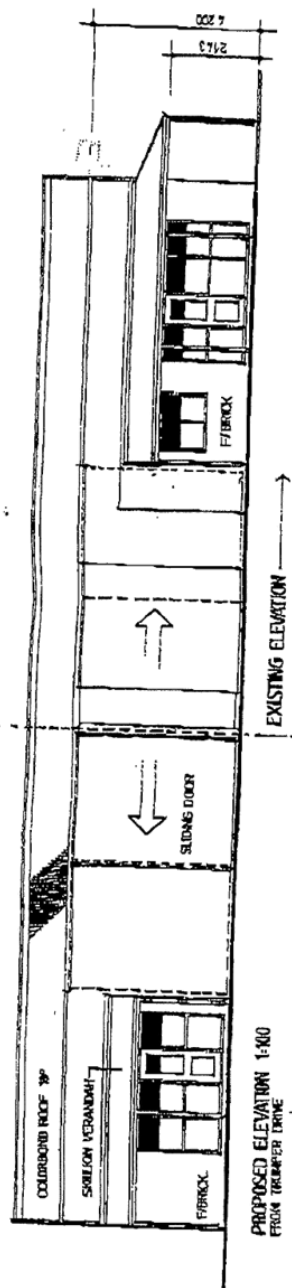
FOR FILE 12345
DATE 12/15/2010
BY J. SMITH

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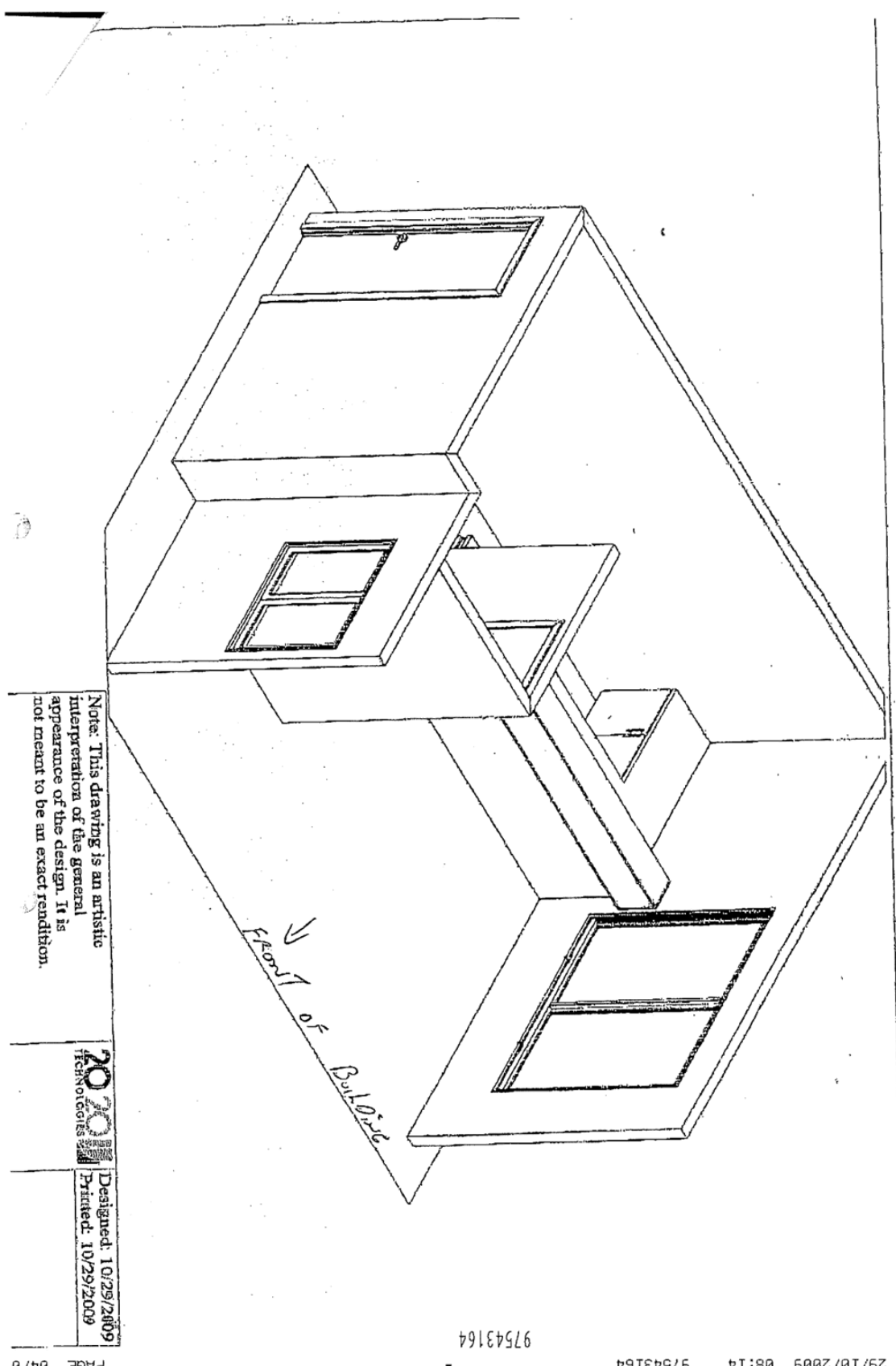
NIGEL BANCROFT
Director, Planning & Development Services

PROPOSED STRATA UNIT,
ON LOT 139 TRUMPER DRIVE
COMMERCE PARK BUSSELTOWN,
FOR R. BRANSON.

DRIVEN: K CHAMBER © DUJY DESIGN 5-8-98
PO. BOX 125 BRUSSELDEN 6180 PH0397 524 303



18 TRUMPER LI
BEN



Note: This drawing is an artistic interpretation of the general appearance of the design. It is not meant to be an exact rendition.

2020
Designed: 10/29/2009
Printed: 10/29/2009

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PAGE 04/0



15th December 2020

REF: Nature of Group Training South West Inc. operations

Group Training South West Inc. Offices at 18 Trumper Drive in Busselton are used in line with its objects of the constitution to mainly deliver training and education for apprentices and students and also run the following activities:

- a) To operate such training facilities as are necessary to provide training for apprentices, trainees, youth at risk, disadvantaged and indigenous groups and industry and business
- b) To administer a group apprentice scheme in relation to apprentices, trainees, disadvantaged and indigenous groups, other employees and host employers and foster initiatives of local communities in preparing disadvantage jobseekers for employment
- c) To employ and indenture apprentices to itself and second such apprentices to various host employers for varying periods
- d) To employ trainees under appropriate Contract of Training and second such trainees to various host employers
- e) To employ any other classification of employees under the appropriate statutory regulations and second such employees to various host employers
- f) To encourage, promote and undertake the training of apprentices, trainees and disadvantaged and indigenous groups in the State of Western Australia
- g) To provide and improve training to assist indigenous groups, the unemployed including the long-term unemployed, those with disabilities and other disadvantaged groups including persons in necessitous circumstances who are suffering poverty, sickness and helplessness
- h) To enter into contracts with governments, industry and business to provide services and facilities to assist the community and to deliver public benefits in employment and training matters.

Yours sincerely,


George Khoury CFO
Group Training South West Inc.

