

Please note: These minutes are yet to be confirmed as a true record of proceedings

CITY OF BUSSELTON

MINUTES FOR THE FINANCE COMMITTEE MEETING HELD ON 21 JULY 2021

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MINUTES

MINUTES OF FINANCE COMMITTEE HELD IN THE COMMITTEE ROOM, ADMINISTRATION BUILDING,
SOUTHERN DRIVE, BUSSELTON, ON 21 JULY 2021 AT 10.00AM.

1. DECLARATION OF OPENING, ACKNOWLEDGEMENT OF COUNTRY AND ANNOUNCEMENT OF VISITORS

The Presiding Member opened the meeting at 10.02am.

The Presiding Member noted this meeting is held on the lands of the Wadandi people and acknowledged them as Traditional Owners, paying respect to their Elders, past and present, and Aboriginal Elders of other communities who may be present.

2. ATTENDANCE

Presiding Member:

Cr Paul Carter

Members:

Cr Grant Henley
Cr Sue Riccelli
Cr Jo Barrett-Lennard
Cr Ross Paine (*Deputy Member*)

Officers:

Mr Tony Nottle, Director, Finance and Corporate Services
Mrs Tanya Gillett, Acting Director, Planning and Development Services
Mr Paul Sheridan, Manager, Financial Services
Mr David Nicholson, Rates Coordinator
Mr Paul Breman, Special Advisor – Business Systems Improvement Project
Ms Melissa Egan, Governance Officer

Apologies:

Cr Phill Cronin

3. PUBLIC QUESTION TIME

Nil

4. DISCLOSURE OF INTERESTS

Nil

5. CONFIRMATION OF MINUTES

5.1 Minutes of the Finance Committee Meeting held 9 June 2021

COMMITTEE DECISION

F2107/028 Moved Councillor G Henley, seconded Councillor J Barrett-Lennard

That the Minutes of the Finance Committee Meeting held 9 June 2021 be confirmed as a true and correct record.

CARRIED 5/0

10.04am: At this point in the meeting, the Presiding Member agreed that Item 6.3 'Application for Rate Exemption – Group Training South West Inc.' would be moved forward for the benefit of officers presenting the item.

6. REPORTS

6.3 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  

COMMITTEE RECOMMENDATION

F2107/029 Moved Councillor G Henley, seconded Councillor J Barrett-Lennard

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.**

CARRIED 5/0

BY ABSOLUTE MAJORITY

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, Busseton. 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 Busseton’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
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Busselton WA 6280
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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
 (2) Address (2) 26 Zoe Street, Bunbury
 (3) Occupation (2) Chief Executive Officer

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, 2020
 In the presence of George E. 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

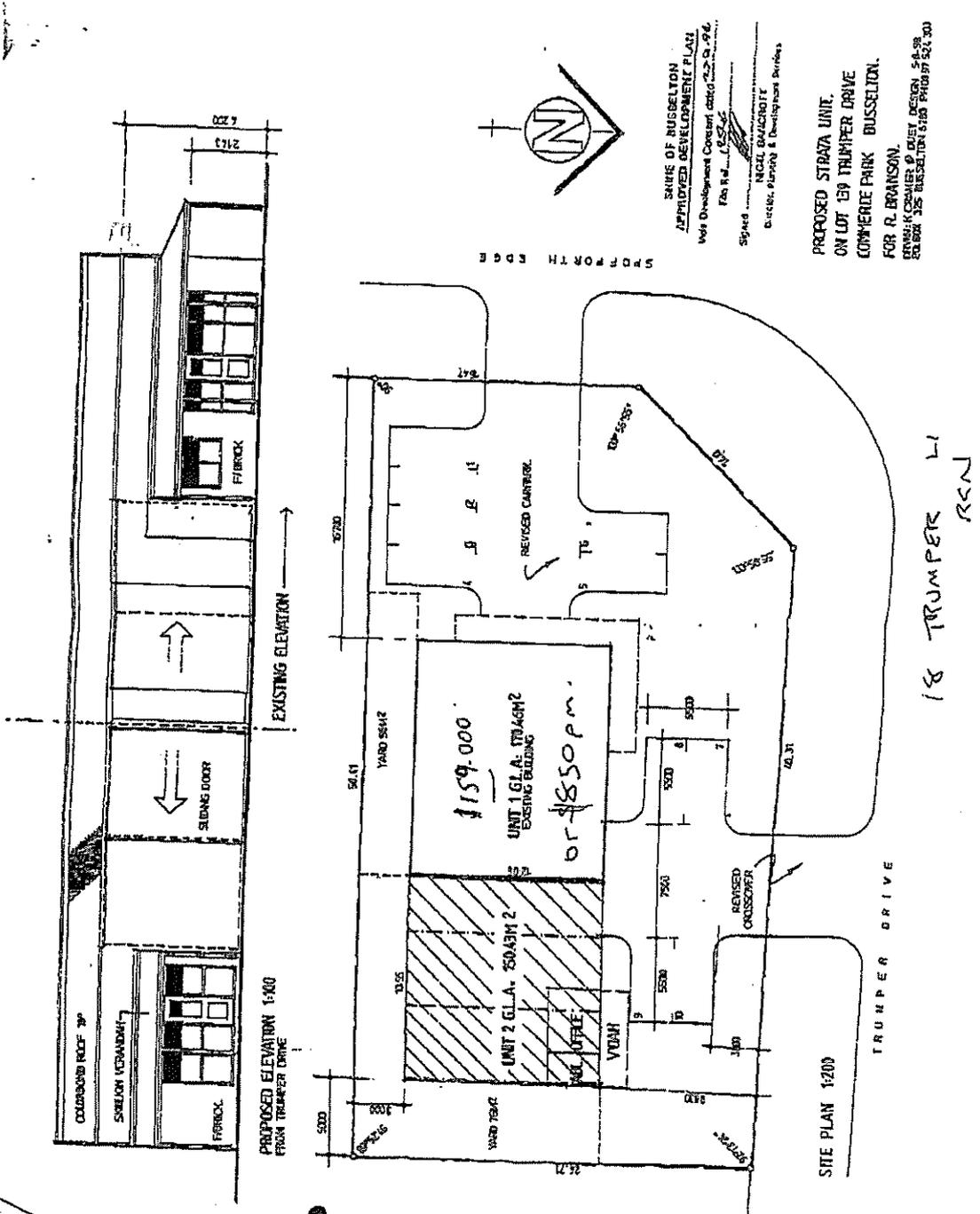
 (4)

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

FROM : GTSW BSN
10:06:00 THU 11:00 PAX UT

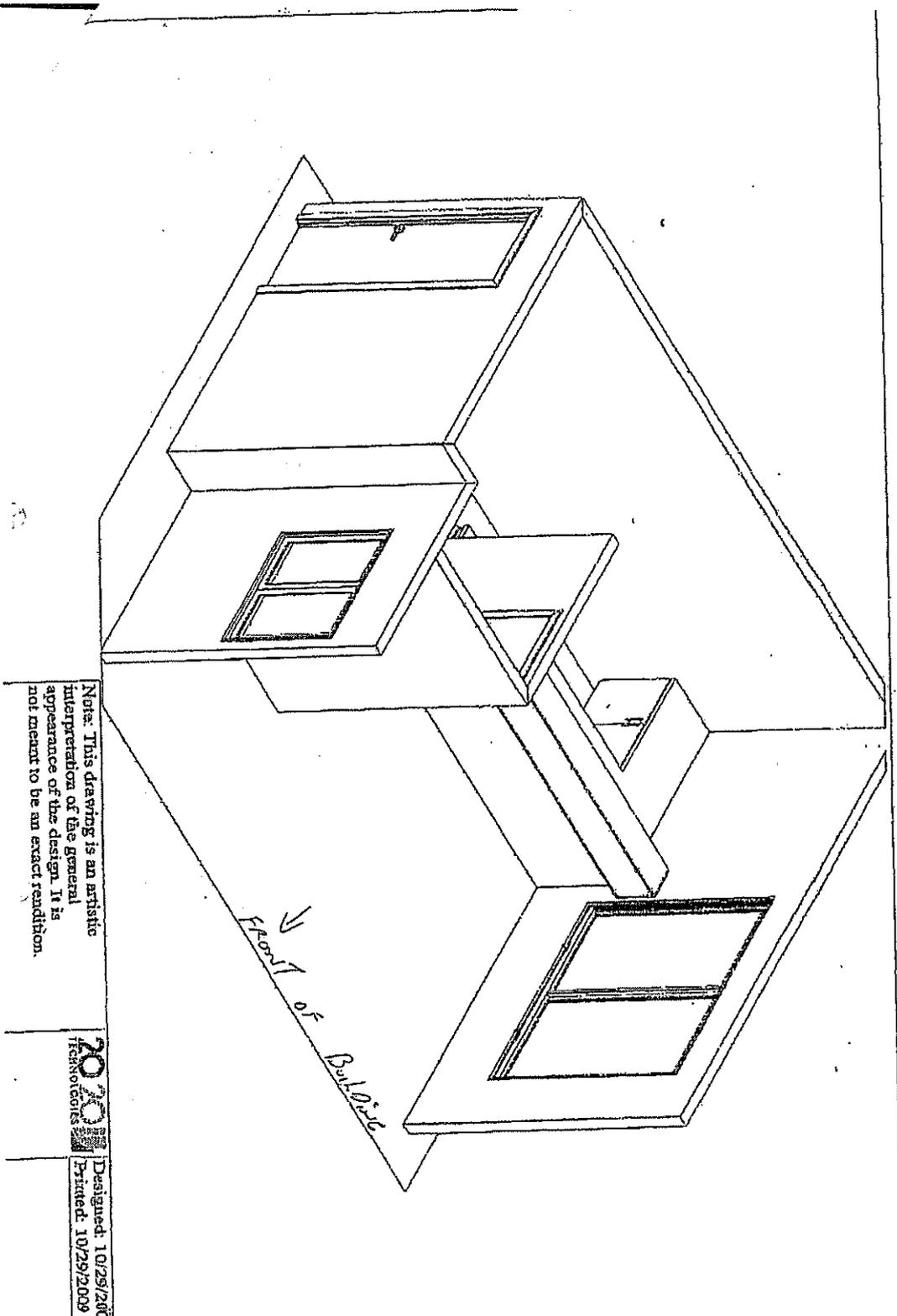
08 97543164
08 97543164 BUSSELTION FIRST NATIONAL

Feb. 10 2000 01:09PM P2
002



ENGINE OF BUSSELTION
APPROVED DEVELOPMENT PLAN
With Development Consent dated 22/02/96
File No. 185246
Signed: _____
NICK BAJACHOFF
Director, Planning & Development Services
PROPOSED STRAZA UNIT,
ON LOT 139 TRUMPER DRIVE
COMMERCIAL PARK BUSSELTION,
FOR R. BRANSON
DRAWN: K. CHAMBERLAIN, CIVIL DESIGN 5/8/98
SCALE: 1:250 (SEE PLAN 01/02) PHOTO: 97/52/300

18 TRUMPER LI
RKN



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



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

FRONT of Balcony

97543164

FILE 04/0

29/10/2009 08:19 97543164



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 ad 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
www.gtsw.com.au

HALIFAX SKILLS CENTRE
29 Halifax Drive
Bunbury WA 6230
Ph: 9796 6111
E: admin.atcbunbury@gtsw.com.au

CRAIGIE ST SKILLS CENTRE
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Ph: 9725 7911
E: trgskls@gtsw.com.au

BUSSELTON OFFICE
18 Trumper Drive
Busselton WA 6280
Ph: 9754 3001
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PERTH OFFICE
Suite 4 / 7 Hector Street West,
Osborne Park WA 6017
Ph: 9204 4566
E: admin.perth@gtsw.com.au



GROUP TRAINING SOUTH WEST (INC)

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.



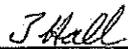
Stary Liaros

**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	\$186,359	\$304,708
Apprentices & Trainees - Comprehensive profit/ (loss) for the year	\$16,631	(\$101,203)	\$116,834
ATC Employment Solutions -Statement of Comprehensive Income for the Year	\$557,228	\$863,128	(\$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		<u>\$18,412,194</u>	<u>\$17,742,173</u>

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	\$2,548,956	(\$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	(\$4,331)	(\$15,810)
	\$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 its 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 Jobjeper 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

Nota 3

	2020	2019
NOTE 3 - PROPERTY, PLANT AND EQUIPMENT		
Land & Buildings - Craigle Street Bunbury WA		
Land - Building Craigle Street - At Independent valuation (June 2016)	\$0	\$0
Land -Building Craigle Street - At Cost	<u>\$1,091,395</u>	<u>\$1,091,395</u>
	\$1,091,395	\$1,091,395
Provision for depreciation	<u>(\$42,933)</u>	<u>(\$32,588)</u>
	\$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	<u>\$0</u>	<u>\$0</u>
	\$612,465	\$612,465
Provision for Depreciation	<u>(\$58,988)</u>	<u>(\$44,796)</u>
	\$553,477	\$567,669
Bussellon Office - At Independent Valuation (June 2016)	\$360,000	\$360,000
Bussellon Office 18 Trumper Street-at cost	<u>\$0</u>	<u>\$0</u>
	\$360,000	\$360,000
Provision for Depreciation	<u>(\$25,216)</u>	<u>(\$19,150)</u>
	\$334,784	\$340,850
Mandurah Office - 3/19 Davay (New acquisition)-At Cost	\$319,178	\$319,178
Mandurah Office- 3/19 Davay -At Cost	<u>\$0</u>	<u>\$0</u>
	\$319,178	\$319,178
Provision for Depreciation	<u>(\$23,100)</u>	<u>(\$17,688)</u>
	\$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	<u>\$0</u>	<u>\$0</u>
	\$1,226,450	\$1,226,450
Provision for Depreciation	<u>(\$52,153)</u>	<u>(\$39,606)</u>
	\$1,174,297	\$1,186,844
Plant and Equipment - Craigle Street:		
At cost	\$349,743	\$349,743
At Independent Valuation (2000-2001)	<u>\$161,892</u>	<u>\$122,788</u>
	\$511,735	\$472,531
Provision for depreciation	<u>(\$324,776)</u>	<u>(\$281,704)</u>
	\$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	<u>(\$107,763)</u>	<u>(\$81,836)</u>
	\$1,217,237	\$1,243,164
Unit 6, 7 Hector Street Osborne Park- At Independent Valuation (June 2016)	\$1,350,000	\$1,350,000
Provision for depreciation	<u>(\$139,021)</u>	<u>(\$98,740)</u>
	\$1,219,979	\$1,251,260
Plant and equipment - General:		
At cost	\$513,199	\$591,028
Provision for depreciation	<u>(\$358,500)</u>	<u>(\$401,538)</u>
	\$154,699	\$189,490
Plant and equipment - Motor Vehicles:		
At cost	\$556,491	\$494,192
Provision for depreciation	<u>(\$65,992)</u>	<u>(\$46,100)</u>
	\$490,499	\$448,092
Plant and equipment Training-At cost	\$94,089	\$87,929
Provision for depreciation	<u>(\$83,936)</u>	<u>(\$82,161)</u>
	\$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	<u>(\$25,992)</u>	<u>(\$58,828)</u>
	\$1,492,180	\$1,490,277
29 Halifax Drive Davon port		
At cost	\$775,942	\$776,942
Provision for depreciation	<u>(\$37,239)</u>	<u>(\$23,206)</u>
	\$738,703	\$752,736
31 Halifax Drive Davon port		
At cost	\$351,787	\$351,787
Provision for depreciation	<u>\$2,704</u>	<u>\$0</u>
	\$354,472	\$351,787
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>\$9,271,979</u>	<u>\$9,379,061</u>