HEAD OFFICE
26 Zoe Street
Bunbury WA 6230
Ph: 9729 6666
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HALIFAX SKILLS CENTRE
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PERTH OFFICE
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Osborne Park WA 6017
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STATEMENT BY MEMBERS AND OFFICERS

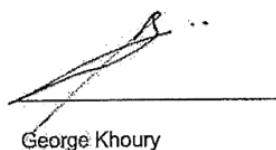
The Board have determined that this special purpose financial report should be prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the accounting policies outlined in Note 1 to the financial statements.

- 1 In our opinion:
 - (a) The Statement Of Comprehensive Income is drawn up so as to give a true and fair view of the Surplus of Group Training South West Inc. for the year ended 30th June 2020
 - (b) The Statement Of Financial Position is drawn up so as to give a true and fair view of the state of affairs of Group Training South West Inc as at 30th June 2020
 - (c) At the date of this statement there are reasonable grounds to believe that Group Training South West Inc. will be able to pay its debts as and when they fall due.
- 2 The accounts have been made out in accordance with applicable Australian accounting standards as noted in Note 1 to the financial report.



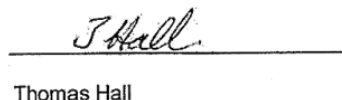
Stany Liaros

Chief Executive Officer
Group Training South West Inc



George Khoury

Chief Financial Officer
Group Training South West Inc



Thomas Hall

Chairperson
Group Training South West Inc



Patricia Fitzhardinge

Chairperson Of Audit Committee
Group Training South West Inc

DATE: 24/09/2020



GROUP TRAINING SOUTH WEST (INC)
Summarised Of Statement Of Comprehensive Income
FOR THE YEAR ENDED 30 JUNE 2020

Summarised Statement Of Comprehensive Income	2020	2019	Variance
Administration - Comprehensive Income for the year	\$471,067	\$166,359	\$304,708
Apprentices & Trainees - Comprehensive profit/ (loss) for the year	\$15,631	(\$101,203)	\$116,834
ATC Employment Solutions -Statement of Comprehensive Income for the Year	\$557,228	\$863,126	(\$305,898)
Training - Comprehensive Income for the year	(\$373,905)	(\$414,522)	\$40,617
Total Comprehensive Income of the Year	\$670,021	\$513,760	\$156,261
Accumulated Surplus brought forward at beginning of year	\$15,898,228	\$15,384,468	\$513,760
ACCUMULATED SURPLUS AT END OF YEAR	\$16,568,249	\$15,898,228	\$670,021

The details of the above stated summarised statement of comprehensive income of each section of GTSW is showing in the attached statements of comprehensive income

The accompanying notes form part of these financial statements



GROUP TRAINING SOUTH WEST (INC)
The Statement Of Financial Position
AS AT 30TH JUNE 2020

	NOTE	2020	2019
CURRENT ASSETS-			
Cash and cash equivalents	1	\$9,290,470	\$6,991,915
Trade and other receivables	2	<u>\$2,080,999</u>	<u>\$3,825,712</u>
TOTAL CURRENT ASSETS-		\$11,371,469	\$10,817,627
NON CURRENT ASSETS-			
Property, plant and equipment	3	<u>\$9,271,979</u>	<u>\$9,379,061</u>
TOTAL NON CURRENT ASSETS-		<u>\$9,271,979</u>	<u>\$9,379,061</u>
TOTAL ASSETS-		\$20,643,448	\$20,196,688
CURRENT LIABILITIES-			
Trade and other payables	4	\$1,185,540	\$1,542,303
Provisions of employment entitlements	5	<u>\$1,008,598</u>	<u>\$871,855</u>
TOTAL CURRENT LIABILITIES-		\$2,194,138	\$2,414,158
NON CURRENT LIABILITIES-			
Provisions of employment entitlements	5	\$32,798	\$34,825
Other Payables	5	<u>\$4,318</u>	<u>\$5,532</u>
TOTAL NON CURRENT LIABILITIES-		<u>\$37,116</u>	<u>\$40,357</u>
TOTAL LIABILITIES-		<u>\$2,231,254</u>	<u>\$2,454,515</u>
NET ASSETS		<u>\$18,412,194</u>	<u>\$17,742,173</u>
ACCUMULATED SURPLUS			
Accumulated Surplus		\$16,568,249	\$15,898,228
Asset Revaluation Reserve	6	\$1,463,945	\$1,463,945
Workers Compensation Premium Reserve	6	<u>\$380,000</u>	<u>\$380,000</u>
TOTAL ACCUMULATED SURPLUS		\$18,412,194	\$17,742,173

The accompanying notes form part of these financial statements



GROUP TRAINING SOUTHWEST (INC)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR TO 30TH JUNE 2020

Statement of Changes in Equity	Retained Earnings	Asset Revaluation Reserve	Workers compensation premium reserve	Total accumulated Funds
Balance at 30 June 2018	\$15,384,468	\$1,463,945	\$380,000	\$17,228,413
Comprehensive Income				
Surplus for the year attributable to the entity	\$513,760	\$0.00	\$0	\$513,760
Other Comprehensive income for the year	\$0	\$0	\$0	\$0
Total Comprehensive income for the year attributable to the entity	\$513,760	\$0.00	\$0	\$513,760
Asset revaluation Reserve for the reporting period	\$0	\$0	\$0	\$0
Workers compensation premium reserve for the reporting period	\$0	\$0	\$0	\$0
Balance at 30 June 2019	\$15,898,228	\$1,463,945	\$380,000	\$17,742,173
Comprehensive Income				
Surplus for the year attributable to the entity	\$670,021	\$0.00	\$0	\$670,021
Other Comprehensive income for the year	\$0	\$0	\$0	\$0
Total Comprehensive income for the year attributable to the entity	\$670,021	\$0.00	\$0	\$670,021
Asset revaluation Reserve for the reporting period	\$0	\$0	\$0	\$0
Workers compensation premium reserve for the reporting period	\$0	\$0	\$0	\$0
Balance at 30 June 2020	\$16,568,249	\$1,463,945	\$380,000	\$18,412,194



GROUP TRAINING SOUTHWEST (INC)
Statement of cash flows
FOR THE YEAR ENDED 30TH JUNE 2020

	Note	2020	2019
		INFLOWS (OUTFLOWS)	INFLOWS (OUTFLOWS)
CASH FLOWS FROM OPERATING ACTIVITIES			
Government Grants		\$3,536,672	\$1,618,011
Receipts From Clients		\$25,743,227	\$21,196,050
Interest Received		\$100,528	\$219,239
Rent Received		\$102,243	\$115,779
Other Receipts		\$773,403	\$380,137
Payments to Employees		(\$23,025,012)	(\$20,360,278)
Payments to Suppliers		(\$4,684,105)	(\$3,442,513)
Net Cash (used in) generated from operating activities	1.2	\$2,546,956	(\$273,575)
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Proceeds from the sale of Plant & Equipment		\$443,654	\$513,215
Cash Paid for the acquisition of Property & Plant & Equipment		(\$692,055)	(\$697,826)
Net Cash Used in Investing Activities		(\$248,401)	(\$184,611)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds of Borrowings (Hire Purchase Agreements)		\$0	\$0
Repayment of Borrowings (Hire Purchase Agreements)		\$0	\$0
Net Cash Used in Hire Purchase agreements		\$0	\$0
Proceeds of Borrowings		\$0	\$0
Repayment of Borrowings		\$0	\$0
Net Cash Used		\$0	\$0
Net Cash Used in Financing Activities		\$0	\$0
NET INCREASE/ (DECREASE) IN CASH HELD		\$2,298,555	(\$458,186)
Cash at the beginning of the financial year		\$6,991,915	\$7,450,101
Cash at the end of the financial year	1.1	\$9,290,470	\$6,991,915