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	7/4 Hecker Street Perth Office	7/4 Hecker Street Perth Office	Motor Vehicles	Office Equipment and furniture	Office Estimate	Building 51 Spanner Street	Buselson Office 18 Temper Drive	Madame Office Devoey Street	Office Equipment Traralgon	31 Halifax Drive	28 Zoe Street	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of year 1 July 2018	1,853,417	228,239	1,269,785	1,203,244	428,285	215,032	582,324	1,199,713	347,073	754,823	307,041	7,446	352,367	9,553,943
Additions	-	13,087	-	-	641,491	32,823	-	-	-	2,259	-	-	8,705	657,835
Reversal of Depreciation Provisions /Written Off	-	20,477	-	-	110,915	42,096	-	-	-	-	-	-	(679)	67,828
Net Revaluations	-	-	-	-	-	-	-	-	-	-	-	-	-	171,489
Depreciation	-	(22,579)	-	-	(831,631)	(46,785)	-	-	-	-	-	-	-	(899,925)
Depreciation Expenses	(10,610)	(46,898)	(26,991)	(32,084)	(101,969)	(54,785)	(14,656)	(12,869)	(6,222)	(14,283)	(5,531)	(1,679)	(18,433)	(346,272)
Balance at the end of year 30 June 2020	1,853,807	190,829	1,242,794	1,251,260	440,092	183,489	567,669	1,186,844	340,850	752,736	301,480	5,767	351,788	9,379,981
Additions	-	39,204	-	-	694,818	18,103	-	-	-	-	-	5,169	2,704	893,056
Reversal of Depreciation Provisions /Written Off	-	-	-	-	80,726	89,000	-	-	-	-	-	-	-	179,859
Net Revaluations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	(542,518)	(85,931)	-	-	-	-	-	-	-	(838,460)
Depreciation Expenses	(10,245)	(43,072)	(25,925)	(31,281)	(102,651)	(46,661)	(14,192)	(12,547)	(6,067)	(14,034)	(5,412)	(1,774)	(19)	(340,460)
Balance at the end of year 30 June 2021	1,849,462	186,959	1,217,237	1,219,979	480,438	164,639	553,477	1,174,297	334,784	738,702	296,078	10,153	354,473	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	\$711,164	\$788,084
Creditors control	\$7,527	\$18,795
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	\$4,728
CW (Craft) Incentives In Advance	\$147,309	\$161,023
Wages Subsidies In Advance	\$1,475	\$3,692
CTF Income In Advance	(\$22,570)	(\$26,407)
CTF Bonus New Start 1/7/2018	\$24,381	\$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	\$20,224
	<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 Cralgie 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 of 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

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 cash 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	\$4,630
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	\$752
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	\$670
BAS Clearance	\$0	\$1
Entertainment -FBT	\$0	\$247
Entertainment Non FBT	\$0	\$185
TOTAL Expenses	<u>\$3,496,889</u>	<u>\$3,501,876</u>
Surplus for the Year	<u>\$471,067</u>	<u>\$166,359</u>
Total other Comprehensive of the year	<u>\$0.00</u>	<u>\$0.00</u>
Total comprehensive income for the year	<u>\$471,067</u>	<u>\$166,359</u>



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
Synergy COVID 19	\$17,500	\$0
Craft & Trainee Incentives	\$202,463	\$332,589
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	\$23,516	\$0
Career Option For Women Fund	\$0	\$2,000
Total Revenue	\$11,825,816	\$11,687,406

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

Expenses	2020	2019
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 Reimbursement	\$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
wvc 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	<u>\$11,809,985</u>	<u>\$11,788,609</u>
Surplus for the Year	\$15,631	(\$101,203)
Total other Comprehensive of the year	<u>\$0.00</u>	<u>\$0.00</u>
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	\$16,009,129	\$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	\$540,824
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	\$8,176	\$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 & Accomodation	\$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>\$1,058,768</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

10.13am: At this time, Mr Nottle left the meeting.

10.15am: At this time, Mr Nottle re-entered the meeting.

10.15am: At this point in the meeting, the Presiding Member agreed that Item 8.1 'Rating Debt Recovery – 299 Bussell Highway, West Busselton' would be moved forward for the benefit of officers presenting the item.

8. CONFIDENTIAL REPORTS

8.1 RATING DEBT RECOVERY

STRATEGIC THEME	LEADERSHIP - A Council that connects with the community and is accountable in its decision making.
STRATEGIC PRIORITY	4.5 Responsibly manage ratepayer funds to provide for community needs now and in the future.
SUBJECT INDEX	Payment Arrangements & Debt Collection
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	Simple Majority
ATTACHMENTS	Attachment A Published Under Separate Cover Confidential Legal Debt Recovery Proceedings History Report

This item is confidential 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.

COMMITTEE RECOMMENDATION

F2107/030 Moved Councillor G Henley, seconded Councillor R Paine

That the Council endorses the recommendations outlined within the report.

CARRIED 5/0

10.21am: At this time, Mr Nicholson left the meeting.

6. REPORTS

6.1 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  

COMMITTEE RECOMMENDATION

F2107/031 Moved Councillor J Barrett-Lennard, seconded Councillor S Riccelli

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.

CARRIED 5/0

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

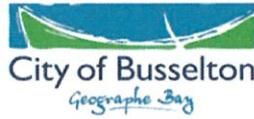
Not applicable.

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	EFT 79166 - EFT 79828	5,132,543.39
TRUST ACCOUNT	TRUST ACCOUNT # 7559 - 7562	43,935.09
INTERNAL PAYMENT VOUCHERS	DD00475 - 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	CALLOWES CORNER NEWS	NEWSAGENCY / STATIONERY SUPPLIES	184.25
27/05/2021	118819	CALLOWES 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	DUNBOROUGH PUBLIC LIBRARY - PETTY CASH	DUNBOROUGH 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 PRIEDY	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 & RAHEN ELDRIDGE	CROSSOVER SUBSIDY PAYMENT	231.50
14/05/2021	118793	PETER GLOFFREY 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 FILMING	CROSSOVER SUBSIDY PAYMENT	303.50
26/05/2021	118803	STE PHEN & DIANNE COCKMAN	CROSSOVER SUBSIDY PAYMENT	187.90
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	AT BOBCATS BUSSELTON	EARTHWORK SERVICES	13,535.50
20/05/2021	79536	AARON SMITH	STAFF REIMBURSEMENT	42.50
28/05/2021	79792	ABREY 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	79413	ACTIV FOUNDATION INC	MAINTENANCE SERVICES	23,879.90
28/05/2021	79768	ACTIV FOUNDATION INC	MAINTENANCE SERVICES	15,524.80
14/05/2021	79357	ACTIVTC SOLUTIONS	SERVICES & REPAIRS TO MEDICAL EQUIPMENT	258.00
28/05/2021	79579	ACTON SOUTH WEST	RATE REFUND	25,516.00
14/05/2021	79241	ACURIK 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	1,985.50
14/05/2021	79309	ADVANCED SEALING TRUST	MAINTENANCE SERVICES	562.88
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	1,418.00
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	AUSON BANNISTER CAREIR 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	79118	ALPINE LAUNDRY PTY LTD	COMMERCIAL LAUNDRY	914.58
28/05/2021	79644	ALPINE LAUNDRY PTY LTD	COMMERCIAL LAUNDRY	553.40
14/05/2021	79360	ALTUS GROUP CONSULTING PTY LTD	COST MANAGEMENT SERVICES	27,532.45
14/05/2021	79372	ANGROW 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 BANCKHON	COACHING SERVICES	2,100.00
14/05/2021	79246	ANINA 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	79152	ARBOR GUY	TREE MAINTENANCE SERVICES	9,811.91
28/05/2021	79736	ARROW BRONZT	MEMORIAL PLAQUES SUPPLIER	668.72
28/05/2021	79368	ARTLIAN PAVING	ICBD PAVING UPGRADE PROJECT	65,586.00
6/05/2021	79721	ASCENT ENGINEERING PTY LTD	ENGINEERING SERVICES	11,406.75
14/05/2021	79483	ASCENT ENGINEERING PTY LTD	ENGINEERING SERVICES	16,911.75
6/05/2021	79198	AUSSIE BROADBAND PTY LTD	HBN BROADBAND	2,345.30
28/05/2021	79623	AUSSIE BROADBAND PTY LTD	HBN BROADBAND	2,345.30
28/05/2021	79772	AUSTAL POOLS	POOL EQUIPMENT SERVICES	248.20
14/05/2021	79425	AUSTRALIA POST	POSTAL SERVICE	3,045.70
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	130.00
14/05/2021	78450	AUSTRALIAN FLEXIBLE PAVEMENT ASSOCIATION	TRAINING SERVICES	4,316.00
28/05/2021	79543	AUSTRALIAN LIBRARY AND INFORMATION ASSOCIATION	LIBRARY RESOURCES	890.00
6/05/2021	79121	AUSTRALIAN SERVICES UNION	UNION FEES	25.90
20/05/2021	79496	AUSTRALIAN SERVICES UNION	UNION FEES	25.90
30/05/2021	79823	AUSTRALIAN SERVICES UNION	UNION FEES	25.90
6/05/2021	79170	AUSTRALIAN TAXATION OFFICE	PAYG TAXATION	231,730.00
20/05/2021	79495	AUSTRALIAN TAXATION OFFICE	PAYG TAXATION	272,992.00
3/08/2021	79822	AUSTRALIAN TAXATION OFFICE	PAYG TAXATION	212,848.00
14/05/2021	79462	AUTO ONE	PLANT PURCHASES / SERVICES / PARTS	2,657.71
14/05/2021	79349	AV TRUCK SERVICES PTY LTD	VEHICLE PARTS & MAINTENANCE	2,092.93
6/05/2021	79317	AVS SOUTHVEST RENTALS	VEHICLE RENTAL SERVICES	1,993.67
28/05/2021	79669	AXIS CONTRACTING PTY LTD	CONCRETE FOOTPATH AND ASSOCIATED WORKS - BEACH ROAD DUNSBOROUGH	76,180.78
14/05/2021	79255	AZULITY	IT SOFTWARE	928.90
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	79312	B & B STREET SWEEPING	STREET SWEEPING SERVICE	65,328.73
28/05/2021	79774	B & B STREET SWEEPING	STREET SWEEPING SERVICE	5,341.91
28/05/2021	79628	BARBARA WEEKS	ART SALES	20.00
14/05/2021	79385	BARRY ALLEN ELECTRICAL SERVICES PTY LTD	ELECTRICAL SERVICES	1,116.05
20/05/2021	79611	BARRY ALLEN ELECTRICAL SERVICES PTY LTD	ELECTRICAL SERVICES	10,142.55
14/05/2021	79432	BLAY SIGNS	SIGNAGE SERVICES	3,801.60
28/05/2021	79767	BLAY SIGNS	SIGNAGE SERVICES	5,069.50
14/05/2021	79763	BOP CIVIL & PLANT	EXCAVATOR & PLANT HIRE	8,562.50
28/05/2021	79599	BOP CONTRACTORS PTY LTD	RECONSTRUCTION AND WIDENING OF KALGOORUP ROAD	97,544.95
28/05/2021	79384	BOP LIQUID WASTE	LIQUID WASTE SERVICES	254.00
14/05/2021	79470	BOSCHLANDS LAWNMOWING SERVICE	LAWN MOWING SERVICE	260.00
14/05/2021	79317	BULLROCK CLEANING SERVICES PTY LTD	CLEANING SERVICES	28,547.73
28/05/2021	79639	BULLROCK CLEANING SERVICES PTY LTD	CLEANING SERVICES	192.50
14/05/2021	79387	BEN JUNG	SKATE PARK CONSULTATION	5,770.00
28/05/2021	79892	BEN JUNG	SKATE PARK CONSULTATION	750.00
28/05/2021	79779	BENJARA NURSERY	NURSERY SUPPLIES	6,732.22
6/05/2021	79702	BETA SOURCERS	SOURCER WHOLESALE	215.60
14/05/2021	79236	BICMATE MONITORING SERVICES PTY LTD	MONITORING SERVICES	336.48
28/05/2021	79631	BITE SHED DUNSBOROUGH	HE PARTS TO WFAH BITE	100.00
14/05/2021	79776	BIO SOIL SOLUTIONS	LIQUID SOIL SOLUTIONS	1,956.00
28/05/2021	79629	BIO SOIL SOLUTIONS	LIQUID SOIL SOLUTIONS	7,483.00
28/05/2021	79628	BISTRO BRETON	COFFEE WORKSHOPS AND CATERING	880.00
14/05/2021	79430	BLACKWOODS	FLEET CONSUMABLES & MAINTENANCE PARTS	1,361.99
28/05/2021	79765	BLACKWOODS	FLEET CONSUMABLES & MAINTENANCE PARTS	600.17
28/05/2021	79733	BLUE ARMADILLO (DODIE BELL)	ART SALES	143.50
14/05/2021	79406	BOC GAS AUSTRALIA LTD	GAS SERVICES	323.80
28/05/2021	79740	BOC GAS AUSTRALIA LTD	GAS SERVICES	709.25
14/05/2021	79456	BOHO ELECTRICS	BAGGAGE HANDLING EQUIPMENT	29,191.88
14/05/2021	79781	BOND REFUND SUNDRY EFF	BOND REFUND	100.00
28/05/2021	79549	BOSVANIP BOTANICAL	NURSERY SERVICES	2,579.23
14/05/2021	79319	BP AUSTRALIA PTY LTD	CONSTRUCTION OF JET FUEL FACILITY	342.89
14/05/2021	79369	BRETT TITERTON ELECTRICAL AND AIR CONDITIONING	ELECTRICAL SERVICES	788.73
28/05/2021	79693	BRETT TITERTON ELECTRICAL AND AIR CONDITIONING	ELECTRICAL SERVICES	261.36
6/05/2021	79101	BRIAN EDWARD INGRAM	CARPENTRY SERVICES	7,250.00
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	79330	BROGESTONE	TYRE SERVICES	777.48
28/05/2021	79583	BROGELLES	TYRE SERVICES	1,091.08
14/05/2021	79212	BROOKWATER MEDICAL CENTRE	MEDICAL SERVICES	332.50
28/05/2021	79593	BROOKWATER MEDICAL CENTRE	MEDICAL SERVICES	158.50
14/05/2021	79466	BSA ADVANCE PROPERTY SOLUTIONS	AIR CONDITIONING SERVICES	14,020.65
28/05/2021	79797	BSA ADVANCE PROPERTY SOLUTIONS	AIR CONDITIONING SERVICES	5,512.67
14/05/2021	79413	BSE WA	ELECTRICAL SERVICES	3,805.73
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	663.72
28/05/2021	79716	BUDDHIST SOCIETY OF WA	BOND REFUND	200.00
14/05/2021	79257	BUNTINGS SUPPLIES SOUTH WEST	BUILDING PRODUCT SUPPLIER	740.00
14/05/2021	79100	BULL BODOR BODIES PTY LTD	LIGHT VEHICLE ACCESSORIES	276.66
14/05/2021	79416	BUNTINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	2,813.22
28/05/2021	79778	BUNTINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	1,795.49
14/05/2021	79294	BUSSELLTON AGRICULTURAL SERVICES (WA) PTY LTD	RURAL SUPPLIES	330.00
28/05/2021	79619	BUSSELLTON AGRICULTURAL SERVICES (WA) PTY LTD	RURAL SUPPLIES	62.50
14/05/2021	79286	BUSSELLTON AUTO ELECTRICS	AUTO ELECTRICAL SERVICES	183.59
14/05/2021	79243	BUSSELLTON BEARING SERVICES	BEARING SUPPLIES	1,491.85
28/05/2021	79566	BUSSELLTON BEARING SERVICES	BEARING SUPPLIES	852.49
14/05/2021	79436	BUSSELLTON BUILDING PRODUCTS	BUILDING PRODUCT SUPPLIER	3,616.11
28/05/2021	79771	BUSSELLTON BUILDING PRODUCTS	BUILDING PRODUCT SUPPLIER	355.96
28/05/2021	79547	BUSSELLTON CONTRACTING	FIRE CONTROL SERVICES	215.00
14/05/2021	79345	BUSSELLTON DUNSBOROUGH MAIL	ADVERTISING SERVICES	126.01
28/05/2021	79782	BUSSELLTON HORSE & PONY CLUB	DONATION	1,068.00
14/05/2021	79215	BUSSELLTON HYDRAULIC SERVICES INC	HYDRAULIC SERVICES	207.72
28/05/2021	79544	BUSSELLTON HYDRAULIC SERVICES INC	HYDRAULIC SERVICES	519.92
14/05/2021	79387	BUSSELLTON JETTY TOURIST PARK SUNDRY EFF	BTTP REFUND	132.00
14/05/2021	79388	BUSSELLTON JETTY TOURIST PARK SUNDRY EFF	BTTP REFUND	146.00
14/05/2021	79389	BUSSELLTON JETTY TOURIST PARK SUNDRY EFF	BTTP REFUND	208.00
14/05/2021	79390	BUSSELLTON JETTY TOURIST PARK SUNDRY EFF	BTTP REFUND	104.00
14/05/2021	79391	BUSSELLTON JETTY TOURIST PARK SUNDRY EFF	BTTP REFUND	216.00
28/05/2021	79713	BUSSELLTON JETTY TOURIST PARK SUNDRY EFF	BTTP REFUND	162.00
28/05/2021	79714	BUSSELLTON JETTY TOURIST PARK SUNDRY EFF	BTTP REFUND	103.00
28/05/2021	79560	BUSSELLTON LOCKSMITH	SECURITY SUPPLIES	137.50
14/05/2021	79427	BUSSELLTON MOTORS (MITSUBISHI/MAZDA)	VEHICLE PURCHASES / SERVICES / PARTS	700.00
28/05/2021	79261	BUSSELLTON MOTORS (MITSUBISHI/MAZDA)	VEHICLE PURCHASES / SERVICES / PARTS	42,459.66
6/05/2021	79212	BUSSELLTON PEST & WEED CONTROL	PEST CONTROL SERVICES	609.02
14/05/2021	79434	BUSSELLTON PEST & WEED CONTROL	PEST CONTROL SERVICES	1,403.87
28/05/2021	79729	BUSSELLTON PEST & WEED CONTROL	PEST CONTROL SERVICES	2,258.50
14/05/2021	79199	BUSSELLTON REPERTORY CLUB INC	PRINCE FESTIVAL WINE	3,064.50
14/05/2021	79403	BUSSELLTON TOYOTA	VEHICLE PURCHASES / SERVICES / PARTS	814.67
14/05/2021	79404	BUSSELLTON WATER	WATER SERVICES	111.90
28/05/2021	79739	BUSSELLTON WATER	WATER SERVICES	179,595.43
14/05/2021	79458	BUSSELLTON WELDING SERVICES	WELDING SERVICES	593.50
20/05/2021	79513	CAMPBELLS	GLC MOSE 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	79277	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
19/05/2021	79284	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
19/05/2021	79418	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79520	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	79631	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79776	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
31/05/2021	79793	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
6/05/2021	79200	CAPI CELLARS BUSSELLTON	REFRESHMENTS	2,602.74
28/05/2021	79813	CASE DRAYLACHERS	WREN CLEANING SERVICES	18.50
14/05/2021	79477	CAPT RURAL CONTRACTING	FIRE CONTROL SERVICES	2,215.00
23/07/2021	79205	CAPT RURAL CONTRACTING	FIRE CONTROL SERVICES	1,589.00
28/05/2021	79632	CAPT SHADES	SHADE SALES	210.00
14/05/2021	79414	CARDNO (WA) PTY LTD	CONSULTANCY SERVICES	2,310.00
14/05/2021	79260	CATALYTIC E	IT EQUIPMENT AND SERVICES	1,278.25
6/05/2021	79145	CB TRAFFIC SOLUTIONS PTY LTD	TRAFFIC MANAGEMENT SERVICES	68,100.29
14/05/2021	79317	CB TRAFFIC SOLUTIONS PTY LTD	TRAFFIC MANAGEMENT SERVICES	15,549.05
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	1,206.63
14/05/2021	79135	CHOCOCHEM	BURNER REASSEMBLY	675.68
28/05/2021	79674	CHRISPA DESIGN	ART SALES	159.20
14/05/2021	79453	CHUBB FIRE & SECURITY PTY LTD	FIRE EQUIPMENT SERVICES	5,522.88
14/05/2021	79420	CITY AND REGIONAL FUELS	FUEL SERVICES	1,181.19
6/05/2021	79168	CITY OF BUSSELLTON CHRISTMAS CLUB	PAYROLL DEDUCTIONS	1,299.18
20/05/2021	79493	CITY OF BUSSELLTON CHRISTMAS CLUB	PAYROLL DEDUCTIONS	3,199.18
3/06/2021	79310	CITY OF BUSSELLTON CHRISTMAS CLUB	PAYROLL DEDUCTIONS	3,174.18
6/05/2021	79173	CITY OF BUSSELLTON PAYROLL	PAYROLL DEDUCTIONS REALLOCATION	5,343.88
20/05/2021	79458	CITY OF BUSSELLTON PAYROLL	PAYROLL DEDUCTIONS REALLOCATION	5,400.52
1/06/2021	79925	CITY OF BUSSELLTON PAYROLL	PAYROLL DEDUCTIONS REALLOCATION	5,246.92
6/05/2021	79149	CITY OF BUSSELLTON STAFF LOTTO	STAFF LOTTO	230.00
20/05/2021	79474	CITY OF BUSSELLTON STAFF LOTTO	STAFF LOTTO	230.00
3/06/2021	79821	CITY OF BUSSELLTON STAFF LOTTO	STAFF LOTTO	224.00
6/05/2021	79175	CITY OF BUSSELLTON SOCIAL CLUB	SOCIAL CLUB REIMBURSEMENT	232.00
20/05/2021	79520	CITY OF BUSSELLTON SOCIAL CLUB	SOCIAL CLUB REIMBURSEMENT	232.00
3/06/2021	79827	CITY OF BUSSELLTON SOCIAL CLUB	SOCIAL CLUB REIMBURSEMENT	238.00
14/05/2021	79407	CJD EQUIPMENT PTY LTD	PLANT PURCHASES / SERVICES / PARTS	506.16
28/05/2021	79741	CJD EQUIPMENT PTY LTD	PLANT PURCHASES / SERVICES / PARTS	888.07
28/05/2021	79734	CLARE KASTELAN	ART SALES	156.43
14/05/2021	79220	CLANCY'S FISH PUB BUNBROUROUGH	GRANT AGREEMENT	631.00
14/05/2021	79419	CLANWAY	WASTE MANAGEMENT SERVICES	18,731.15
22/05/2021	79791	CLANWAY	WASTE MANAGEMENT SERVICES	4,746.13
28/05/2021	79841	CLANWAY CO PTY LTD	CHEMICAL DISPOSAL SERVICES	2,670.85
28/05/2021	79757	CLANWAY EQUIPMENT SERVICES	MAINTENANCE PARTS WASHER	807.71
14/05/2021	79296	CLANWAY SOLID WASTE PTY LTD	WASTE DISPOSAL SERVICES	51.05
14/05/2021	79268	CLOUDZ EVENT HUB	ENTERTAINMENT	499.99
14/05/2021	79378	COVA TECHNOLOGY	WORKPLACE DRUG & ALCOHOL TESTING	1,101.50
28/05/2021	79712	CNT EQUIPMENT	CONSTRUCTION MATERIALS TESTING EQUIPMENT	322.30
6/05/2021	79215	COLIS	COUNCIL & STAFF REFRESHMENTS	315.21
14/05/2021	79453	COLIS	COUNCIL & STAFF REFRESHMENTS	573.22
20/05/2021	79134	COLIS	COUNCIL & STAFF REFRESHMENTS	232.82
28/05/2021	79787	COLIS	COUNCIL & STAFF REFRESHMENTS	1,401.24
14/05/2021	79270	COLIS COM.AU	COUNCIL & STAFF REFRESHMENTS	854.04
20/05/2021	79507	COLIS COM.AU	COUNCIL & STAFF REFRESHMENTS	416.04
28/05/2021	79578	COLIS COM.AU	COUNCIL & STAFF REFRESHMENTS	150.59
28/05/2021	79597	COLIN WOODGRO CARPENTRY & FIRE FURNITURE	CARPENTRY SERVICES	9,275.00
14/05/2021	79231	COMBINE TEAM SERVICES	TRAINING SERVICES	995.00
14/05/2021	79377	COME GRACE SOUTHWEST	CATERING FOOD SERVICES	1,273.00
28/05/2021	79701	COME GRACE SOUTHWEST	CATERING FOOD SERVICES	1,210.00
28/05/2021	79520	COMMERCEAL TRAF SERVICES	LABORATORY/MATERIALS SERVICES	1,238.00
14/05/2021	79370	CONKILL 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	4,764.10
14/05/2021	79371	COVY CHRONIC	MOTIONAL AND DISABILITY SPEAKER	1,000.00
14/05/2021	79226	CR. G HENLEY	COUNCILLOR PAYMENT	10,308.25
20/05/2021	79503	CR. G HENLEY	COUNCILLOR PAYMENT	194.93
14/05/2021	79350	CR. J BARRETT LEHARD	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79315	CR. F HICK	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79252	CR. KATHERINE COX	COUNCILLOR PAYMENTS	2,746.03
20/05/2021	79520	CR. KATHERINE COX	COUNCILLOR PAYMENTS	2,746.03
14/05/2021	79314	CR. L HANES	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79783	CR. P CARTER	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79355	CR. P CROHAN	COUNCILLOR PAYMENTS	2,746.03
20/05/2021	79521	CR. P CROHAN	COUNCILLOR PAYMENTS	1,600.62
14/05/2021	79282	CR. R PAINE	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79348	CR. SUSAN RUCCELLI	COUNCILLOR PAYMENT	2,746.03
14/05/2021	79248	CRANFORD PLUMBING PTY LTD	PLUMBING SERVICES	14,589.71
28/05/2021	79576	CRANFORD PLUMBING PTY LTD	PLUMBING SERVICES	10,552.16
14/05/2021	79445	CROSS SECURITY SERVICES	SECURITY SERVICES	1,812.82
28/05/2021	79705	CROSS SECURITY SERVICES	SECURITY SERVICES	1,410.64
14/05/2021	79320	CS LEGAL - CLUSTERS SQUARE	LEGAL RECOVERY ON RATING DEBTS	2,835.40
14/05/2021	79268	DMCKENZIE TJA LITORIA ECOSERVICES	CONSULTANCY SERVICES	624.00
28/05/2021	79595	DMCKENZIE TJA LITORIA ECOSERVICES	CONSULTANCY SERVICES	2,640.00
14/05/2021	79180	DANIEL FRITCHELY	DRAFTING SERVICES	4,978.00
20/05/2021	79325	DANIEL FRITCHELY	DRAFTING SERVICES	3,636.00
20/05/2021	79511	DATA.COM SYSTEMS (AU) PTY LTD	COMPUTER EQUIPMENT AND SERVICES	9,011.60
14/05/2021	79451	DAVID MILDWATERS ELECTRICAL	MAINTENANCE SERVICES	20,104.00
14/05/2021	79783	DAVID MILDWATERS ELECTRICAL	MAINTENANCE SERVICES	2,127.50
14/05/2021	79424	DELL AUSTRALIA PTY LTD	COMPUTER EQUIPMENT SUPPLIER	41,933.64
28/05/2021	79511	DELL AUSTRALIA PTY LTD	COMPUTER EQUIPMENT SUPPLIER	81.70
14/05/2021	79384	DELNORTH PTY LTD	STEEL GUIDE POST SUPPLIER	2,192.92
14/05/2021	79789	DE HADA SURVEYS PTY LTD	SURVEYING SERVICES	24,728.00
28/05/2021	79542	DI NINIS HADDON	ART SALES	29.50
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	178.70
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	79529	DEPUTY CHILD SUPPORT REGISTRAR	SALARY DEDUCTIONS	736.09
3/06/2021	79076	DEPUTY CHILD SUPPORT REGISTRAR	SALARY DEDUCTIONS	736.09
28/05/2021	79729	DIANETS WA	SUBSIDY PAYMENTS	104.00
14/05/2021	79343	DIVERSICO PTY LTD	EQUIPMENT SUPPLY AND MAINTENANCE	3,171.30
14/05/2021	79383	DONALD CANT WATTS CORKE (WA) PTY LTD	CONSULTANCY SERVICES	18,180.00
28/05/2021	79711	DONALD CANT WATTS CORKE (WA) PTY LTD	CONSULTANCY SERVICES	1,630.00
14/05/2021	79116	DORSOGNA LIMITED	ICE CREAM AND SMALL GOODS	708.22
28/05/2021	79238	DORSOGNA LIMITED	ICE CREAM AND SMALL GOODS	335.24
14/05/2021	79292	DOUTH CONTRACTING	PROPERTY & GARDEN MAINTENANCE	4,616.11
28/05/2021	79617	DOUTH CONTRACTING	PROPERTY & GARDEN MAINTENANCE	822.80
14/05/2021	79420	DOUBROUROUGH 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	79337	DUNSBOROUGH HARDWARE & HOME CENTRE	HARDWARE SERVICES	132.40
28/05/2021	79760	DUNSBOROUGH RURAL SUPPLIES	RURAL SUPPLIES	293.25
28/05/2021	79527	DYMOCKS - BUSSETTON	LIBRARY RESOURCES	1,514.77
20/05/2021	79319	EARTH AND STONE WA	FOOTPATHS MAINTENANCE	38,370.38
20/05/2021	79664	EARTH AND STONE WA	FOOTPATHS MAINTENANCE	7,195.00
14/05/2021	79374	EARTHROCK ECO BRIMS	CLOTH HIRPPPS	99.00
20/05/2021	79323	EARTHROCK ECO BRIMS	CLOTH HIRPPPS	2,839.54
14/05/2021	79323	FIT CONTROL PTY LTD	ELECTRICAL SERVICES	550.00
28/05/2021	79655	FIS CONTROL PTY LTD	ELECTRICAL SERVICES	463.63
28/05/2021	79626	FLAMMOORE NATURAL SOAPS & COSMETICS PTY LTD	ART SALES	36.40
28/05/2021	79557	FLIZBETH ROYCE	ART SALES	17.50
14/05/2021	79222	FLOUTTS IRRIGATION PTY LTD	IRRIGATION SERVICES	854.00
14/05/2021	79440	FLOUTTS SMALL ENGINES	PLANT PURCHASES / SERVICES / PARTS	522.95
28/05/2021	79232	FLOA FOUCHI	ART SALES	42.90
28/05/2021	79554	FLOREX ASSOCIATES	LANDSCAPE ARCHITECTURAL SERVICES	25,195.50
28/05/2021	79581	FLOREX	LABORATORY SERVICES	1,570.25
14/05/2021	79245	FLOREX INTERNATIONAL PTY LTD	POOL CHEMICALS FOR GIC	1,453.76
28/05/2021	79571	FLOREX INTERNATIONAL PTY LTD	POOL CHEMICALS FOR GIC	1,531.50
28/05/2021	79620	FLOREX INTERNATIONAL 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	79621	ESPRESSO MEDIC	COFFEE MACHINE SALES AND SERVICING	132.00
14/05/2021	79225	EVERETT'S HOME AND YARD MAINTENANCE	MAINTENANCE SERVICES	2,803.00
28/05/2021	79401	EVERETT'S HOME AND YARD MAINTENANCE	MAINTENANCE SERVICES	5,328.00
6/05/2021	79120	EVERINA	INFRASTRUCTURE SERVICES	9,474.40
14/05/2021	79364	FAMIT LPT LTD	TELECOMMUNICATION SERVICES	199.30
28/05/2021	79485	FAT RED BIRD DESIGNS	GRAPHIC DESIGN	450.00
20/05/2021	79527	FELICITY SMART INFRASTRUCTURE PTY LTD	LED STREET LIGHTS	7,210.30
14/05/2021	79235	FIRST CLASS TRAINING	TRAINING SERVICES	1,580.00
28/05/2021	79256	FIRST CLASS TRAINING	TRAINING SERVICES	355.00
28/05/2021	79614	FLOORX PRODUCTS	CONSTRUCTION EQUIPMENT	9,815.73
14/05/2021	79359	FOODKOSOPHY	CATERING AND COOKING CLASSES	687.00
28/05/2021	79687	FOODKOSOPHY	CATERING AND COOKING CLASSES	718.00
28/05/2021	79643	FOOTLAB SURVEYS	HELVERTON ROAD SURVEY	5,148.00
28/05/2021	79640	FRANKIE LUTES BIRTH	ACCUMULATION	1,724.00
28/05/2021	79697	FRESH STONE	FRAYING SUPPLIES	21,829.60
14/05/2021	79308	FRESH AS	REFRESHMENTS	63.90
28/05/2021	79634	FRESH AS	REFRESHMENTS	197.53
20/05/2021	79115	FRBA 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	GALVIN'S PLUMBING PLUS	PLUMBING SUPPLIES	430.16
20/05/2021	79330	GALVIN'S PLUMBING PLUS	PLUMBING SUPPLIES	777.30
28/05/2021	79700	GALVIN'S PLUMBING PLUS	PLUMBING SUPPLIES	7,492.46
14/05/2021	79397	GANNAWAYS CHANER AND TOURS	BUS HIRE SERVICE	1,855.00
14/05/2021	79302	GEORCX PTY LTD	VEHICLE CAMERAS	1,738.83
28/05/2021	79629	GEORCX PTY LTD	VEHICLE CAMERAS	308.00
14/05/2021	79468	GLOFF ILESONS RADIATOR CENTRE	PLANT PURCHASES / SERVICES / PARTS	792.00
6/05/2021	79209	GEOGRAPHIE PETROLEUM	FUEL SERVICES	22,173.73
28/05/2021	79755	GEOGRAPHIE PETROLEUM	FUEL SERVICES	20,885.25
6/05/2021	79218	GEOGRAPHIE SAWS AND KNOTTERS	PLANT PURCHASES / SERVICES / PARTS	3,150.75
14/05/2021	79466	GEOGRAPHIE SAWS AND KNOTTERS	PLANT PURCHASES / SERVICES / PARTS	617.50
28/05/2021	79601	GEOGRAPHIE SAWS AND KNOTTERS	PLANT PURCHASES / SERVICES / PARTS	509.03
14/05/2021	79409	GEOGRAPHIE TIMBER & HARDWARE	HARDWARE SUPPLIES	513.63
28/05/2021	79748	GEOGRAPHIE TIMBER & HARDWARE	HARDWARE SUPPLIES	2,443.47
14/05/2021	79405	GILS MOWING	MAINTENANCE SERVICES	3,320.00
14/05/2021	79248	GRACE RICHARDS MANAGEMENT (AUSTRALIA) PTY LTD	STORAGE SERVICES	196.12
28/05/2021	79743	GROCOCK GLASS	GLASS WORK SERVICES	399.80
14/05/2021	79478	GUARDIAN TACTIC SYSTEMS	TACTILE SYSTEM SUPPLIER	180.14
14/05/2021	79474	GUAPTION PTY LTD	ADVERTISING SERVICES	3,610.00
14/05/2021	79274	HANLEY CRANE HIRE PTY LTD	CRANE HIRE	3,408.00
14/05/2021	79414	HANLEY CONST. MATERIALS PTY LTD	CONCRETE SERVICES	1,383.65
28/05/2021	79747	HANLEY CONST. MATERIALS PTY LTD	CONCRETE SERVICES	325.98
6/05/2021	79194	HARBECCKS TRANSPORT	SAND AND GRAVEL SUPPLIES	47,654.57
14/05/2021	79332	HARBECCKS TRANSPORT	SAND AND GRAVEL SUPPLIES	5,853.32
2/06/2021	79817	HARBECCKS TRANSPORT	MAJNLY BASE COURSE GRAVEL SUPPLY & DELIVER CAPIL TUTUNUP ROAD	201,561.46
28/05/2021	79702	HARVEY NORMAN BUSSETTON	FURNITURE	1,498.00
14/05/2021	79401	HEAD OVER HEALS	JUGGING AND AEROBATIC WORKSHOP	700.00
28/05/2021	79641	HELEN READING	ART SALES	2.60
28/05/2021	79640	HIGHLIGHTS (PSMA) PTY LTD	LIGHTING SERVICES	22,728.00
14/05/2021	79486	HIP POCKET WORK WEAR AND SAFETY	UNIFORMS & PROTECTIVE CLOTHING	9,216.75
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	9,300.00
6/05/2021	79204	HOWSON MANAGEMENT	ENGINEERING PROJECT MANAGEMENT	3,551.00
14/05/2021	79378	HOWSON MANAGEMENT	ENGINEERING PROJECT MANAGEMENT	1,677.00
20/05/2021	79534	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	79639	HUMANE SOLUTIONS	MONITORING AND TRAPPING OF PEST SPECIES	2,788.50
14/05/2021	79309	HUSKISS CABINETS	CABINET MAKING	726.00
14/05/2021	79384	IG MOUNT CULBURA CLAY	SOIL FOR WICKET CONSTRUCTION	13,640.00
28/05/2021	79640	ILHOM AUSTRALIA PTY LTD	TRUCK ADVERTISING AND MANAGEMENT	139.40
28/05/2021	79481	INSIGHT PHOTOGRAPHY	PHOTOGRAPHY SERVICES	350.00
14/05/2021	79395	INFRARED SERVICES CONSULTANT PTY LTD	THERMOGRAPHIC INSPECTION	651.32
14/05/2021	79361	INSTANT PRODUCTS HIRE	PUBLIC ABUCTIONS HIRE AND SALES	2,642.91
28/05/2021	79645	INTERPRET AGENCIES PTY LTD	FIRE SAFETY, EMERGENCY EQUIPMENT	261.80
14/05/2021	79447	IPWEA (INSTITUTE OF PUBLIC WORKS ENGINEERING)	MEMBERSHIP	1,337.50
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	79124	ISUBSCITE PTY LTD	LIBRARY RESOURCES	66.00
14/05/2021	79423	JACKSON'S DRAWING SUPPLIES	ART EQUIPMENT SUPPLIES	84.15
20/05/2021	79585	JACQUELINE HAPP	STAFF REIMBURSEMENT	20.19
14/05/2021	79346	JAMES BENNETT	SPECIALIST LIBRARY RESOURCES	305.43
28/05/2021	79475	JAMES BENNETT	SPECIALIST LIBRARY RESOURCES	317.76
14/05/2021	79375	JANE FARRINGTON	CATERING	418.50
14/05/2021	79411	JASON SIGNMAKERS	SIGNAGE SUPPLIES	278.12
28/05/2021	79745	JASON SIGNMAKERS	SIGNAGE SUPPLIES	416.70
28/05/2021	79625	JENNIFER BROWN	ART SALES	25.20
14/05/2021	79130	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	714.65
28/05/2021	79707	JOHN CRAMER	OUTDOOR RECREATIONAL FACILITIES CONSULT	2,203.10
14/05/2021	79200	JONES MARINE SERVICES SOUTHWEST	DIVING MAINTENANCE	625.00
20/05/2021	79509	JONES MARINE SERVICES SOUTHWEST	DIVING MAINTENANCE	1,485.00
6/05/2021	79197	JORDAN WATTS	DJ 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	HERRY HILL ARCHITECTS	ARCHITECTURAL SERVICES	8,707.70
6/05/2021	79188	RIM BUTTIFLID	SPORT AND RECREATION CONSULTANCY	3,773.09
14/05/2021	79188	RIM BUTTIFLID	CACHE AND RECREATION CONSULTANCY	2,739.00
28/05/2021	79179	KIRKLEIF MOONKEY	BOND REFUND	203.00
14/05/2021	79107	KITCHEN TAKEOVERS	CATERING	421.00
28/05/2021	79612	KITCHEN TAKEOVERS	CATERING	1,003.00
14/05/2021	79445	KLEERHEAT GAS	GAS SERVICES	300.00
14/05/2021	79326	KMART BUSSELLTON	RETAIL HOME WARE	112.00
20/05/2021	79512	KMART BUSSELLTON	RETAIL HOME WARE	847.60
14/05/2021	79419	LANDGATE (VALUER GENERAL'S OFFICE)	LAND VALUATIONS	781.28
14/05/2021	79237	LANDSAVE ORGANICS	LANDSCAPING SERVICE	7,849.00
28/05/2021	79159	LANDSAVE ORGANICS	LANDSCAPING SERVICE	7,800.00
14/05/2021	79137	LAWRENCE & HANSON	ELECTRICAL/PROTECTIVE CLOTHING SUPPLIES	1,154.63
28/05/2021	79273	LAWRENCE & HANSON	ELECTRICAL/PROTECTIVE CLOTHING SUPPLIES	253.90
14/05/2021	79471	LD TOTAL	LANDSCAPING SERVICES	20,826.90
28/05/2021	79803	LD TOTAL	LANDSCAPING SERVICES	431.40
14/05/2021	79329	LED LIGHTING	LIGHTING SUPPLIER	3,321.04
6/05/2021	79183	LIDA SECURITY PRODUCTS PTY LTD	SECURITY PRODUCTS	1,741.10
14/05/2021	79227	LIFEWIN CONE PTY LTD	MAINTY GALE ROAD AND VASSE OVAL CARPARK CONSTRUCTION	204,000.88
28/05/2021	79546	LIFEWIN CONE PTY LTD	MAINTY WEST BUSSELLTON SEA WALL CONSTRUCTION	175,418.04
14/05/2021	79407	LIFEWIN TRANSPORT	COFFIN SERVICES	3,972.87
14/05/2021	79278	IG CONSTRUCT PTY LTD	GENERAL CONSULTING	2,712.20
6/05/2021	79128	IGIS	INSURANCE PREMIUM	5,000.00
28/05/2021	79548	IGHT APPLICATION PTY LTD	SURVICE WORK	38,848.00
14/05/2021	79493	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (IWA DIVISION)	TRAINING SERVICES	910.00
20/05/2021	79535	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (IWA DIVISION)	TRAINING SERVICES	700.00
28/05/2021	79816	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (IWA DIVISION)	TRAINING SERVICES	400.00
6/05/2021	79172	LOCAL GOVT RACE COURSE & CEMETERY EMPLOYEES	UNION FEES	158.76
20/05/2021	79497	LOCAL GOVT RACE COURSE & CEMETERY EMPLOYEES	UNION FEES	158.76
3/06/2021	79824	LOCAL GOVT RACE COURSE & CEMETERY EMPLOYEES	UNION FEES	158.76
28/05/2021	79682	LOCK AND QUID THE CLOCK	SECURITY SERVICES	44.00
28/05/2021	79653	LOT 6 FILTER CLEANING SERVICE	PLANT FILTER CLEANING SERVICE	519.70
14/05/2021	79194	LOUPE REID	CONSULTANCY	6,221.00
28/05/2021	79218	LUGGER & LEE BRIGGS PTY LTD	BOND REFUND	4,500.00
28/05/2021	79807	LYNNE BOLDIRAS	ART SALES	148.00
28/05/2021	79616	MACHINERY WEST PTY LTD	MACHINERY SERVICE AND PARTS	211.14
28/05/2021	79809	MAISA FINANCIAL	LEASING PAYMENTS	943.31
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	79519	MALATESTA ROAD PAVING & HOTMIX	ROAD HOTMIX / PAVING SERVICES	24,607.04
28/05/2021	79247	MALATESTA ROAD PAVING & HOTMIX	ROAD HOTMIX / PAVING SERVICES	4,371.60
28/05/2021	79195	MARSHALL PAGE	ART SALES	35.20
14/05/2021	79271	MARGARET RIVER BUSSELLTON TOURISM ASSOCIATION	ADVERTISING	510.00
14/05/2021	79253	MARGARET RIVER FENCING	MAINTENANCE SERVICES	7,992.50
28/05/2021	79180	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	MARSHOUST SALES	ALUMINIUM AIL GOALS AND FLAGPOLES	7,320.41
14/05/2021	79276	MARSHFORCE PTY LTD	ADVERTISING SERVICES	1,661.71
28/05/2021	79602	MARSHFORCE PTY LTD	ADVERTISING SERVICES	1,542.45
28/05/2021	79583	MATTHEW SHARP	ART SALES	81.00
14/05/2021	79302	MRS EMERSON/SHAF	ENVIRONMENTAL CONSULTING	5,840.00
20/05/2021	79210	MRS EMERSON/SHAF	ENVIRONMENTAL CONSULTING	6,158.63
28/05/2021	79120	NCC 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	806.67
28/05/2021	79677	MAMA ENTERTAINMENT PTY LTD	DVD AND CD SUPPLY TO LIBRARY	516.76
6/05/2021	79187	MARI RECHARDISING LIBRARIES	LIBRARY RESOURCES	182.00
28/05/2021	79215	MESSY MAT PERTH	BOND REFUND	203.00
14/05/2021	79385	MICHAEL DUMI	3D SCANNING	720.00
14/05/2021	79147	MILLMANN TRENDS	TRAINING COACHING	170.00
28/05/2021	79216	MINTYER DENSON LAWYERS	LEGAL SERVICES	7,236.53
28/05/2021	79210	MINTO PTY LTD	BOND REFUND	1,000.00
14/05/2021	79481	MIS 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	100.00
14/05/2021	79366	MURR FORD BUSSELLTON	VEHICLE MAINTENANCE	220.80
28/05/2021	79691	MURR FORD BUSSELLTON	VEHICLE MAINTENANCE	214.20
28/05/2021	79186	NAIDA HOEKING	ART SALES	212.40
28/05/2021	79555	NAOMI STARBU	STAFF REIMBURSEMENT	50.00
28/05/2021	79208	NATIONAL BUSHMIL RECOVERY AGENCY	GRASSY PAYMENTS	138.00
28/05/2021	79723	NATURAL HEART FOUNDATION	BOND REFUND	500.00
28/05/2021	79683	NATURAL EDGE FRAMING & PHOTOGRAPHY	ART SALES	131.25
14/05/2021	79246	NATURALISTE GLASS PTY LTD	GLASS REPAIRS AND MANUFACTURE	180.00
28/05/2021	79607	NATURALISTE HYGIENE SERVICES	HYGIENE SERVICES	775.00
14/05/2021	79318	NATURALISTE TURF	TURF MAINTENANCE SERVICES	1,817.20
14/05/2021	79487	NEVERTAIL SPRINGS WATER LTD	WATER RETAIL SERVICE - DUNS WASTE FACILITY	312.25
14/05/2021	79333	NFW IMAGE LANDSCAPING AND MAINTENANCE	LANDSCAPE MAINTENANCE	922.00
28/05/2021	79661	NFW IMAGE LANDSCAPING AND MAINTENANCE	LANDSCAPE MAINTENANCE	132.00
14/05/2021	79413	NICHOLLS MACHINERY	PLANT PURCHASES / SERVICES / PARTS	312.15
28/05/2021	79249	NICHOLLS MACHINERY	PLANT PURCHASES / SERVICES / PARTS	417.70
6/05/2021	79191	NIGHTLIFE MUSIC PTY LTD	MUSIC AND VIDEO SUBSCRIPTION SERVICES	206.96
28/05/2021	79619	NIGHTLIFE MUSIC PTY LTD	MUSIC AND VIDEO SUBSCRIPTION SERVICES	413.93
28/05/2021	79705	NOVUS GLASS	GLASS REPAIRS	214.50
14/05/2021	79442	NUTRIFF WATER	MAINTY FORESHORE BARNARD EAST RETICULATION/IRRIGATION INSTALLATION	87,718.54
28/05/2021	79777	NUTRIFF WATER	RETICULATION SUPPLIES	4,921.54
28/05/2021	79226	OGIE HIRSHING	SUNDRY PAYMENTS	300.00
6/05/2021	79182	OCEAN AIR CARPET CARE	CLEANING SERVICES	52,427.25
14/05/2021	79279	OCEAN AIR CARPET CARE	CLEANING SERVICES	3,344.00
20/05/2021	79528	OCEAN AIR CARPET CARE	CLEANING SERVICES	275.00
28/05/2021	79528	OCEAN AIR CARPET CARE	CLEANING SERVICES	33,421.50
28/05/2021	79637	OFFICEWORKS	OFFICE EQUIPMENT SERVICES	373.00
28/05/2021	79672	OLYAC AUSTRALIA PTY LTD	OIL CHANGING EQUIPMENT	1,099.64
6/05/2021	79192	ONSITE RETAIL GROUP PTY LTD	DAY HIRE	18,418.11
14/05/2021	79325	ONSITE RETAIL GROUP PTY LTD	DAY HIRE	8,160.52
6/05/2021	79181	OPTUS BILLING SERVICES PTY LTD	FIXED INTERNET ACCESS	2,500.00
20/05/2021	79526	OPTUS BILLING SERVICES PTY LTD	FIXED INTERNET ACCESS	567.20
14/05/2021	79238	ORANA CINEMAS BUSSELLTON	ADVERTISING SERVICES	420.00
28/05/2021	79561	ORANA CINEMAS BUSSELLTON	ADVERTISING SERVICES	4,600.00
28/05/2021	79508	OWING & OBI	ART SALES	211.20
6/05/2021	79206	PAINTING THE BAY	PAINTING AND DECORATING	5,126.00
6/05/2021	79191	PAMELA BRITAIN	ART TEACHING	300.00
28/05/2021	79584	PANCAKE DESIGNS H/SUN	ART SALES	77.00
14/05/2021	79100	PASSMORE AUTOMOTIVE	VEHICLE MAINTENANCE SERVICES	460.50
28/05/2021	79886	PCI ELECTRICAL SERVICES PTY LTD	ELECTRICAL INSTALLATION AND MAINTENANCE	2,200.00
28/05/2021	79758	PENDRY AGENCIES PL	CHEMICAL/RURAL SUPPLIES	1,818.63
14/05/2021	79444	PENFOLDS TRANSPORT PTY LTD	CARTAGE SERVICES	3,995.75
6/05/2021	79127	PERTH ENERGY PTY LTD	ELECTRICITY SUPPLIER	49,666.11
14/05/2021	79482	PERTH ART	CITIZENSHIP COUS	218.50
28/05/2021	79515	PHIL INGLETT PHOTOGRAPHY	ART SALES	25.00