The accompanying notes form part of these financial statements

GROUP TRAINING SOUTH WEST (INC)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
(As per Statement of comprehensive income and financial position)
FOR THE YEAR ENDED 30TH JUNE 2020

1 - Notes to the Statement of Cash Flows

1.1 Reconciliation of Cash

For the purpose of the statements cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	2020	2019
Cash at Bank	\$9,290,470	\$6,991,915

1.2 Reconciliation of Net Cash Provided By Operating Activities to Operating Profit

	2020	2019
Operating surplus/(deficit)	\$670,021	\$513,760
Depreciation	\$340,345	\$346,272
(Profit)/Loss on Asset Sale	\$15,139	\$13,221
<u>Changes in Assets and Liabilities</u>		
Decrease/ (Increase) in Debtors	\$1,744,713	(\$1,745,865)
Increase/(Decrease) in Employment Entitlement Provisions	\$150,881	\$68,071
Increase/(Decrease) in Creditors	(\$369,812)	\$546,776
Increase/(Decrease) in Grants Received in Advance	<u>(\$4,331)</u>	<u>(\$15,810)</u>
	\$2,546,956	(\$273,575)

1.3 Interest Rate %

% of Interest received on every balance as at 30th June 2020

Account Name	% Interest Rate
ADMINISTRATION CHEQUE ACCOUNT	0.01%
APPRENTICE CHEQUE	0.01%
APPRENTICE CMCA	0.01%
APPRENTICE TERM DEPOSIT NO:3	1.50%
APPRENTICE TERM DEPOSIT NO:8	1.70%
BCITF CMCA	0.01%
TRAINING CHEQUE ACCOUNT	0.01%
TRAINING CMCA ACCOUNT	0.01%

2. Contingent Liabilities - Autopay Facility

Nil

Autopay facility has never been used by Group Training SW Inc because of its strong cash holdings position during 2019/2020

3. Unused Limits/Facilities

CWB Overdraft facilities (650700906271) /reviewed annually \$100,000

Business card facility used by the CEO during 2019/2020

"@ the maximum limit of \$25,000 mainly for Business trip (Balance Cleared Monthly)

**GROUP TRAINING SOUTHWEST (INC.)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR TO 30TH JUNE 2020**

NOTE 1 A - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the constitution and the Australian Charities and Non-for profits Commissions Act 2012. The committee has determined that the association is not a reporting entity

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in preparation of this financial report.

a) Revenue

Revenue from the sale of services is recognised upon the delivery of Services to Clients and satisfaction of performance obligations.

Grant Income is matched against related expenditure and accordingly unused grant income is carried forward to future accounting periods.

Interest Revenue is recognised on a proportional basis taking into account the interest rate applicable to the financial assets

All revenue is stated net of the amount of goods and services tax (GST)

b) Property, Plant and Equipment -

Property, Plant and Equipment are carried at cost or at Independent valuation. Any surplus on revaluation is credited directly to the assets revaluation reserve and excluded from the profit and loss account.

However If an asset's carrying amount is decreased as a result of a revaluation, the decrease shall be recognised in profit or loss. The decrease shall be debited directly to asset revaluation reserve to the extent of any credit balance existing in the asset revaluation reserve in respect of that asset

Any gain or loss on the disposal of revalued assets is determined as the difference between the carrying amount of the asset at the time of the disposal and the proceeds of disposal and is included in the result of the company in the year of disposal.

Assets other than freehold land and motor vehicles are depreciated at rates based upon their expected useful economic lives and disposal values, using the diminishing value method. Costs of renewal and replacement of tools are charged directly against expense

**GROUP TRAINING SOUTHWEST (INC.)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR TO 30TH JUNE 2020**

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

c) Income Tax

Group Training Schemes have been classified by the Australian Taxation Office as charitable institutions for the purposes of paragraph(50-5) of the Income Tax Assessment Act and, accordingly, are exempt from income tax . It is not necessary that the administrator of Group Training SW to furnish income tax returns.

d) Pay-roll Tax exemption

A review has been conducted by the Department of Treasury and Finance as per the Pay-roll tax assessment act 2002. Accordingly it was determined by the Commissioner of State Revenue that wages paid by Group Training South West Inc are declared to be exempt pay-roll tax for the purpose of section 40(2)(n) Of the same act with effect from 27 October 2006

e) Employee benefits

Provision is made for the association liability for employees benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured within one year at the amount expected to be paid when the liability is settled,plus related on cost. However Employee benefits payable later than one year have been measured at the present value of the estimated cash outflows to be made for those benefits

Provision is made for long service leave and annual leave, estimated to be payable to employees on the basis of statutory and contractual requirements. The amounts provided have been apportioned between current and non-current, the current provisions being the portion that is expected to be paid within the next twelve months.

f) Comparative Amounts

Where necessary the figures for the previous year have been reclassified to facilitate comparison.

g) Trade Debtors

Sales made on trade credit and due in 7 days are included in Trade Debtors for ATC or otherwise depends on the agreed contractual terms of payment arrangement between the Host employers and ATC

Sales made on trade credit and due in 60 days are included in Trade Debtors for ATC Employment Solutions .

The provisions of doubtful debts \$256,349 have been accepted by the audit committee as at 30/06/2020 which represents 0.81% of the projected 2020/2021 revenue of GTSW

The Board consider it prudent to review the allowance of Doubtfull account provisions on the basis of possible doubtful clients portfolio, the volume of debtors investment, the total yearly revenue and the overall market credit rating

h) Trade Creditors

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether or not invoices have been received. Trade accounts payable are normally settled within 30 days.

i) Commonwealth Incentives for Apprenticeship:

All collected commencement and progression incentives will be brought into revenue account on a straight line basis during the first 3 years of apprenticeship.The Completion Incentives will be recognised as revenue during the 3rd and 4th year using the 3 year or 4 year term of apprenticeship .Unrecognised or deferred income will be reversed and fully recognised as income upon termination or cancellation of the apprenticeship.

GROUP TRAINING SOUTHWEST (INC.)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR TO 30TH JUNE 2020

NOTE 1A - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

- j) The Income Of Group Training South West Inc Operation during 2019/2020 is dependent on the continued receipt of Grants, subsidies and fees for services from the Commonwealth and State Government Which are recognised as earned income as follows:

Sources Of Funds	Recognised Grant /subsidies	Recognised Fee For Services	Recognised Total
Commonwealth Government	\$297,430	\$0	\$297,430
State Government	\$46,480	\$651,235	\$697,715
Construction Training Fund	\$611,617	\$0	\$611,617
ABBTF	\$2,596	\$0	\$2,596
ISMAA	\$3,113	\$0	\$3,113
Job Active	\$10,455	\$0	\$10,455
Step/IEP	\$7,182	\$0	\$7,182
AMP Subsidies	\$4,000	\$0	\$4,000
ATO Jobkeeper Payment	\$2,247,000	\$0	\$2,247,000
ATO JPYG cash boost	\$5,000	\$0	\$5,000
Total	\$3,234,873	\$651,235	\$3,886,108

- k) **Joint Group Training Program Policy Funding**

Income is recognised on the basis of registered commencement of apprentices and trainees employed by Group Training South West Inc. The registered commencement will be shown on the training record system (TRS), which is administered by the WA Department of Training. The registration of commencement will take effect after a successful completion of 6 month probationary period for apprentices and trainees. The Joint GTP funding is received on the basis of projected Number of commencements and will be acquitted by GTSW on the basis of the aforesaid criteria. GTSW will reimburse WA Department of Training for all unregistered commencements during the reporting period.