14/05/2021	79232	PHOENIX FOUNDRY PTY LTD	MEMORIAL PLAQUE SUPPLIER	785.50
28/05/2021	79238	PK COUBTERS	COUBTER SERVICES	277.20
14/05/2021	79314	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	17,416.23
20/05/2021	79531	PRESTIGE PRODUCTS	HOSPITALITY EQUIPMENT SUPPLIER	2,211.01
28/05/2021	79763	PRESTIGE PRODUCTS	HOSPITALITY EQUIPMENT SUPPLIER	338.51
14/05/2021	79272	PRIMARY LOGISTICS	PUBLIC ART & CONSULTING SERVICES	2,999.12
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 KIRIBING	KIRIBING SERVICES	1,853.63
14/05/2021	79424	PRO LINE KIRIBING	KIRIBING SERVICES	10,187.26
28/05/2021	79513	PVR INDUSTRIAL PTY LTD	INDUSTRIAL PUMP REPAIRS	676.56
28/05/2021	79604	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	ECOLOGIC AND COMMUNITY SUPPORT GRANT	1,670.00
28/05/2021	79588	REPOZ SOURCE HOTEL PERTH SCARBOROUGH	ACCOMMODATION	1,230.00
14/05/2021	79431	REPCO AUTO PARTS	PLANT PURCHASES / SERVICES / PARTS	210.11
28/05/2021	79756	REPCO AUTO PARTS	PLANT PURCHASES / SERVICES / PARTS	418.98
6/05/2021	79180	RESOURCE FURNITURE	LIBRARY RESOURCES	9,969.74
28/05/2021	79287	RETTECH RUBBER	SOFTTALL SURFACES	23,287.00
14/05/2021	79312	RETHINK MARKETING	MARKETING	1,169.70
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	RIMS (AUSTR) PTY LTD	SOFTWARE SERVICES	61.60
28/05/2021	79573	RIMS (AUSTR) PTY LTD	HEAD PACTING EQUIPMENT	3,192.76
14/05/2021	79426	ROO'S AUTO ELECTRICS	FAST ELECTRICAL SERVICES	824.76
6/05/2021	79203	ROVINA TROTT	STAFF REIMBURSEMENT	600.00
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	79626	SANDRA WALKER	ART SALES	12.00
28/05/2021	79657	SIA CHANGE NEWS	STATIONERY AND OFFICE SUPPLIES	191.99
28/05/2021	79653	SECURIPAY PTY LTD	PAYMENT GATEWAY	1,540.00
28/05/2021	79810	SEINF COASTAL PTY LTD	CONCRETE CONSULTANCY SERVICES	2,956.00
28/05/2021	79153	SHIRAZ WATER MARKING PTY LTD	MARKING ASSET MAINTENANCE	9,833.00
28/05/2021	79785	SIGMA COMPANIES GROUP PTY LTD	CHEMICAL SUPPLIER	437.25
14/05/2021	79455	SIGNSMITHS	SCAVAGE SERVICES	352.00
14/05/2021	79154	SINBATA 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	HURSTERY SUPPLIES	90.00
28/05/2021	79789	SOILS AINT SOILS	HURSTERY SUPPLIES	395.00
28/05/2021	79626	SOUTH WESTS FLOORING (BUSSINGTON)	FLOOR COVERING SERVICE	1,900.00
28/05/2021	79585	SOUTH WEST SOLUTIONS	LIBRARY RESOURCES	184.54
28/05/2021	79750	SOUTH WEST CONCRETE CUTTING & DRILLING	CONCRETE CUTTING AND DRILLING SERVICES	320.00
14/05/2021	79479	SOUTH WEST COUNSELLING	COUNSELLING SERVICES	620.00
14/05/2021	79361	SOUTH WEST IRRIGATION MANAGEMENT SOLUTIONS	IRRIGATION AND PROJECT MANAGEMENT	6,180.37
14/05/2021	79429	SOUTH WEST H2O2U	PLANT PURCHASES / SERVICES / PARTS	2,054.62
28/05/2021	79764	SOUTH WEST H2O2U	PLANT PURCHASES / SERVICES / PARTS	726.45
14/05/2021	79418	SOUTH WEST MACHINING CENTRAL	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	1,834.69
14/05/2021	79252	SOUTH WEST PRINTING & PUBLISHING	ADVERTISING SERVICES	5,071.56
28/05/2021	79124	SOUTH WEST PRINTING & PUBLISHING	ADVERTISING SERVICES	720.00
14/05/2021	79415	SOUTH WEST STEEL PRODUCTS	STEEL PRODUCTS SUPPLIER	27.83
14/05/2021	79101	SOUTHERN ATU SERVICES PTY LTD	WASTE MANAGEMENT SERVICES	919.00
28/05/2021	79658	SOUTHERN HABITAT NURSERY	HURSTERY SUPPLIES	332.00
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	79476	SOUTHERN MACHINING & MAINTENANCE	PLANT MAINTENANCE SERVICES	55.00
28/05/2021	79748	SOUTHERN MACHINING & MAINTENANCE	PLANT MAINTENANCE SERVICES	110.00
28/05/2021	79760	SOUTHWEST CABINETS & FURNITURE	OFFICE EQUIPMENT SUPPLIER	500.00
6/05/2021	79205	SOUTHWEST CROP PROTECTION	AIRSIDE GRANT BIRD NETTING - AIRPORT	29,513.97
28/05/2021	79610	SOUTHWEST OUTDOOR POWER	PLANT PURCHASES / SERVICES / PARTS	15.00
14/05/2021	79419	SOUTHWEST TYRE SERVICE	PLANT TYRE SUPPLIER / REPAIR	5,412.00
28/05/2021	79781	SOUTHWEST TYRE SERVICE	PLANT TYRE SUPPLIER / REPAIR	8,506.20
28/05/2021	79708	SPACE ANGEL	COMPUTER CONSULTANCY	4,400.00
28/05/2021	79647	SPECTRUM LTD	SOLAR SECURITY CAMERA	1,584.00
28/05/2021	79604	SPORTFIRST BUSSINGTON	SPORTING PRODUCTS	849.92
28/05/2021	79516	SPORTSPOWER	SPORT EQUIPMENT SUPPLIER	546.00
14/05/2021	79464	SPORTSPOWER OF WA	SPORT EQUIPMENT SUPPLIER	201.60
28/05/2021	79775	SPORTS WORLD OF WA	SPORT EQUIPMENT SUPPLIER	132.00
14/05/2021	79287	SPRAYDOWN SERVICES	BUSH FIRE INSPECTION WORKS/WEED CONTROL	1,144.00
14/05/2021	79765	SPYKER TECHNOLOGIES PTY LTD	ICTV PRODUCTS AND SERVICES	5,364.48
14/05/2021	79230	ST JOHN AMBULANCE	TRAINING SERVICES	263.10
28/05/2021	79562	ST JOHN AMBULANCE	TRAINING SERVICES	160.00
14/05/2021	79381	STALITE SERVICES	BPACC CONSULTANCY	3,480.00
14/05/2021	79402	STEWART & HEATON CLOTHING CO PTY LTD	PROTECTIVE CLOTHING SUPPLIER	2,026.48
28/05/2021	79737	STEWART & HEATON CLOTHING CO PTY LTD	PROTECTIVE CLOTHING SUPPLIER	145.99
6/05/2021	79266	STOCKER PRESTON	RENT - A HOTTEL	900.00
20/05/2021	79491	STOCKER PRESTON	RENT - A HOTTEL	600.00
3/06/2021	79418	STOCKER PRESTON	RENT - A HOTTEL	900.00
28/05/2021	79794	SUIZ RECYCLING & RECOVERY PTY LTD	WASTE MANAGEMENT SERVICES	545.40
14/05/2021	79463	SUNSHINE HOMES GROUP	AIRPORT NOISE AMELIORATION	24,918.00
28/05/2021	79793	SUNSHINE HOMES GROUP	AIRPORT NOISE AMELIORATION	23,371.00
14/05/2021	79334	SUNDRY EFF PAYMENTS	SUNDRY PAYMENTS	500.00
4/05/2021	79176	SUPERCORNER	SUPERANNUATION	762,189.51
20/05/2021	79501	SUPERCORNER	SUPERANNUATION	366,583.65
3/06/2021	79438	SUPERCORNER	SUPERANNUATION	369,319.91
6/05/2021	79216	SUNT LIFE SAVING WA	BUSINESS GUARD SERVICES YALLAGUP AND SWATHS EACH SUMMER 2020-2021	211,400.10
28/05/2021	79600	SURCON PTY LTD	SURVEY SERVICES	8,315.46
14/05/2021	79288	SW ENVIRONMENTAL	ENVIRONMENTAL SERVICES	2,316.73
14/05/2021	79427	SW PRECISION PRINT	PRINTING SERVICES	1,601.00
28/05/2021	79763	SW PRECISION PRINT	PRINTING SERVICES	2,229.00
28/05/2021	79654	SWIFT & UNIQUE (WA) PTY LTD TIAS LUY A LOUÏ	CONFECTIONERY	200.73
6/05/2021	79196	SYNERGY	ELECTRICITY SUPPLIES	5,263.10
14/05/2021	79340	SYNERGY	ELECTRICITY SUPPLIES	82,053.79
20/05/2021	79517	SYNI RGY	ELECTRICITY SUPPLIES	9,218.37
28/05/2021	79746	T J DE PAZ & SONS	LAWN SUPPLIES	5,089.92
28/05/2021	79526	TAMI HOUSE	WELLNESS PROGRAM	150.00
14/05/2021	79228	TARVA PTY LTD	ENGINEERING SERVICES	1,625.00
28/05/2021	79628	TAS'S BAKERY	CATERING	1,553.50
6/05/2021	79210	TELSTRA CORPORATION	COMMUNICATION SERVICES	8,667.40
20/05/2021	79529	TELSTRA CORPORATION	COMMUNICATION SERVICES	395.20
28/05/2021	79756	TELSTRA CORPORATION	COMMUNICATION SERVICES	23,428.33
14/05/2021	79306	TELELINK COM	TENDER ADVERTISING	165.00

28/05/2021	79670	FLORIAN PLUM COM	TRUCK ADVERTISING	165.00
28/05/2021	79680	THE FLOWER PLACE BUSSELLTON	FLORAL ARRANGEMENTS	105.00
14/05/2021	79320	THE GOOD EGG CAFE	VENUE HIRE AND CATERING	641.00
28/05/2021	79551	THE GOOD EGG CAFE	VENUE HIRE AND CATERING	125.00
28/05/2021	79516	THE SEBEL BUSSELLTON	ACCOMMODATION	201.10
14/05/2021	79274	THE URBAN COFFEE HOUSE	CATERING	169.20
28/05/2021	79756	THE WIZARDS	AUSTRALIA DAY BAND PERFORMANCE	500.00
28/05/2021	79478	THINK WATER DUNSBOROUGH	REGISTRATION SERVICES	163.84
28/05/2021	79676	THOMSON GIER LAWYERS	LEGAL SERVICES	7,820.00
28/05/2021	79570	THOMSON REUTERS (PROFESSIONAL) AUSTRALIA LTD	RECRUITMENT SERVICES	230.00
20/05/2021	79522	TIM ALLINGHAM	STAFF REIMBURSEMENT	130.00
20/05/2021	79518	TOLL TRANSPORT PTY LTD	COURIER SERVICES	330.90
14/05/2021	79472	TOTAL HORTICULTURAL SERVICES	LANDSCAPING SERVICES	13,385.25
28/05/2021	79804	TOTAL HORTICULTURAL SERVICES	LANDSCAPING SERVICES	7,072.80
14/05/2021	79473	TOTALLY SOUND	EQUIPMENT HIRE	1,604.70
14/05/2021	79488	T OUP	MOWER PARTS & SERVICE	2,342.35
28/05/2021	79415	T OUP	MOWER PARTS & SERVICE	187.10
28/05/2021	79150	TRACE 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	3,485.81
14/05/2021	79275	TRAFFIC FORCE	TRAFFIC MANAGEMENT SERVICES	427.47
28/05/2021	79141	TRAFFIC FORCE	TRAFFIC MANAGEMENT SERVICES	3,629.23
14/05/2021	79482	TRAWINION WESTERN AUSTRALIA	INDOOR TRIATHLON	24,200.00
14/05/2021	79327	TROPHIES ON TIME	NAME BADGE SUPPLIER	119.00
28/05/2021	79605	TROPHIES ON TIME	NAME BADGE SUPPLIER	270.00
14/05/2021	79259	TRUCK CENTRE (WA) PTY LTD	NEW VEHICLE PARTS & SERVICE	184.41
28/05/2021	79637	TRUCK CENTRE (WA) PTY LTD	NEW VEHICLE PARTS & SERVICE	124.58
14/05/2021	79118	TRUCKLINE	PLANT PURCHASES / SERVICES / PARTS	773.88
28/05/2021	79484	TRUCKLINE	PLANT PURCHASES / SERVICES / PARTS	485.29
14/05/2021	79290	TRUE TRACK TRUCK ALIGNING	WHEEL ALIGNMENT SERVICES	119.00
14/05/2021	79278	TRUCKER PTY LTD	TIRE RECYCLING	804.27
14/05/2021	79461	TRUCKPOWER BUSSELLTON	PLANT TYRE SUPPLIER / REPAIRER	45.00
14/05/2021	79122	TYRES & MORE DUNSBOROUGH	TYRE SALES AND SERVICE	40.00
28/05/2021	79552	TYRES & MORE DUNSBOROUGH	TYRE SALES AND SERVICE	40.00
28/05/2021	79322	URSULA TAHIRI	ART SALES	9.40
14/05/2021	79342	VIRASON	LEADERSHIP COACHING	7,000.00
28/05/2021	79322	VICTORIA WINTON	BOND REFUND	200.00
28/05/2021	79209	VONNI 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	100.00
28/05/2021	79524	WA CENTRAL SOLUTIONS	GUTTER MAINTENANCE	9,361.00
28/05/2021	79527	WALGA	WALGA TRAINING SERVICES	1,089.00
28/05/2021	79540	WALGA	WALGA TRAINING SERVICES	1,316.00
14/05/2021	79399	WAH SAFETY & INDUSTRIAL SUPPLIES	SAFETY EQUIPMENT	217.70
14/05/2021	79313	WASTECH ENGINEERING PTY LTD	WASTE COMPACTION SYSTEM	1,730.20
6/05/2021	79713	WEST OF LINELMARKING	LINE MARKING SERVICES	7,075.25
14/05/2021	79441	WESTBOOKS	LIBRARY RESOURCES	817.67
28/05/2021	79666	WESTBOOKS	LIBRARY RESOURCES	427.10
28/05/2021	79717	WESTERN BEEF ASSOCIATION INC	BOND REFUND	600.00
28/05/2021	79535	WESTERN BUSHWICK FISH	CATERING	425.00
14/05/2021	79384	WESTERN REMEDIATION PTY LTD	EROSION EROSION 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	WESTERN PTY LTD	SUPPLIES FOR SES	2,780.68
14/05/2021	79415	WESTRAC EQUIPMENT PA	MAJOR WORK ON F400009183 F100003 CATERPILLAR 120M MOTOR GRADER (CONST)	69,507.61
28/05/2021	79770	WESTRAC EQUIPMENT PA	PLANT PURCHASES / SERVICES / PARTS	541.21
28/05/2021	79509	WESTSIDE TILT TRAY SERVICE	ABANDONED CARRIAGE REMOVAL	495.00
14/05/2021	79293	WHITCOMBE DRAFTING SERVICES	CIVIL DESIGN AND DRAFTING	3,339.25
28/05/2021	79510	WHITCOMBE DRAFTING SERVICES	CIVIL DESIGN AND DRAFTING	3,212.50
28/05/2021	79615	WINDS COORDINATION LIMITED	ELECTRONIC VISITOR MANAGEMENT SYSTEM	70.00
14/05/2021	79420	WINE AUSTRALIA PTY LTD	STATIONERY SUPPLIER	502.27
28/05/2021	79759	WINE AUSTRALIA PTY LTD	STATIONERY SUPPLIER	503.11
28/05/2021	79667	WIZARD TRAINING SOLUTIONS	TRAINING SERVICES	4,730.00
28/05/2021	79565	WIZO PTY LTD	POOL ENTRY W/STAIRS	175.45
28/05/2021	79778	WJAL CONSULTANTS PTY LTD	CONSULTANCY SERVICES	5,351.50
14/05/2021	79441	WJORK K LOBBE	PROTECTIVE CLOTHING SUPPLIER	514.00
28/05/2021	79513	WJORK K LOBBE	PROTECTIVE CLOTHING SUPPLIER	427.00
28/05/2021	79775	WJORK K LOBBE	PROTECTIVE CLOTHING SUPPLIER	3,301.85
14/05/2021	79269	WJORK SERVICES	HEALTH AND SAFETY SOFTWARE	110.00
28/05/2021	79612	WANDA COFFEE WINDS WHOLESALE	CATERING	395.00
28/05/2021	79727	WALLINGUP BOARD RIDERS INC	SLURRY PAYMENTS	1,009.00
6/05/2021	79199	WALLINGUP BOARD RIDERS INC	BOARD RIDERS SURFING EVENTS	5,000.00
28/05/2021	79564	WALLINGUP COFFEE ROASTING COMPANY	CATERING SERVICES	90.00
14/05/2021	79353	WELVERTON LIQUID WASTE	LIQUID WASTE REMOVAL	2,714.80
28/05/2021	79480	WELVERTON LIQUID WASTE	LIQUID WASTE REMOVAL	8,173.00
14/05/2021	79448	ZURICH AUSTRALIAN INSURANCE LTD	INSURANCE SERVICES	500.00
28/05/2021	79720	ZURICH AUSTRALIAN INSURANCE LTD	INSURANCE SERVICES	1,050.00
				5,137,548.39