- l) **Impairment of Assets**

At each reporting date, the association reviews the carrying values of its tangible to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

- m) **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

- n) **Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the entity, are classified as finance leases.

Finance leases are capitalised, recognising an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the entity will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

GROUP TRAINING SOUTHWEST (INC.)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR TO 30TH JUNE 2020

NOTE 1A - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

o) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted). Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: *Revenue from Contracts with Customers*.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: *Business Combinations* applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial assets

- fair value through other comprehensive income; or
- fair value through profit or loss

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and

- o) – NOTE 1A - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES
- A financial asset that meets the following conditions is subsequently measured at amortised cost:
- the financial asset is managed solely to collect contractual cash flows; and
 - the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.
- A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
 - the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.
- By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss. The entity initially designates a financial instrument as measured at fair value through profit or loss if:
- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
 - it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
 - it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.
- The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.
- Equity instruments**
- At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the entity made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.
- or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.
- The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.
- Derecognition of financial assets**
- A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.
- All the following criteria need to be satisfied for the derecognition of a financial asset:
- the right to receive cash flows from the asset has expired or been transferred;
 - all risk and rewards of ownership of the asset have been substantially transferred; and
 - the entity no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).
- On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.
- On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.
- On derecognition of an investment in equity which the entity elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

NOTE 1A - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

o)

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit

- if the credit risk of the financial instrument has increased significantly since initial recognition, the entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there is no significant increase in credit risk since initial recognition, the entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Purchased or originated credit-impaired approach

For financial assets that are considered to be credit-impaired (not on acquisition or originations), the entity measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (eg default or past due event);
- a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the entity assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the entity applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

o)

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.



GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR TO 30TH JUNE 2020

(Continued)

	2020	2019
NOTE 2 -Trade and other receivables		
CURRENT		
Trade Debtors (App Hirers)	\$14,927	\$319,169
Provision for doubtful debts	(\$256,349)	(\$75,000)
Trade Debtors (Labour Hirers)	\$1,303,851	\$3,352,286
Debtors Students Control	\$59,515	\$42,374
ATO Jobkeeper payments in Arrears	\$795,000	\$0
Sundry Debtors	<u>\$151,571</u>	<u>\$153,710</u>
	\$2,068,515	\$3,792,539
Other debtors and prepayments	<u>\$12,484</u>	<u>\$33,173</u>
	\$2,080,999	\$3,825,712

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR TO 30TH JUNE 2020

Note 3

	2020	2019
NOTE 3 - PROPERTY, PLANT AND EQUIPMENT		
Land & Buildings - Craigie Street Bunbury WA		
Land - Building Craigie Street - At Independent valuation (June 2016)	\$0	\$0
Land -Building Craigie Street - At Cost	\$1,091,395	\$1,091,395
	\$1,091,395	\$1,091,395
Provision for depreciation	(\$42,933)	(\$32,588)
	\$1,048,462	\$1,058,807
Offices Skill Centre Expansion - At Independent valuation (June 2016)	\$612,465	\$612,465
Offices Skill Centre Expansion - At Cost	\$0	\$0
	\$612,465	\$612,465
Provision for Depreciation	(\$58,988)	(\$44,796)
	\$553,477	\$567,669
Busselton Office - At Independent Valuation (June 2016)	\$360,000	\$360,000
Busselton Office 18 Trumper Street-at cost	\$0	\$0
	\$360,000	\$360,000
Provision for Depreciation	(\$25,216)	(\$19,150)
	\$334,784	\$340,850
Mandurah Office - 3/19 Davey (New acquisition))-At Cost	\$319,178	\$319,178
Mandurah Office- 3/19 Davey -At Cost	\$0	\$0
	\$319,178	\$319,178
Provision for Depreciation	(\$23,100)	(\$17,688)
	\$296,078	\$301,490
51 Spencer St Building Bunbury WA - At Independent Valuation (June 2016)	\$1,226,450	\$1,226,450
51 Spencer St Building Bunbury WA - At Cost	\$0	\$0
	\$1,226,450	\$1,226,450
Provision for Depreciation	(\$52,153)	(\$39,606)
	\$1,174,297	\$1,186,844
Plant and Equipment - Craigie Street:		
At cost	\$349,743	\$349,743
At Independent Valuation (2000-2001)	\$161,992	\$122,788
	\$511,735	\$472,531
Provision for depreciation	(\$324,776)	(\$281,704)
	\$186,959	\$190,827
Unit 4, 7 Hector Street Osborne Park- At Independent Valuation (June 2016)	\$1,325,000	\$1,325,000
Provision for depreciation	(\$107,763)	(\$81,836)
	\$1,217,237	\$1,243,164
Unit 5, 7 Hector Street Osborne Park- At Independent Valuation (June 2016)	\$1,350,000	\$1,350,000
Provision for depreciation	(\$130,021)	(\$98,740)
	\$1,219,979	\$1,251,260
Plant and equipment - General:		
At cost	\$513,199	\$691,028
Provision for depreciation	(\$358,500)	(\$401,538)
	\$154,699	\$189,490
Plant and equipment - Motor Vehicles:		
At cost	\$556,491	\$494,192
Provision for depreciation	(\$65,992)	(\$46,100)
	\$490,499	\$448,092
Plant and equipment Training-At cost	\$94,089	\$87,929
Provision for depreciation	(\$83,936)	(\$82,161)
	\$10,153	\$5,768
26 Zoe Street Bunbury WA - At Independent Valuation (June 2016)	\$1,538,400	\$1,538,400
At cost	\$29,772	\$8,705
Provision for depreciation	(\$75,992)	(\$56,828)
	\$1,492,180	\$1,490,277
29 Halifax Drive Daven port		
At cost	\$775,942	\$775,942
Provision for depreciation	(\$37,239)	(\$23,206)
	\$738,703	\$752,736
31 Halifax Drive Daven port		
At cost	\$351,787	\$351,787
Provision for depreciation	\$2,704	\$0
	(\$19)	\$0
	\$354,472	\$351,787
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$9,271,979	\$9,379,061

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR TO 30TH JUNE 2020

Note No 3 B)