TRUST PAYMENTS MAY 2021				
DATE	REF #	NAME	DESCRIPTION	AMOUNT \$
13/05/2021	7558	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BUILDING SERVICES LEVY	89,425.64
13/05/2021	7560	CITY OF BUSSELLTON	CTF & BSL COMMISSION PAYMENTS	719.25
13/05/2021	7561	CONSTRUCTION TRAINING FUND	BELT LEVY	3,356.92
28/01/2021	7562	CTF & BSL LEVY REFUNDS	REFUNDS	433.28
				49,935.89

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	64,178.60
9/05/2021	4490	BANK TRANSACTION FEES	BANK FEES	582.36
9/05/2021	4508	BANK VISA MAY 21	CREDIT CARD PAYMENT AS FOLLO	9,347.52
	4508	BP DUNBARA - INCIDENT CATERING		21.50
	4508	THE CROCKED CARROT - INCIDENT CATERING		29.00
	4508	BURBURY FARMERS MARKET - INCIDENT CATERING		29.47
	4508	MACDONALDS GERALDTON - INCIDENT CATERING		12.75
	4508	BP WINDSHILLA - INCIDENT CATERING		26.00
	4508	MACDONALDS WEBBERTON - INCIDENT CATERING		10.40
	4508	HUNGRY JACQUES GERALDTON - INCIDENT CATERING		18.65
	4508	MACDONALDS WEBBERTON - INCIDENT CATERING		18.60
	4508	COLES EXPRESS - FUEL		60.18
	4508	BP ANTICATHION FULL FOR BURNING		35.56
	4508	IBIS HOTEL PERTH - ACCOMMODATION		116.10
	4508	HOTEL IBS - BREAKFAST		30.00
	4508	SECURE PARKING FEES		9.21
	4508	CITY OF BURBURY PARKING		10.24
	4508	WILSON PARKING		31.39

4506	BUSSELLTON FLORET SYMPATHY FLOWERS		80.00	
4506	SAFETY CULTURE		1,504.80	
4506	FEST FLOWERS - WRITATH FOR ANZAC DAY		100.00	
4506	QANTAS AIRFARE - PFRTH - GERALDTON		409.98	
4506	THE FLOWER PLACE - SYMPATHY FLOWERS		83.00	
4506	SHELTER BREWING BUSSELLTON		58.00	
4506	SMART BUSSELLTON		119.00	
4506	SPOTTY YOUTH EVENTS MUSIC		18.95	
4506	DOMINOS 27.01.21		107.95	
4506	DOMINOS 27.01.21		31.00	
4506	DOMINOS 12.04.21		110.90	
4506	DOMINOS 24.04.21		100.00	
4506	FACEBOOK GLC - 26.01.21		45.37	
4506	FACEBOOK 30.03.21 GLC		79.31	
4506	FACEBOOK GLC 14.04		113.30	
4506	FACEBOOK GLC 15.04.21		5.17	
4506	FACEBOOK ANZGO 1.01.21		28.31	
4506	EVENTBRITE - SOUTH WEST ANGLES		26.00	
4506	THE SHIP INN		125.60	
4506	THE SHIP INN		302.00	
4506	MESSAGE MEDIA - GLC		85.45	
4506	MAILCHIMP - LIBRARY		79.74	
4506	HARVEY NORMAN		413.70	
4506	SENDCAID		20.27	
4506	FACEBOOK - YOUTH - 06.04.21		2.58	
4506	FACEBOOK - YOUTH - 7.04.21		2.58	
4506	FACEBOOK - YOUTH - 7.04.21		2.58	
4506	FACEBOOK - YOUTH - 7.04.11		2.58	
4506	FACEBOOK - YOUTH 8.04.21		4.12	
4506	FACEBOOK - YOUTH - 8.04.21		6.18	
4506	FACEBOOK - YOUTH - 10.04.21		9.27	
4506	AUSIE BROADBAND		65.00	
4506	ZOOM - VIDEO CONFERENCEING		475.70	
4506	APPLE ICLOUD - MONTHLY SUBSCRIPTION		4.45	
4506	AUSTRALIAN LAND & GROUNDWATER ASSOC		880.00	
4506	WESTERN POWER FERTIL		497.91	
4506	SENT STREET BAKERY		-40.00	
4506	WOOLWORTHS		11.00	
4506	NRWA - SPECIAL PURPOSE VEHICLE PERMITS		50.00	
4506	APPLE ICLOUD MONTHLY SUBSCRIPTION		4.45	
4506	AUSTRALIAN LAND & GROUNDWATER ASSOC		-110.00	
4506	EVENTBRITE - VOLUNTEERS SOUTH WEST INC.		33.00	
4506	COLES GIFT CARD		100.00	
4506	MINI HIRE PROJECT		1,617.00	
4506	ST JOHN AMBULANCE		45.26	
4506	SALGLOBAL		276.07	
4506	BP DUNSGROUUGH		97.02	
4506	MAGISTRATE COURT - PROCESSING FEE		24.90	
4506	MAGISTRATES COURT - TRANSCRIPT FEE		174.00	
4506	LAW SOCIETY WA - LAW MUTUAL		73.00	
4506	MONTHLY MAILCHIMP		273.68	
4506	COLES EXPRESS BURNS FUEL		96.20	
4506	BP KALGOORLE FUEL		49.58	
4506	THE REGION HOUSHOUE FUEL		93.57	
5/05/2021	4489	BPAY FEE FEE	BANK FEES	162.71
5/05/2021	4488	BPAY TRANSACTION FEE	BANK FEES	544.70
5/05/2021	4491	BPAY TRANSACTIONS FEES	BANK FEES	1,684.52
17/05/2021	4405	BPPOINT TRANSACTION FEE	BANK FEES	117.01
5/05/2021	4476	BUSSELLTON CHARTERS	REFUND TRANSPORT OPERATORS PERMIT ISSUED PRE COVID	205.00
13/05/2021	4483	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
13/05/2021	4496	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
13/05/2021	4501	CANCELLED PAYMENT	CANCELLED PAYMENT	0.00
13/05/2021	4503	CBM MERCHANT FEE	BANK FEES	897.07
13/05/2021	4499	D GALERATHI	REPORT PARKING CARD REFUND	20.00
14/05/2021	4498	D BILKINLY	REFUND OF ANNUAL TRAP BOND	103.00
31/05/2021	4506	H THOMPSON	REFUND OF RATE OVERPAYMENT	402.07
10/05/2021	4478	HARBECK/NORTHAM/DOVE	REFUND OF RATE OVERPAYMENT	1,970.60
4/05/2021	4180	HORAN	REFUND OF RATE OVERPAYMENT	516.39
11/05/2021	4479	HOYT	REFUND OF RATE OVERPAYMENT	314.53
3/05/2021	4487	LEL KILLS GLC	CONTRACT FEES	408.00
3/05/2021	4486	LEL KILLS MCC	CONTRACT FEES	485.74
3/05/2021	4500	MERCHANT FEES	BANK FEES	1,736.57
12/05/2021	4481	MORLEY	REFUND OF RATE OVERPAYMENT	18.00
6/05/2021	4477	NOVACARE	REFUND OF RATE OVERPAYMENT	805.21
13/05/2021	4482	PERIOD DEVELOPMENTS/SHIRBAN	REFUND OF RATE OVERPAYMENT	1,215.45
19/05/2021	4495	R CARRIGO	REFUND OF ANNUAL TRAP BOND	100.00
31/05/2021	4502	R HOGGS	REFUND B A FEES	101.00
13/05/2021	4493	R SANDERS	REFUND OF RATE OVERPAYMENT	363.00
12/05/2021	4497	R SHAW	REFUND OF ANNUAL TRAP BOND	100.00
27/05/2021	4504	RYPPE LTD/G CONWAY	REFUND OF RATE OVERPAYMENT	227.50
7/05/2021	4492	S BUTTRIN	REFUND OF BUILDING LEVY	61.45
31/05/2021	4507	STON CHURCH FEE	BANK FEES	15.00
12/05/2021	4484	TODDS WILEY	REFUND OF RATE OVERPAYMENT	2,159.00
26/05/2021	4505	W DODD/ S O'HEIL/BILLAKE	REFUND OF ANNUAL TRAP BOND	400.00
				91,547.31
PAYROLL PAYMENTS MAY 2021				
DATE	REF #	NAME	DESCRIPTION	AMOUNT \$
4/5/2021	PAY 4 5 21	PAYROLL 6/5/21	CITY OF BUSSELLTON PAYROLL 4 5 21	796,073.67
18/05/2021	PAY 18 5 21	PAYROLL 20/6/21	CITY OF BUSSELLTON PAYROLL 18 5 21	780,175.75
				1,586,489.42

6.2 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 

COMMITTEE RECOMMENDATION

F2107/032 Moved Councillor S Riccelli, seconded Councillor J Barrett-Lennard

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.

CARRIED 5/0

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 Sporting and Recreation Facilities fund (CSRFF), to develop the Master Plan for Sir Stewart Bovell Sports Park.						
B1361	YCAB (Youth Precinct Foreshore) – State Government Operating Grants	30,138	13,750	16,388	54.38%	-
Additional unbudgeted Crime Prevention Grant received from WA Police to run the Choices Program.						
11151	Airport Operations – Contributions	101,000	50,000	51,000	50.50%	16,000
More contributions toward airport marketing have been received from neighbouring local governments than was originally anticipated.						
10530	Events & Cultural Services Administration – Parenting Leave Reimbursements	14,655	-	14,655	100.00%	-
Parenting leave reimbursement was not planned at the time of the development of the 20/21 budget.						
10630	Economic and Business Development Administration – Parenting Leave Reimbursements	9,059	-	9,059	100.00%	-
Parenting leave reimbursement was not planned at the time of the development of the 20/21 budget.						
Planning and Development Services		1,029,890	1,043,297	(13,407)	(1.30%)	85,317
10820	Strategic Planning – State Government Grants	22,500	37,500	(15,000)	(66.67%)	22,500
The variation from Strategic Planning budget (Grant \$37,500) is due to the <u>total</u> grant (\$75,000) being acquitted in three instalments: the first payment was received some time ago on achievement of certain project milestones to that stage in the preparation of the 'Coastal Adaptation Strategy' or CHRMAP, 'Coastal Hazard Risk Management and Adaptation Plan'. The second payment (30%) was received in May 2021 following adoption of the draft CHRMAP for advertising by the Council (OCM 24 February 2021). The final payment of 20% is due once Council adopts the <i>final</i> CHRMAP. Preparation of this complicated and comprehensive document has been set back several times over the past 2 years due to project requirements concerning financial modelling and Government Working Group reviews et al. As such, the City has received approval to extend the anticipated completion date for the project (this has occurred several times) until 31 March 2022. The \$15,000 final grant payment will therefore not be paid until FY 21/22.						
10830	Environmental Management Administration – State Government Grants	18,780	-	18,780	100.00%	-
Grant received in two lots in September and December, however it was budgeted to be received in June.						
10925	Preventative Services – CLAG – State Government Grants	32,038	44,370	(12,332)	(38.49%)	-
The Department of Health contribution to the mosquito program was less than expected.						
Engineering and Works Services		2,450,574	1,014,752	1,435,822	58.59%	32,601
S0076	Kaloorup Road (Stage 1) – Main Roads Operating Grant	-	267,000	(267,000)	(100.00%)	-
Works originally budgeted to be completed by April are forecast to be complete in June, however grant acquittal and invoicing cannot be finalised until all billing has been processed and a final reconciliation of works has been completed and signed off.						

11160	Busselton Jetty – Contributions	842,772	429,700	413,072	(100.00%)	-
The second half yearly contribution was budgeted to be received in June, however it was received in April.						
11162	Busselton Jetty - Underwater Observatory – Reimbursement of Utilities Charges	24,243	-	24,243	100.00%	13,770
The City recoups both electricity and sewer service charges from Busselton Jetty Inc. Due to an administrative oversight, this item has not been budgeted, however there is a nil impact on the municipal net current position due to this income being put into the Jetty reserve. This offsets the costs which are also put into the reserve. YTD also contains an insurance re-imbusement of \$14K for damage to the UPS during storm events in May 2020.						
11300	Sanitation Waste Services Administration – Parenting Leave Reimbursements	13,570	-	13,570	100.00%	-
Parenting leave reimbursement was not planned at the time of the development of the 20/21 budget.						
11301	Regional Waste Management Administration – Reimbursements	95,919	20,163	75,756	78.98%	(1,833)
The contributions to the 2020/21 Southwest Regional Waste Group Project were received from 10 participating local governments in November and April, totalling \$48K each time. Only \$22K was budgeted for the year, and this was spread over 12 months.						
11501	Operations Services Works – Insurance Reimbursements	253,706	56,100	197,606	77.89%	23,598
Workers compensation claims totalling \$254K have been received YTD. This is by nature very difficult to predict. \$61K was budgeted for the year, spread evenly over 12 months.						
B1401 & B9610	Old Butter Factory – Insurance Reimbursements	149,415	-	149,415	100.00%	-
Conservation and fire damage works now completed. Insurance claim has now been approved and paid. Not budgeted as additional works were required for structural and fire compliance that had not been scoped at commencement of the works. Not unusual for conservation projects of this nature. Net impact after insurance claims is estimated at approximately (\$30K).						
M9999	Road Maintenance Bal Of Budget – Insurance Reimbursements	778,013	-	778,013	100.00%	-
Storm damage claims from the storm events in May 2020.						

2. Other Revenue

Ahead of YTD budget by \$216K, or 63.8%, 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		57,422	31,337	26,085	83.24%	12,489
10200	Financial Services – Sundry Income	21,971	198	21,773	10,996%	12,385

Due to workload issues and a change in staff in Planning, there was a delay in on-payment of development application fees to the Department of Planning for fees received from an applicants in April and May. This will be rectified in June.

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.

Expenses from Ordinary Activities

Expenditure from ordinary activities is \$4.5M, or 6.3%, less than expected when compared to the budget YTD as at May. The following individual expense line items on the face of the financial statement have YTD variances that meet the material reporting thresholds:

4. Materials and Contracts

Better than budget by \$3.5M, or 21.7%. The table below lists the main items contributing to this variance:

Cost Code	Cost Code Description	Actual YTD \$	Amended Budget YTD \$	Variance YTD \$	Variance YTD %	Change in Variance Current Month \$
<u>Finance and Corporate Services</u>		1,773,420	2,209,869	436,449	19.7%	184,328
10151	Rates Administration	204,617	283,787	79,170	27.9%	1,907
The variance is predominantly due to the under spend in consultancy. This budget was for the Rating Review Project, funded by reserves. The project has been delayed due to resourcing issues in the Rates team, plus communications with the Minister regarding rates reviews that have changed the scope of the project. Unspent funds will remain carried forward in the reserve to fund the revised project.						
10200	Financial Services	40,285	74,972	34,687	46.3%	5,498
Due mainly to a reduction in bank fees that were budgeted at a higher amount, plus none of the consultancy budget has been used YTD. This will potentially be used later in the financial year in relation to adoption of new accounting standards, as well as in the Rates area to help fine tune some system functionality in the lead up to the annual rates run.						
10250	Information & Communication Technology Services	1,051,695	1,239,487	187,792	15.2%	100,545
Outstanding invoices for commitments we have raised are responsible for the increase in variance, a description of the primary variances are below:						
<ul style="list-style-type: none"> • Software licenses –The City’s licenses still are on track to go over budget this year with the addition of some unplanned software, we are waiting on invoices for the \$159,000 in commitments we have outstanding which will reduce the variance accordingly. • Photocopying – As mentioned in Customer Service below, the printer costs are routing through this account hence the budget overspend. • GIS costs – It was planned to use a new image provider at a reduced cost, unfortunately they could not provide what was agreed upon and the City continued to use Landgate at a higher cost. • Consultancy – We are underspent in consultancy this FY, unplanned projects have affected our ability to resource the projects we had initially targeted for this year. We are waiting on invoices for \$37,000 of committed spend which will reduce the variance accordingly. • Contractors (including Contract Staff) – By end of year there will be a \$100,000 underspend due to the budgeted contractor being engaged as an employee. This was originally funded from reserve. 						