Movement in carrying amounts															
	Land and building Craigie St	Plant and Equipment - Craigie St	7/4Hector Street Perth Office	7/5Hector Office	Motor Vehicles	Office Equipment and furniture	Office Skill centre- Expansion	Building 51 Spencer Street	Bussellton Office 18 Trumpier Drive	29 Halifax Drive	Moduram Office Davy Street	Office Equipment Training	31 Halifax Drive	26 Zoe Street	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of year 1 July 2018	1,089,417	226,299	1,269,755	1,283,344	429,285	215,092	582,224	1,199,713	347,073	764,825	307,041	7,446	352,367	1,500,061	9,553,943
Additions	-	13,087	-	-	641,491	32,823	-	-	-	-	-	-	-	8,705	697,826
Reversal of Depreciation Provisions / Written Off	-	-	-	-	110,916	42,096	-	-	-	2,239	-	-	-	(579)	173,489
Net Revaluations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	(22,529)	-	-	(831,631)	(45,785)	-	-	-	-	-	-	-	-	(899,925)
Depreciation Expenses	(10,610)	(46,598)	(26,591)	(32,084)	(101,869)	(54,756)	(14,556)	(12,869)	(6,222)	(14,389)	(5,551)	(1,679)	-	(18,489)	(346,272)
Balance at the beginning of year 1 July 2019	1,058,807	190,826	1,243,164	1,251,260	448,092	189,489	567,659	1,186,844	340,850	752,735	301,490	5,767	351,788	1,490,278	9,379,061
Additions	-	39,204	-	-	604,818	18,103	-	-	-	-	-	6,160	2,704	21,066	692,066
Reversal of Depreciation Provisions / Written Off	-	-	-	-	80,758	89,900	-	-	-	-	-	-	-	-	179,658
Net Revaluations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expenses	(10,345)	(43,072)	(25,926)	(31,281)	(542,519)	(95,931)	(14,192)	(12,547)	(6,067)	(14,034)	(5,412)	(1,774)	(19)	(19,164)	(839,450)
Carrying amount at the end of year 30 June 2020	1,048,462	186,959	1,217,237	1,219,979	480,498	154,659	553,477	1,174,297	334,784	738,702	296,078	10,153	354,473	1,482,180	9,271,979

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30TH JUNE 2020

(Continued)

NOTE 4- Trade and other payables

CURRENT	2020	2019
Sundry Creditors	\$711,154	\$788,094
Creditors control	\$7,527	\$16,795
Unearned Training Student Enrolment Fees	\$68,249	\$46,276
Vending machine Fund income in advance	\$1,255	\$528
Government Grants held and not used:		
CTF Special Funding	\$39,950	\$0
SAT COVID19	\$959	\$0
Rent Received In advance	\$0	\$4,726
CW (Craft) Incentives in Advance	\$147,309	\$161,023
Wages Subsidies In Advance	\$1,475	\$3,692
CTF Income In Advance	(\$22,670)	(\$26,407)
CTF Bonus New Start 1/7/2018	\$24,361	\$21,833
Jobskills Income in advance	\$11,220	\$0
Parental Leave Inc In advance	\$0	\$0
ISMAA Income received in advance	\$0	\$46,793
Training Fees Provisions (TAFE/RTO) **	\$137,051	\$146,098
Accrued Tax App	\$0	\$19,922
Accrued Tax Labour Hire	\$0	\$91,297
Accrued Tax - GST Clearing Account	<u>\$57,700</u>	<u>\$221,633</u>
	\$1,185,540	\$1,542,303

**** Training Fees Reimbursement Provisions (TAFE or RTO)**

Under the new Federal Industrial relations System all of Federal Modern Awards applicable to GTSW include the clause for the training fees reimbursement. Therefore apprentices attending technical colleges or schools must be reimbursed all fees paid by them in respect of their apprentice training if they present reports of satisfactory progress.

GTSW had absorbed the cost of the off the job training fees for all employed apprentices for the period from 1st January 2019 to 30 June 2020 and only Non Building training cost will be recovered from appropriate host employers effective from 1st January 2019 Up to a maximum of \$750.00 per year of placement

The training fees provisions have been calculated at an estimated \$1,250 per year including tuition fees and books. Factoring in the relevant concessional fees applied. The training fees provisions will be reviewed and acquitted on the basis of training fees claimed by apprentices and training fees at the end of December each year.

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30TH JUNE 2020

(Continued)

NOTE 5 - PROVISIONS OF EMPLOYMENT ENTITLEMENTS	2020	2019
CURRENT		
Employee entitlements - Annual Leave	\$734,332	\$575,457
Employee entitlements - Roster Day Accrual	\$65,307	\$73,357
Employee entitlements - Long Service Leave	\$190,941	\$194,817
Employee entitlements - Portable Long Service leave	\$18,018	\$28,224
	<u>\$1,008,598</u>	<u>\$871,855</u>
NON CURRENT		
Employee entitlements - Long Service Leave	\$32,798	\$34,825
Employee entitlements -Other Creditors	\$4,318	\$5,532
	<u>\$37,116</u>	<u>\$40,357</u>
Total Liabilities	\$2,231,254	\$2,454,515

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30TH JUNE 2020

(Continued)

	2020	2019
NOTE 6 (A) - ASSET REVALUATION RESERVE		
Opening Balance	\$1,463,945	\$1,463,945
Asset Revaluation Reserve during the reporting period		
Increase -(Decrease) Busselton Office 18 Trumper Drive	\$0	\$0
Increase -(Decrease) Mandurah Office Rafferty Road	\$0	\$0
Increase -(Decrease) Skill Centre 4 Craigie Street	\$0	\$0
Increase -(Decrease) 51 Spencer street Building	\$0	\$0
Increase -(Decrease) GF 7 Hector Street Osborne Park Perth	\$0	\$0
Increase -(Decrease) UF 7 Hector Street Osborne Park Perth	\$0	\$0
Increase -(Decrease) 26 Zoe Street Bunbury WA	\$0	\$0
Total increase in asset revaluation reserve during reporting period	\$0	\$0
Closing Balance	\$1,463,945	\$1,463,945

Group Training South West Inc had hired independent valuers in June 2016 to carry out a valuation of Group Training SW properties in all regional branches

Group Training South West Inc will review all its properties revaluation at the end of every three year to five Years using independent valuers or real estate agents.

	2020	2019
NOTE 6 (B) - WORKERS COMPENSATION PREMIUM RESERVE		
Opening Balance	\$380,000	\$380,000
Increase- Workers premium Reserve during the reporting period	\$0	\$0
Closing Balance	\$380,000	\$380,000

The Board consider it prudent to recognise the above workers compensation premium reserve, in the event or any occurrence of unforeseen claims in future years

Burning Cost Policy : Workers Compensation

Group Training South West Inc pays a deposit premium at the time of W/c Policy is written. The deposit premium is subsequently adjusted depending on GTSW claims experience. The premium adjustment will be reviewed every year and will not exceed the agreed maximum premium at any time.

An injury management consultancy is provided by CGU (Insurance underwriting CO) to support the burning cost policy

NOTE 7- SEGMENT REPORTING

Group Training South West (Inc.) operates in the employment industry in the South West of Western Australia, Peel Region and Perth.

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30TH JUNE 2020

(Continued)

NOTE 8- Leasing Commitments

8(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements

Payable - minimum lease payments

	2020	2019
not later than 12 months	\$0	\$0
between 12 months and 5 years	\$0	\$0
greater than 5 years	\$0	\$0

Note 9 - Events after the Balance Sheet Date

No Subsequent events after year end	\$0	\$0
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There is no other matter or circumstance which has arisen since 30 June 2020 that has significantly affected, or may significantly affect:

- (a) The entity's operations in future financial years; or
- (b) The results of those operations in future financial years; or
- (c) The entity's state of affairs in future financial years.