10360	Customer Services	21,278	43,196	21,918	50.7%	2,093
<ul style="list-style-type: none"> • Photocopying – The Finance team going paperless has had a significant impact on the City's paper spend, especially for coloured paper. In addition, an arrangement has been made with the Executive Assistants for auditing of the stationery supplies in their departments, so ordering has been more closely aligned to needs rather than maintaining large stores. • Computer Consumables – Historically, printer cartridges etc. came from this bucket. With the adoption of more printers using a full supply contract this account is not being utilised. The City still orders some cartridges manually but the number is heavily reduced. This will be reviewed during the upcoming budget considerations for 21/22 to get a better idea of actual spend. 						
10500	Legal & Compliance Services	113,056	136,265	23,209	17.0%	81,515
Expenditure on various reactive legal matters have not required as much expenditure as originally anticipated.						
10616, 10617 & 10618	Aged Housing	84,514	129,811	45,297	34.9%	1,458
Lower than expected maintenance costs to the end of the reporting period. Less reactive maintenance for FY to date.						
Community and Commercial Services		1,357,176	2,000,538	643,362	32.2%	(84,115)
10380	Busselton Library	55,269	106,102	50,833	47.9%	1,618
<ul style="list-style-type: none"> • Non-capital Furniture & Office Equipment – Offsets an overspend in 7743 due to capitalisation of shelving/furniture purchases. (Purchase Order 49449 raised, \$6,063 deposit has been paid, with the remaining funds in process of being rolled over into the 2021/22 budget). • Contractors (inc. Contract staff) - \$8,000 underspend to offset \$8,000 grant income not received (Be Connected Grant). • Entity Specific Consumables – The coffee machine has been disposed of, which means that there will be no expenditure, and no offset income. 						
10381	Dunsborough Library	21,591	33,808	12,217	36.1%	72
<ul style="list-style-type: none"> • Contractors – Currently chasing up annual carpet cleaning with Facilities who have now assumed responsibility for scheduling annual carpet cleaning. • Other Computer costs - \$1,800 networking costs no longer required. • Photocopying – centralised purchases have not been allocated correctly. • Library Resources – expenditure has increased and monies will be spent (annual expenditure patterns were delayed due to RFQ process earlier in the year). 						
10540	Recreation Administration	15,534	44,348	28,814	65.0%	(1,686)
The City's application to the State Government for the 2021 & 2022 Every Club grants was successful. Grant deeds have been received and executed. It is envisaged that \$15K of the \$30K that has been invoiced will need to be rolled into next FY to fund the new Community and Recreation service trainee and the remaining \$15K will be expended on delivering the program through workshops.						
10541	Recreation Planning	2,930	139,750	136,820	97.9%	3,087
Timing of expenditure was awaiting the outcomes of external grant applications. During February grant deeds were finalised, however the scope of work will not be finalised with the preferred consultant until June. It is estimated that this will absorb approximately \$70K of the underspend variance by EOFY.						

10590	Naturaliste Community Centre	48,927	85,491	36,564	42.8%	777
Variance primarily due to line items below:						
<ul style="list-style-type: none"> • Photocopying – \$2.25K this budget allowance has been offset by IT as an expense within their budget. • License Fees - \$4.3K underspend, likely to remain at approximately \$3.5K by EOFY. • Contractors – \$9.3K underspend, pending storage works commencing/completion at NCC in June to expend this area. • Holiday Program – \$7.3K underspend, likely to result in \$5K underspend due to reduced program this year. • Leisure Program Activities – \$1.4K underspend, this will be expended by EOFY. 						
It is anticipated that there will be an overall underspend in these areas by the EOFY.						
10591	Geographe Leisure Centre	270,288	329,130	58,842	17.9%	(568)
Variance primarily due to line items below:						
<ul style="list-style-type: none"> • Building Maintenance Services & Contractors – \$21K underspend, delay in securing contractors to do works required – will know more once May EOM financials are finalised. • Garden Maintenance – \$1.1K underspend, invoice timing. • Swimming Pool Maintenance/Repairs – \$5K underspend likely to remain if no breakdown of equipment in June. • Photocopying – \$8.5K this budget allowance has been offset by IT as an expense within their budget so will not be expensed. • Printing – \$2.8K – this will be expended. • License Fees – \$8.6K underspend, likely to be \$4K underspend by EOFY due to cancelled Crossfit licence. • Non-Capital Furniture & Office Equipment – \$9.6K underspend, pending works likely to expend this by EOFY. • Holiday Program – \$2.3K underspend, will be expensed for items for July program. • Leisure Program Activities – \$5.6K underspend, this will be expended by EOFY. 						
It is anticipated that there will be an overall underspend in these areas by the EOFY.						
10600	Busselton Jetty Tourist Park	399,056	532,598	133,542	25.1%	47,056
The variance can be attributed to two outstanding monthly management fee invoices (\$41,125 – runs one month in arrears), due to presentation and payment of the invoice. Other expenditure that has not occurred falling within Materials & Contracts are related to non-scheduled maintenance, garden maintenance, purchase of materials, and savings in cleaning materials and disposal of waste fees.						
10625	Art Geo Administration	49,781	61,461	11,680	19.0%	3,270
Over half of the underspend in ArtGeo is due to unallocated centralised costs for printing and photocopy. The remainder is due to using in house design resources instead of outsourcing to produce signage and interpretation and therefore these underspends are offset in additional wages.						

10630	Economic and Business Development Administration	49,177	103,922	54,745	52.7%	16,197
<p>The budget is made up of numerous line items that have been spread throughout the year. The actual timing for these things are inherently difficult to predict, as more often than not they depend on interactions with outside third parties for development opportunities and collaborations. For example, the City budgets for advertising and marketing, but needs to wait for relevant opportunities to arise throughout the year that may not necessarily align with budget timing. A further \$20,114.00 is to be invoiced (Pracsys Economics for Industry Sector Analysis) in June and a couple of smaller amounts leaving a total variance of approximately \$19K by year end.</p>						
11151	Airport Operations	198,949	283,110	84,161	29.7%	(8,710)
<p>The budget variance YTD includes the key allocations of:</p> <ul style="list-style-type: none"> • Security screening of \$45K not spent. • Car park design, signage, line marking, repairs and maintenance of approximately \$28K. <p>The remainder of the variance relates to commitments for:</p> <ul style="list-style-type: none"> • COVID screens \$6,500. • Apron lighting repairs of approximately \$3K. • General grounds maintenance and improvements of approximately \$4K. • Technical inspections \$5,500. 						
B1361	YCAB (Youth Precinct Foreshore)	37,822	52,129	14,307	27.4%	19
<p>Operating grants forecast were not available as planned and therefore associated expenditure has not occurred. Alternative funding was sourced to run a program in Dunsborough which commenced in February and March. Full invoicing for these activities has not as yet been received, and is also not expected to come in as high as what was originally forecast based on the grant funding.</p>						
Planning and Development Services		1,026,607	1,840,512	813,905	44.2%	58,919
10810	Statutory Planning	15,669	31,207	15,538	49.8%	2,744
<p>Not possible to predict when consultancy services will be required in advance. In this case, funds have been committed (heritage and traffic advice) but invoices not received.</p>						
10820	Strategic Planning	174,859	222,222	47,363	21.3%	2,273
<p>Estimated revenues (re-zonings, structure plans) and anticipated consultant contracts (for specialised works seen as likely to be needed for scheduled City projects) are often quite difficult to predict as they are subject to third-party intentions and initiatives, or competing demands and task allocation/prioritisation at the City.</p>						
10830	Environmental Management Administration	320,896	487,535	166,639	34.2%	(15,871)
<p>Expenditure variance due to:</p> <ul style="list-style-type: none"> • Timing of Barnard Park East management plans contract, due April 2021, pending completion of upgrade works; • Lower Vasse River sediment removal and groundwater investigations were delayed, now due May 2021; and • Carburnup reserve contaminated site investigations due May 2021. <p>Awaiting a number of significant invoices to complete contracts within early June and all outstanding payments will be reconciled prior to the EOFY.</p>						

10920	Environmental Health Services Administration	3,306	38,881	35,575	91.5%	(210)
<p>There is an error in the timing of the YTD budget. The full year for contractors is only \$5K, however YTD shows \$20K, as a budget credit of \$15K was processed in June. The YTD variance for this whole area is actually \$14,376. The reasons for this \$14K underspend include the contractor allocation of \$5K to implement audit outcomes being done in house, plus very minimal pre-summer assessments of sound level meters, revealing little to no faults requiring repair, due to 2020 COVID event cancellations.</p>						
10922	Preventative Services – Mosquitoes	18,774	35,532	16,758	47.2%	221
<p>Variance is attributed to:</p> <ul style="list-style-type: none"> Contractors – \$1,853 underspend due to reduced mosquito trapping being undertaken by contractor. Consultants – No spend i.e. saving - this allocation was to create a mosquito management plan by consultants, internal staff developed the plan instead. Chemicals – \$8,048 funds available this has been spent as additional chemical were purchased in June and has been paid, In 2020/21, the allocation should be fully expended YTD. Equipment Repairs & Maintenance – \$932 saving due to mosquito trap servicing was not required, only batteries were purchased. Photocopying – \$300 saving as photocopying expenses have not been/needed to be allocated to this cost code. 						
10925	Preventative Services – CLAG	119,098	57,913	(61,185)	(105.6%)	83
<p>Due to the much earlier and more significant onset of the Ross River Virus threat, extra chemical applications, transport, etc. were required. Permission was received from the Department of Health to draw extra trust funds for these purposes (see positive variance in Other Income section above). Full reconciliation of the CLAG budget will occur by the end of the financial year.</p>						
10931	Protective Burning & Firebreaks –Reserves	86,150	498,564	412,414	82.7%	42,912
<p>Spring and Autumn burning mitigation programs now complete with all expenses currently being reconciled. Mechanical mitigation program of approximately \$80,000 commence on Monday 3rd May with invoicing for works completed expected to be received in the month of May. All funds expected to be spent by end of FY. Awaiting a number of significant invoices to complete contracts for mitigation works in June. Brigade payments are also being completed for works within 20/21. All outstanding payments will be reconciled prior to the EOFY.</p>						
10942	Bushfire Risk Management Planning – DFES	155	12,738	12,583	98.8%	1,158
<p>Awaiting final plant costings and reconciliation will be completed and submitted.</p>						
11170	Meelup Regional Park	76,255	174,575	98,320	56.3%	7,267
<p>Expenditure variance due to timing of awarding Cultural Heritage Assessment (CHA) contract as part of the Meelup Regional Park Management Plan review. Initial request for services did not attract a suitable service provider, delaying the project. Contract for CHA awarded 20 April 2021. \$60,000 for Meelup Healthy Country Plan has been approved for relisting in 2021/22, due to timing of completion being extended. No expenses for this will appear within the 20/21 financial year.</p>						
B1010-B1028	Bushfire Brigades – Various	113,247	139,854	26,607	19.0%	9,517
<p>Emergency operations dependent. YTD actuals vs budget will vary according to emergency operational requirements, and are inherently difficult to predict. All brigade payments will be completed prior to the EOFY and are currently being reconciled.</p>						

Engineering and Works Services		8,471,040	10,082,989	1,611,950	16.0%	45,375
11160/1 /2	Busselton Jetty	16,834	29,788	12,954	43.5%	2,259
<p>\$32.5k was included on the Jetty budget for Contractor costs for miscellaneous repairs and maintenance and for the replacement of small items under \$5,000 as and when required. This budget is used for the replacement of bins, vandalism repairs, minor painting, jetty signage etc. YTD there has been less expenditure of this type than in prior years.</p>						
12600	Street & Drain Cleaning	292,881	401,258	108,377	27.0%	(73,888)
<p>Year to date expenditure for these services began tracking back to budget in May and will continue to do so in June, pursuant to pre-rainy-season drain abduction works that commenced in mid to late April. These works ensure drains are free of debris to mitigate against flooding. This leaves \$107K in ongoing works to be invoiced in the final month of June with these works ongoing. This budget is anticipated to be fully expended as at 30 June.</p>						
12620 & 12621	Rural & Urban Tree Pruning	147,521	346,500	198,979	57.4%	25,907
<p>\$247K of expenditure for rural tree pruning and for the removal of urban dead trees and debris was withheld to help offset storm damage clean-up costs incurred in relation to the May 2020 storms. In February 2021 it was confirmed that the City had secured storm claim reimbursement revenue and thus this budget was reinstated. Contractor availability meant that the Rural Tree Pruning budget will be under expended by approx. \$150K come June 30. The CEO has notionally agreed that this budget can be carried over into the 2022 financial year. In the wake of the Yallingup fires, a further \$150K was approved to be spent on cleaning up the verges of rural single access roads. These costs were coded against the individual roads and these works will be completed by June 30.</p>						
Various	Bridge Maintenance	29,399	166,111	136,712	82.3%	7,521
<p>Expenditure on Bridge Maintenance activities was also withheld to the value of \$105K to help offset May 2020 storm damage related costs. With the storm costs now having been reimbursed, the budget has been reinstated. It's difficult to secure Contractor availability for these types of specialised works at short notice; to this end some of the budget will remain unused. \$90K of this unspent budget will be carried over into 2022.</p>						
Various	Building Maintenance	1,205,451	1,302,653	97,202	7.5%	(39,654)
<p>The year to date underspend variance associated with Building Maintenance decreased by a further \$40K in May to \$97K. Scheduled maintenance activities on various buildings have been in progress post the busy Easter holiday period. Expenditure has exceeded budget on some buildings while being under budget on others. Come June 30 the majority of this budget will have been outlaid.</p>						
Various	Other Infrastructure Maintenance	1,186,834	1,582,680	395,846	25.0%	(12,616)
<p>This category encompasses the consolidation of almost 100 individual Cost Codes representing a unique array of services delivered right across the City. It includes things like: event support; boat ramp maintenance; cemetery maintenance; maintenance at the Libraries and GLC; caravan park maintenance; street lighting installation; the foreshores; the CBD's; cycleways and footpaths etc. The \$396K YTD expenditure variance to budget at the end of May is mostly attributable to timing with the budget having been evenly spread across the financial year. Urban Street lighting installations and the Rural Intersection lighting budgets are under expended to budget \$118K; most of this budget will be outlaid come June 30. The Boat Ramp Contractor maintenance budget is under spent to budget by \$36K with much of this not anticipated to be outlaid come June 30. The remaining budget for both Strategic Fire Breaks – Maintenance \$18K and Cycleway Maintenance Busselton \$22K will have been utilised come June 30.</p>						