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30TH JUNE 2020

(Continued)

Note 10

FINANCIAL RISK MANAGEMENT

a. Financial Risk Management Policies

The association's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable.

The association does not have any derivative instruments at 30 June 2019.

i. Treasury Risk Management

A finance committee consisting of senior committee members meet on a regular basis with CEO and CFO to analyse financial risk exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the association in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The finance committee operates under policies approved by the Board members. Risk management policies are approved and reviewed when required by the Board on a regular basis. These include the use of credit risk policies and future cash flow requirements.

ii. Financial Risk Exposures and Management

Liquidity risk

The association is not exposed to fluctuations in foreign currencies.

The association manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

Credit risk

Credit risk is managed and reviewed regularly by the finance committee. It arises from exposures to customers and deposits with financial institutions.

The finance committee monitors credit risk by actively assessing the rating quality and liquidity of counter parties:

- only banks and financial institutions with an 'AA' rating are utilised;
- all potential members are rated for credit worthiness taking into account their particular circumstance and financial standing; and
- Clients that do not meet the association's strict credit policies may only purchase in cash or using recognised credit cards or direct debit.

At this reporting period the association does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the association.

Price risk

The association is not exposed to any material commodity price risk.

NOTE 11

ACCUMULATED FUNDS EQUITY MANAGEMENT

The finance committee members control the accumulated funds equity of the association in order to maintain a good debt-to-equity ratio and to ensure that the association can fund its operations and continue as a going concern.

The association's debt and capital includes financial liabilities, supported by financial assets.

GROUP TRAINING SOUTH WEST (INC)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30TH JUNE 2020

(Continued)

Note 12

Other Contingencies

There are no other contingent liabilities or any other litigation currently in existence as far as Group Training SW's operation is concerned either as plaintiff or defendant.

Note 13

Capital Commitment

As at 30 June 2020 GTSW Inc had No Capital Commitment.

Note 14

COVID19 IMPACT

In March 2020, the World Health Organisation classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the organisation's financial condition, liquidity, and future results of operations. Management is actively monitoring the situation on its financial condition, liquidity, operations, industry, and workforce and has implemented a ATC Contingencies Plan for dealing with the outbreak and its effects on the organisation.

Group Training South West has received the following financial assistance amounts to 30 June 2020:

* Cashflow Boost	\$50,000
* JobKeeper Subsidy	\$2,247,000
* CTF Covid19 funding	\$203,300

The JobKeeper Subsidy is being passed on to host employers with charge out rates being discounted by 87.5% effective from 1st May 2020

The top up JobKeeper Subsidy is also being passed on to ATCES clients as a discounted charge out rates effective from 1st May 2020



GROUP TRAINING SOUTH WEST (INC)
ADMINISTRATION
Statement Of Profit or Loss and Other Comprehensive Income

	2020	2019
Revenue		
ATO COVID 19 PYG cashh Boost	\$50,000	\$0
ATO Job keeper payment	\$274,500	\$0
Cleaning & Electricity Recoupment	\$8,273	\$14,471
Interest	\$15	\$123
Motor Vehicle Recoupment	\$264,436	\$262,161
Profit on sale of Motor Vehicle	\$5,966	\$9,208
Postage Recoupment	\$5,004	\$4,530
Rent Recoupment	\$154,000	\$150,000
Rent revenue	\$102,243	\$115,334
Stationery Recoupment	\$1,184	\$1,379
Telephone Recoupment	\$69,814	\$62,306
Training Recoupment	\$15,887	\$10,798
Travel & Accommodation Recoupment	\$16,597	\$7,098
Wage Recoupment	\$2,986,706	\$2,983,287
PPL recoupment	\$13,331	\$19,120
ATC Awards Sponsorship	\$0	\$27,668
Admin Clearance and Refund	\$0	<u>\$752</u>
Total Revenue	\$3,967,956	\$3,668,235

GROUP TRAINING SOUTH WEST (INC)
ADMINISTRATION
Statement Of Profit or Loss and Other Comprehensive Income

Expenses	2019	2019
ATC Awards Ceremony	\$0	\$31,127
Bank Charges and Interest	\$3,747	\$3,657
Computer Support	\$0	\$3,748
Depreciation	\$228,920	\$242,624
Electricity	\$6,310	\$15,769
Fringe Benefit Tax	\$177,385	\$173,517
Insurance & Workers Compensation	\$92,649	\$150,965
Loss on Sale of Motor Vehicle	\$15,073	\$16,708
Loss on Sale of Plant And Equipment	\$6,032	\$5,721
Motor Vehicle Expenses	\$100,495	\$104,495
Motor Vehicle Depreciation	\$109,651	\$101,969
Postage & Deliveries	\$3,374	\$4,134
Staff Superannuation	\$238,865	\$257,018
Staff Wages	\$2,247,513	\$2,163,355
Staff Fringe Benefit and other residual benefits	\$155,991	\$146,562
Telephone	\$76,096	\$62,379
Staff-Training	\$15,886	\$10,684
Staff Uniforms	\$921	\$0
Travel & Accommodation	\$16,595	\$6,203
Stationery	\$1,386	\$238
Repairs and Maintenance	\$0	\$570
BAS Clearance	\$0	\$1
Entertainment -FBT	\$0	\$247
Entertainment Non FBT	\$0	\$185
TOTAL Expenses	\$3,496,889	\$3,501,876
Surplus for the Year	\$471,067	\$166,359
Total other Comprehensive of the year	\$0.00	\$0.00
Total comprehensive income for the year	\$471,067	\$166,359



GROUP TRAINING SOUTH WEST (INC)
APPRENTICES & TRAINEES
Statement Of Profit or Loss and Other Comprehensive Income

	2020	2019
Revenue		
Apprentice Charge Out	\$7,915,375	\$9,547,447
Trainee Charge Out	\$958,215	\$838,488
ATO Jobkeeper payment	\$1,810,500	\$0
Support Mid career Income	\$4,000	\$0
ISMAA	\$3,113	\$53,661
Jobactive Wages Subsidies	\$10,455	\$24,248
AMP Subsidy	\$0	\$7,606
CTF Reimbursement	\$308,317	\$354,883
CTF COVID19 Funding	\$203,300	\$0
Synnergy COVID 19	\$17,500	\$0
Craft & Trainee Incentives	\$202,463	\$332,599
Daws Incentives	\$2,265	\$0
Step / IEP For ASBT Income	\$7,182	\$21,545
ABBTf Income	\$2,596	\$3,108
Selection & aptitude Test Rec.	\$950	\$1,439
Interest	\$77,477	\$168,033
Joint Funding	\$46,480	\$48,560
Wages Subsidy Recoupment	\$64,967	\$58,035
Workers Compensation /income protection Recoupment	\$78,918	\$105,370
Apprentices other wages refund	\$0	\$0
Training Fees Prov Clearance	\$88,028	\$120,384
Clearance Prov of Doubtfull acc	\$23,515	\$0
Career Option For Women Fund	\$0	\$2,000
Total Revenue	\$11,825,616	\$11,687,406

GROUP TRAINING SOUTH WEST (INC)
APPRENTICES & TRAINEES
Statement Of Profit or Loss and Other Comprehensive Income

	2020	2019
Expenses		
Accounting & Auditing Fees	\$14,972	\$19,136
Advertising & Promotion/Sponsorship	\$145,814	\$128,668
Bad Debt Write-off	\$2,461	\$20,942
Interest And Bank Charges	(\$3,055)	(\$2,964)
Computer Support/maintenance	\$23,662	\$26,329
Debt Collection/Credit Checks	\$2,666	\$1,078
Electricity & Cleaning Reimbursement	\$17,039	\$19,961
Medical Examination	\$14,291	\$17,034
Insurance - w.comp.	\$236,356	\$313,524
Motor Vehicle Reimbursement & Expenses	\$234,280	\$191,302
Petty Cash	\$3,598	\$2,353
Housekeeping & Maintenance	\$30,204	\$36,590
Postage & Deliveries	\$5,968	\$6,109
Rent Reimbursement & rates&taxes	\$119,876	\$121,085
Security & Nightguard	\$6,016	\$6,305
Staff Training & Incidentals & Uniform	\$22,698	\$7,127
Safety & Protective Clothing	\$14,420	\$19,013
Selection & Recruitment	\$68	\$150
Stationery	\$10,836	\$18,542
Superannuation	\$627,193	\$627,983
Awards Training Fees Provisions	\$78,980	\$0
Training Claims Reimbursment	\$134,739	\$250,055
Telephone Reimbursement	\$48,461	\$46,543
Trade Association/Subscriptions	\$28,794	\$32,481
Travel & Accommodation	\$16,709	\$13,343
Apprentices Training/Library Resource	\$930	\$1,465
Apprentices/Trainees /Wages	\$8,126,962	\$7,900,537
Staff Wages Reimbursement	\$1,813,589	\$1,949,983
Deceased Estate Wages	\$0	\$3,173
ISMAA overheads	\$0	\$228
wwc screening application fees	\$0	\$255
Staff Uniform	\$1,936	\$3,307
Staff Incidentals	\$3,963	\$4,792
Non FBT Living away from	\$25,559	\$2,180
TOTAL Expenses	\$11,809,985	\$11,788,609
Surplus for the Year	\$15,631	(\$101,203)
Total other Comprehensive of the year	\$0.00	\$0.00
Total comprehensive Income for the year	\$15,631	(\$101,203)



GROUP TRAINING SOUTH WEST (INC)
ATC Employment Solutions
Statement Of Profit or Loss and Other Comprehensive Income

	2020	2019
Revenue		
Labour Hire Casual fees	\$15,197,739	\$12,489,228
ATO Jobkeeper Funding	\$162,000	\$0
ATO Jobkeeper Funding been passed on to Clients	(\$139,584)	\$0
Government Subsidy Received	\$9,773	\$13,409
Workers Compensation recoup	\$336,429	\$227,228
Total Revenue	\$15,566,357	\$12,729,865
Expenses		
Legal Fees	\$45,839	0
Advertising and Promotion	\$499	\$1,597
Computer Support	\$4,168	\$4,429
Provisions for Doubtfull account	\$204,864	\$0
Electricity	\$3,697	\$977
Subscriptions	\$15,547	\$12,840
Insurance-W-compensations	\$536,111	\$422,446
Motor Vehicle Reimbursement	\$11,371	\$18,037
Superannuation	\$878,757	\$665,220
Labour hire wages	\$12,801,420	\$10,364,457
Construction Portable LSL	\$88,194	\$67,915
Jobactive Subsidies	\$14,318	\$17,727
Stationery & Photocopying reimbursment	\$278	\$339
Telephone Reimbursement	\$4,611	\$3,679
Wages - Admin reimbursment	\$385,918	\$280,253
Staff Incidentals and Uniforms	\$727	\$0
Training Expenditure	\$3,178	\$0
Travel and accomodation	\$3,370	\$0
Drug /Alcohol testing	\$6,262	\$6,534
Safety and clothing	\$0	\$289
TOTAL Expenses	\$15,009,129	\$11,866,739
Surplus for the Year	\$557,228	\$863,126
Total other Comprehensive of the year	\$0.00	\$0.00
Total comprehensive Income for the year	\$557,228	\$863,126



GROUP TRAINING SOUTH WEST (INC)
TRAINING
Statement Of Profit or Loss and Other Comprehensive Income

	2020	2019
Revenue		
Interest	\$60	\$585
Room and SC Facilities Hire	\$225	\$445
Training Deliveries Trainees/Apprentices	\$517,270	\$540,624
Prevocational Training-Industry Specific	\$46,802	\$57,193
High Risk /EWP/Forklift	\$28,843	\$12,715
Priority Ind Training	\$43,725	\$61,282
Training Deliveries Trainees	\$6,609	\$3,789
Synergy Rebate	\$2,500	\$0
Training Material recovery	\$31,289	\$36,714
White Card	\$5,540	<u>\$1,850.00</u>
Total Revenue	\$682,863	\$715,197
Expenses		
External Audit Fees	\$4,308	\$924
Bank Fees	\$2,562	\$2,091
High Risk overheads	\$1,623	\$0
Contracted Training deliveries	\$19,165	\$64,628
Superannuation contracted lecturer	\$1,327	\$10,868
Conference and Seminars	\$0	\$0
Accreditation and Licence Fees	\$4,258	\$19,993
Depreciation	\$1,774	\$1,679
Electricity Reimbursement	\$11,474	\$17,605
Repairs & Maintenance	\$12,930	\$16,290
Household Expenditure	\$6,176	\$5,963
Motor Vehicle Reimbursement	\$18,785	\$52,822
Promotion and Advertising	\$952	\$1,325
Rent reimbursement To Adm /rates	\$110,081	\$103,733
Security & Nightguard	\$480	\$189
Skill Centre Training Expenses	\$22,989	\$34,436
Software/Computer Support	\$4,298	\$5,391
Stationery & Photocopying reimbursement	\$3,340	\$5,169
Telephone Reimbursement	\$17,342	\$12,684
Training Reference Materials	\$15,132	\$12,729
Travel & Accommodation	\$4,558	\$2,037
Staff Incidentals and Uniforms	\$4,758	\$4,539
Wages - Admin reimbursement	\$784,751	\$753,051
Working WCC Fees	\$1,950	\$0
Petty cash	\$1,755	\$1,573
TOTAL Expenses	<u>\$1,056,768</u>	<u>\$1,129,719</u>
Surplus for the Year	(\$373,905)	(\$414,522)
Total other Comprehensive of the year	<u>\$0.00</u>	<u>\$0.00</u>
Total comprehensive income for the year	(\$373,905)	(\$414,522)



**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF GROUP TRAINING SOUTH WEST INC.**

Opinion

We have audited the financial report of Group Training South West Inc. which comprises the statement of financial position as at 30 June 2020, the summarised statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report has been prepared in accordance with the *Associations Incorporation Act (WA) 2015* and Division 60 of the *Australian Charities and Not-for-profits Commissions Act 2012*, including:

- i) giving a true and fair view, in all material respects, of the financial position of Group Training South West as at 30 June 2020, and of its financial performance and its cash flows for the year then ended; and
- ii) complying with Australian Accounting Standards to the extent described in Note 1, the *Associations Incorporation Act (WA) 2015* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013*

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of Group Training South West Inc. in accordance with the ethical requirements of the *Associations Incorporation Act (WA) 2015*, *Australian Charities and Not-for-profits Commission Act 2012* and the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter- Basis of Accounting

We draw attention to Note 1A to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Group Training South West Inc. to meet the requirements of the *Associations Incorporation Act (WA) 2015* and *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act (WA) 2015*, the *Australian Charities and Not-for-profits Commissions Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management are responsible for assessing Group Training South West Inc's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate Group Training South West Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Group Training South West Inc's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

AMD Chartered Accountants



TIM PARTRIDGE
Director

28-30 Wellington Street, Bunbury, Western Australia

Dated this 30th day of September 2020

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE BOARD OF GROUP TRAINING SOUTH WEST INC.**

I declare that to the best of my knowledge and belief, during the year ended 30 June 2020, there have been no contraventions of:

- i) The auditor independence requirements as set out in Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act (WA) 2015* in relation to the audit; and
- ii) Any applicable code of professional conduct in relation to the audit.

AMD Chartered Accountants



**TIM PARTRIDGE FCA
Director**

Bunbury, WA

Dated this 24th day of September 2020

17. CHIEF EXECUTIVE OFFICERS REPORT**17.2 CURRENT ACTIVE TENDERS**

STRATEGIC THEME	LEADERSHIP - A Council that connects with the community and is accountable in its decision making.
STRATEGIC PRIORITY	4.2 Deliver governance systems that facilitate open, ethical and transparent decision making.
SUBJECT INDEX	Councillors' Information Bulletin
BUSINESS UNIT	Executive Services
REPORTING OFFICER	Reporting Officers - Various
AUTHORISING OFFICER	Chief Executive Officer - Mike Archer
NATURE OF DECISION	Noting: The item is simply for information purposes and noting
VOTING REQUIREMENT	Simple Majority
ATTACHMENTS	Nil

OFFICER RECOMMENDATION

That the Current Active Tenders report be noted.

EXECUTIVE SUMMARY

This report provides an overview of the City's current active tenders.

17.2.1 Current Active Tenders**RFT04/21 ROAD NETWORK UPGRADE – PEEL TERRACE CAUSEWAY ROAD INTERSECTION UPGRADE – STAGE 1A**

- *It is intended that an invitation for tenders will be advertised in July/August 2021.*

RFT 05/21 PROCESSING AND DISPOSAL GREEN WASTE

- *Requirement – processing and removal of green waste at the City's waste facilities.*
- *A request for tender was advertised on 6 March 2021 and closed on 8 April 2021.*
- *3 Tenders were received, which are under evaluation.*
- *The value of the contract is expected to exceed the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders).*
- *A report to Council for a decision on the tender is included in the 28 July Council meeting agenda.*

RFT 07/21 STREET AND DRAIN CLEANING SERVICES

- *Requirement – street and drain cleaning services across the City of Busselton.*
- *Invitation for tenders was advertised on 12 May 2021 and closed on 1 June 2021.*
- *Two submissions were received.*
- *The value of the contract is expected to exceed the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders).*
- *A report to Council for a decision on the tender is intended to be included in the 11 August Council meeting agenda.*

RFT 08/21 DUNSBOROUGH LAKES SPORTS PRECINCT- SUPPLY AND PLANTING OF TURFGRASS

- *Requirement - supply and install of turf grass sod at Dunsborough Lakes Sports Precinct.*
- *A request for tender was advertised on 10 April 2021 and closed on 4 May 2021.*
- *One tender submission was received from LD Total with 6 different turf options (and a range of prices).*
- *The value of the contract may (or may not) exceed the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders).*
- *The value of the contract is within the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders), so a report to the CEO recommending which tender to accept will be presented shortly.*

RFT 11/21 DUNSBOROUGH NON-POTABLE WATER NETWORK

- *Requirement – installation of:*
 - *a pump station and associated electrical works at the Dunsborough 1 Sue Coal production bore located in the road reserve in Quindalup;*
 - *a pipeline from the bore to the irrigation storage tanks at the Diamante Blvd pump station.*
- *A request for tender was advertised on 5 May 2021 and closed on 1 June 2021.*
- *Three submissions were received for the pipeline works and two submissions were received for the pump station.*
- *The value of the contract exceeds the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders).*
- *A report to Council for a decision on the tender is included in the 28 July 2021 Council meeting agenda.*

RFT 12/21 BUSSELTON FORESHORE EAST CIVIL AND LANDSCAPING WORKS

- *Requirement - a suitable contractor for civil and landscaping works as part of the redevelopment of the Busselton Foreshore East.*
- *A request for tender was advertised on 5 June 2021 and closed on 29 June 2021.*
- *Five submissions were received.*
- *The value of the contract exceeds the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders).*
- *It is intended that a report to Council for a decision on the tender will be presented to Council at its meeting on 11 August 2021.*

RFT 13/21 TURF MAINTENANCE SERVICES

- *Requirements – a contractor to provide turf maintenance services for the City's broad acre sites such as playing fields and large public open spaces.*
- *A request for tender was advertised on 23 June and closed on 15 July 2021.*
- *Five submissions were received.*
- *The value of the contract exceeds the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders).*
- *It is intended that a report to Council for a decision on the tender will be presented to Council at its meeting on 24 August 2021.*

RFT 14/21 ELECTRONIC EVENTS BILLBOARD

- Requirements - the design, fabrication and installation of an electronic events billboard on Bussell Hwy, Busselton.
- A request for tender was advertised on 19 June and closed on 14 July 2021.
- Three submissions were received.
- The value of the contract exceeds the CEO's delegated power for accepting tenders (DA 1 – 07 Inviting, Rejecting and Accepting Tenders).
- It is intended that a report to Council for a decision on the tender will be presented to Council at its meeting on 11 August 2021.

PQS 02/21 PARKS AND GARDENS SERVICES

- *Requirement – a panel of suppliers to provide the City's parks and gardens services in the City of Busselton.*
- *A request for applicants was advertised on 22 May 2021 and closed on 11 June 2021.*
- Eleven applications were received for the panel.
- The applications will be evaluated and the panel of pre-qualified suppliers will be established by the CEO under delegation (DA1-10 Panels of Pre-Qualified Suppliers).

PQS 03/21 BULK RECYCLABLE WASTE COLLECTION AND PROCESSING

- Requirement – a panel of suppliers to provide bulk recyclable and non-recyclable waste collection and processing services in the City of Busselton.
- A request for applicants was advertised on 22 May 2021 and closed on 15 June 2021.
- Two submissions were received.
- The applications will be evaluated and the panel of pre-qualified suppliers will be established by the CEO under delegation (DA1-10 Panels of Pre-Qualified Suppliers).

20. CONFIDENTIAL MATTERS**20.1 RATING DEBT RECOVERY**

The reports listed below are of a confidential nature, in accordance with section 5.23(2) of the Local Government Act 1995. These reports have been provided to Councillors, the Chief Executive Officer and Directors only.

RECOMMENDATION

That the meeting is closed to members of the public to discuss the following items which are confidential for the reasons as shown.

20.1 Finance Committee - 21/7/2021 - RATING DEBT RECOVERY

This report contains information of a confidential nature in accordance with Section 5.23(2)(b) of the Local Government Act 1995, as it contains information relating to the personal affairs of any person.