Various	Waste Services	1,837,933	2,437,524	599,591	24.6%	135,195
<p>The YTD under expenditure to budget for Waste Services Consolidated is attributable to many factors including the following:</p> <ul style="list-style-type: none"> • \$145K under expended variance to budget associated with Contamination Site Contractor costs. Environmental based costs such as testing and monitoring were not known at the time of budget preparation; investigations are ongoing. • \$123K under expended variance to budget associated with External Waste Disposal being gate house disposal costs at the Cleanaway Dardanup landfill. Some of this is timing pending the receipt of both the April and May monthly invoice. • \$95K under expended variance to budget associated with Cleanaway Recycling Collection costs, will all this attributable to timing pending the receipt of the May monthly invoice. • \$95K under expended variance to budget associated with the Dunsborough Waste Site. The green waste stock pile will now be processed in the 2022 financial year contributing to this variance. • \$67K favourable variance associated with the postponement of the FOGO trail. These funds will net-off against the Waste Reserve with the year-end transfer of funds calculation. 						
Various	Roads Maintenance	945,063	437,014	(508,049)	(116.3%)	17,024
<p>The higher than normal costs are largely associated with storm damage clean-up costs stemming from the May 2020 storm events, where there has been \$403K in extraordinary Material & Contractor costs incurred against Road Maintenance. In February, the City was notified that it will be in receipt of reimbursements that effectively cover and offset against this overspend. The Road Maintenance budget is being carefully managed exclusive of storm-related costs that have been reimbursed.</p>						
Various	Reserve Maintenance	1,370,498	1,706,772	336,274	19.7%	16,587
<p>Significant volumes of works began on the City's POS Reserves after the Easter public holidays with greater volumes of contractor invoices starting to flow through to the City. Included in the YTD variance is a one-off non-cash stock adjustment that when excluded reduces the YTD variance by \$106K leaving \$230K under expended to budget YTD. This grouping is comprised of 184 separate POS areas where some are over budget while others are under budget. The following areas are under expended to Contractor budgets YTD and thus explain the YTD variance:</p> <ul style="list-style-type: none"> • Cultural Precinct \$23K • Eastern Link Landscaped Area \$20K for maintenance post construction. (will not be outlaid as project currently in progress) • Busselton Foreshore Area \$73K • Provence Estate \$34K • Vasse Newtown \$31K • Vasse Kealy \$25K 						
5280	Transport - Fleet Management	1,438,627	1,672,689	234,062	14.0%	(32,959)
<p>Fuel and Oil was underspent by \$169,782 YTD accounting for 72% of the Fleet YTD variance. An end of year surplus is anticipated but will be less than was anticipated in the mid-year budget review as the fuel price has been on the rise. Fuel consumption across the City is now at its highest level as many large Civil works projects are now underway. Tyre purchases are underspent by \$1,885 YTD and replacement parts/tooling/contractor costs are underspent \$62,395 YTD.</p>						

5. Other Expenditure

\$1.05M, or 31.3%, under the budget YTD. The main contributing items are listed below:

Cost Code	Cost Code Description	Actual YTD \$	Amended Budget YTD \$	Variance YTD \$	Variance YTD %	Change in Variance Current Month \$
<u>Executive Services</u>		68,368	100,217	31,849	31.8%	4,374
10001	Office of the CEO	67,298	100,217	32,919	32.8%	4,631
The underspend relates to donations contributions and subsidies budget (\$10K), CapeROC budget (\$16K) and the CEO Discretionary Budget (\$7K).						
<u>Finance and Corporate Services</u>		745,670	886,981	141,311	15.9%	(44,074)
10000	Members of Council	433,702	499,478	65,776	13.2%	821
Timing variances exist in relation to the payment of elected member allowances and reimbursements. The main contributors being \$23K related to timing variances in payment of sitting fees, the elected members training budget underspent by \$16K, and no expenditure against the Council holding account with a YTD budget of \$11K. The timing variances for expense reimbursements are difficult to predict when budgeting.						
10151	Rates Administration	87,458	105,963	18,505	17.5%	(53,280)
Budget variances are due to interim valuation invoices still to be received.						
10700	Public Relations	77,412	117,972	40,560	34.4%	8,424
The underspend variance is related to a reduced payment to BASSCA this year given COVID-19 and no school exchanges, the cancelling of the Mayoral Breakfast and a reduced spend associated with functions such as the launch of Jetstar flights.						
<u>Community and Commercial Services</u>		1,021,633	2,028,854	1,007,221	49.6%	(19,806)
10530	Events & Cultural Services Administration (formerly Community Services Administration)	484,819	649,773	164,954	25.4%	(12,480)
Funds currently committed from the 2020/21 events budget through multi-year agreements and Rounds 1 and 2 of the Event Sponsorship Program totals \$380,562. In addition, \$200,000 is allocated towards the development of an electronic events billboard. This leaves a balance of \$205,852 in the 2020/21 events budget for any further event attraction or initiatives. This balance includes funds from cancelled events.						
Of the \$250,000 allocated to the 2020/21 marketing budget, \$120,000 has been allocated to the Airport Marketing Reserve, \$50,000 to the Busselton Performing Arts and Convention Centre (BPACC), up to \$12,000 had been allocated to update the City's Events Strategy and up to \$5,000 for the update of tourism signage, leaving a balance of \$63,000 for any further initiatives. It is recommended that the remaining balance after any further allocations be transferred to the Airport Marketing Reserve.						
Of the \$40,000 allocated to City run events, a total of \$11,684 was spent on seven Sun-Sets on the Bay events in Busselton and Dunsborough. This leaves a balance of \$28,316. Pending any further initiatives, the remaining balance at the end of financial year will remain in the Marketing and Area Promotion Reserve.						
10532	BPACC Operations	11,668	50,000	38,332	76.7%	5,000
Low cost marketing materials have been developed to date and until final decisions are made regarding the project tenders, no large investments in event attraction will be made.						

10547	Iron Man	-	200,000	200,000	100.0%	-
Ironman has been cancelled for this year and hence the funds will not be expended. Council have resolved (C2012/159 – 9 December 2020) to utilise the remaining budget towards an electronic billboard, however this will not likely be completed until closer to the end of the financial year.						
10550	Forrest Rally	-	12,500	12,500	100.0%	-
Forrest Rally organisers have advised that the event will not be proceeding from 2020/2021 onwards, therefore these funds will not be expended.						
10567	CinefestOZ	80,000	120,000	40,000	33.3%	-
YTD variance is due to the sponsorship contract being varied due to a change in format as a result of COVID (C2009/110) - \$80K paid in 2020/21 with the balance (\$38k) carried over to be paid in addition to 2021/22 Market Yield Adjustment.						
10625	Art Geo Administration	11,743	23,992	12,249	51.1%	(711)
Underspend is offset by additional wages due to in house production of marketing, promotional and interpretation work.						
10630	Economic and Business Development Administration	3,440	39,346	35,906	91.3%	15,654
The budget is made up of numerous line items that have been spread throughout the year. The actual timing for these things are inherently difficult to predict, including valuations as more often than not they depend on interactions with outside third parties for development opportunities and collaborations. For example, the City budgets for marketing and promotions, but need to wait for relevant opportunities to arise throughout the year that may not necessarily align with budget timing. It should be noted that a large portion of the total annual budget (\$55K) relates to cruise ship visitor servicing (\$38K), which due to the effects of COVID-19 will not be spent by the end of the financial year.						
10634	Business Support Program	72,522	97,988	25,466	26.0%	(1,092)
There are a number of grants that are being finalised by applicants. Once these have been completed, then the City will pay out the grant funds. There is also an amount of \$19K that has not been allocated from the total annual budget that will be reflected in the variance at year end.						
11151	Airport Operations	5,276	420,741	415,465	98.7%	(5,148)
Relates to marketing activities for RPT services which have not commenced due to COVID.						
<u>Planning and Development Services</u>		152,894	158,152	5,258	3.3%	1,215
10805	Planning Administration	29,148	55,000	25,852	47.0%	5,000
This variance relates to the façade refurbishment program which is not likely to have any additional projects / work costed to it this financial year as the City has not run the program as per normal because of unusually high workloads caused by the building stimulus.						
10931	Protective Burning & Firebreaks-Reserves	3,804	16,115	12,311	76.4%	(790)
Due to the limited seasonal burning opportunities, the budget for catering for the crews has not been spent as expected YTD.						
10942	Bushfire Risk Management Planning – DFES	23,466	-	(23,466)	(100.0%)	-
This represents repayment of unspent 19/20 BRMP grant funds.						
<u>Engineering and Works Services</u>		323,319	191,468	(131,851)	(68.9%)	(181,217)
B1223	Micro Brewery - Public Ablution	60,000	120,000	60,000	50.0%	-
The City's fund contribution to the construction of these ablutions is due to be paid upon receipt of invoice from the company. Final inspection of the toilet facilities was expected late March, after which the invoice should have been forthcoming.						

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 \$
<i>Finance and Corporate Services</i>		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)
<i>Community and Commercial Services</i>		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
<i>Planning and Development Services</i>		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%	-
<i>Engineering and Works Services</i>		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%	-

7. Capital Expenditure

As at 31 May 2021, there is an underspend variance of 49.9%, or \$22.2M, in total capital expenditure, with YTD actual at \$22.3M against the YTD amended budget of \$44.5M. A portion of this positive underspend variance is offset by the negative variance in Non-Operating Grants, Contributions & Subsidies discussed above, with the remainder offset by the negative variances in Transfers From Reserves related to funds held aside for these projects. The attachments to this report include detailed listings of all capital expenditure (project) items, however the main areas of YTD variance are summarised as follows:

Cost Code	Cost Code Description	Actual YTD \$	Amended Budget YTD \$	Variance YTD \$	Variance YTD %	Change in Variance Current Month \$
Land		950	75,000	74,050	98.7%	(950)
10610	Property Services Administration	950	75,000	74,050	98.7%	(950)
The budget represents funds allocated for costs associated with potential strategic land purchases in the City of Busselton. To date, there have been no expenses incurred, as potential transactions have not progressed beyond informal discussions.						
Buildings		3,154,157	8,806,049	5,651,892	64.2%	1,718,980
B9516	Busselton Library Upgrade	555,092	603,000	47,908	7.9%	36,350
Library works completed. Balance of funds to be directed to fit-out items.						
B9300/1/2	Aged Housing Capital Improvements	64,128	179,600	115,472	64.3%	2,386
Budgeted works were proposed to separate power and drainage servicing Winderlup Court and Winderlup Villas. Whilst the power requirements are not triggered until the new conditional land title lots are created, the intention was to progress with this anyway. The procurement process has elicited one quotation only which, even if acceptable is unlikely to generate an invoice payable in the current financial year. As such the budgeted funds will be carried over in reserve to be utilised once appropriate contractual arrangements can be made.						
B9402	Busselton Waste Transfer Station - Buildings	18,206	-	(18,206)	(100.0%)	(18,206)
A requirement arose for a 2.4 x 2.4 Transportable Ablution Block, and savings were identified in the budget for infrastructure that could be utilised for these purposes. This overspend variance will be offset by the identified underspends in infrastructure.						
B9407	Busselton Senior Citizens	626,400	738,128	111,728	15.1%	(917)
Works were completed in September. The savings against budget are being reviewed for potential use on roof replacement and carpark works. Works have been re-scoped based on preliminary estimates to reduce costs of roof replacement. The tender to perform these works has now been awarded, and is expected to be completed by the end of the financial year.						
B9558	Churchill Park - Change Room Refurbishment	-	21,000	21,000	100.0%	-
Works are scheduled to be completed before the end of the financial year. Procurement for roof sheeting is currently underway.						
B9591	Performing Arts Convention Centre	1,344,449	6,362,563	5,018,114	78.9%	1,637,768
Regional Growth Fund milestones are under review pending funding extension confirmation. Design contract program extension pending. Budgeted cash flow has been reviewed, with works now pending final Council decision on the tenders.						

B9596	GLC Building Improvements	62,543	450,681	388,138	86.1%	192,260
Carried over works from the prior year. Works have now been completed with reconciliation of the final progress claims expected to be completed in May. Payment should follow shortly thereafter and is expected to fully utilise this budget.						
B9607	General Buildings Asset Renewal Allocation (Various Buildings)	112,921	137,500	24,579	17.9%	11,636
This budget was assigned for various Capital works as identified as per the City's Building Asset Management Plan. Some items of expenditure have been for undertaking maintenance as opposed to Capital renewal works. To this end, \$44k in costs incurred have been moved back and recorded against Operations in the June period. These major maintenance works will still be funded from the Building Reserve, however an under-expended position to budget will result against this item.						
B9608	Demolition Allocation (Various Buildings)	-	12,500	12,500	100.0%	2,011
Funds were initially allocated to partial demolition of the Weld Theatre by the end of the financial year, in preparation for its integration with the BPACC. Final Council decision on this project is now pending due to further review of tenders.						
B9610	Old Butter Factory	277,434	-	(277,434)	(100.0%)	(145,885)
Conservation and fire damage works were completed early in the financial year. A journal for \$145k representing costs associated with the Wood Turners relocation to the Old Butter Factory site was processed in May and hence the end of month \$277k unfavourable variance; this JNL has since been reversed back out in June bringing the variance back to its original \$131k. An Insurance claim reimbursement totalling \$99.4k offsets the true costs of \$131k leaving a net over spent to budget of \$32k come June 30.						
B9612	Churchill Park Renew Sports Lights	181	140,000	139,819	99.9%	-
A review of consultants work to date has been undertaken and Council has endorsed a grant application to the State Government for this site. If the application is accepted (response expected in June), budgeted expenditure will be carried forward into the 21/22 budget year. If not, much of this budget will be spent by the end of this this financial year.						
B9711	Busselton Airport – Building	-	15,000	15,000	100.0%	-
Small capital works projects to be completed either prior to Jetstar flights commencing or by the end of the financial year.						
B9717	Airport Construction - Existing Terminal Upgrade	3,416	39,237	35,821	91.3%	151
As per above.						
B9809	Busselton Jetty Tourist Park Compliance Works	3,600	40,000	36,400	91.0%	-
Compliance electrical works to be completed by the end of the financial year.						
Plant & Equipment		1,234,932	2,473,982	1,239,050	50.1%	(9,570)
10372	Dunsborough Cemetery	-	20,000	20,000	100.0%	-
The budget is for maintenance trailers for the cemetery, both for grave shoring equipment and watering equipment, as well as fencing and turf upgrades. The delay in procurement of these items is due to current workloads of relevant staff and other projects taking a higher priority to date. Suitable specifications have now been developed and quotes are being sought, however the new equipment is not expected to be delivered until August 2021. As such, these budgeted funds will remain in reserve and be relisted to be drawn in the 21/22 budget.						

11106	Street Lighting Installations	17,300	-	(17,300)	(100.0%)	-
The expenditure represents a storage container for the lighting equipment. The budget for the whole activity has been entered against one operational line incorrectly, rather than being split according to operational maintenance, capital upgrade, and one-off asset purchases such as this.						
11156	Airport Development Operations	199,403	259,512	60,109	23.2%	23,592
All baggage handling system invoices have been invoiced and paid. The remaining funds will be included in the outstanding Airport Development funding balance.						
11162	Busselton Jetty - Underwater Observatory	17,523	-	(17,523)	(100.0%)	-
In February there was \$17.5K in unplanned expenditure for an Uninterrupted Power Supply (UPS) for the Underwater Observatory (UWO) lift. This will be funded from the Jetty Reserve.						
11401	Transport – Workshop	19,227	30,000	10,774	35.9%	-
The hardware for upgrades to the repeater at the communications tower has been delivered. Installation of these will be dependent upon receiving Telstra approvals, which is being worked through by Property and Leasing, but will take place in 21/22 FY.						
11402	Plant Purchases (P10)	596,461	1,420,000	823,539	58.0%	-
Underspend variances to budget YTD are due to: <ul style="list-style-type: none"> The new generators at DWF pond and cell that were ordered in April, with delivery of one unit in June and the second in July. (carryover listed in the 21/22 budget); The waste manager's new replacement vehicle to be ordered and delivered in May; A waste truck side loader that has been ordered, but delivery/payment is not expected until August (this underspend saving will be a carry-forward purchase from the Plant Reserve in the 21/22 budget); The waste compactor semi-trailer purchase has been deferred indefinitely pending development of the new waste plan. 						
11403	Plant Purchases (P11)	46,995	202,500	155,505	76.8%	2,500
One ute ordered with delivery delayed until July and one light truck ordered in December, delivery now delayed until July. Both listed as carryovers in the 21/22 budget.						
11404	Plant Purchases (P12)	8,923	114,000	105,077	92.2%	(8,923)
One light truck ordered with delivery expected in July. Listed as carryover in the 21/22 budget.						
11407	P&E - P&G Smart Technologies	-	91,663	91,663	100.0%	8,333
The annual scope of the project is currently being finalised and delivery will follow in the last quarter of 20/21.						
<u>Furniture & Office Equipment</u>		449,887	458,088	8,201	1.8%	(176,068)
10250	Information & Communication Technology Services	262,104	407,088	144,984	35.6%	(47,182)
Some of the delayed projects (COVID impacts include consultancy availability, hardware supply chain and additional unplanned IT work) have been accelerated in the new year including the hardware refresh, phone line migration, single label domain, and online payments. It is however expected that some projects, including portions of the website build and laptop replacements will be carried over to the subsequent financial year. The funding for these elements will also remain in reserve and be carried over to fund the expenditure when it occurs.						

10591	Geographe Leisure Centre	71,380	20,000	(51,380)	(256.9%)	(51,620)
Pool covers worth \$51K were purchased. The overspend in this budget area is offset by forecast underspends in the GLC building upgrade area.						
10900	Cultural Planning	56,000	12,000	(44,000)	(366.7%)	(44,000)
Completion of the Slippery Rocks bronze sculpture for \$51K, plus \$5K for the winning sculpture competition.						
Infrastructure By Class						
Various	Roads	10,876,579	14,245,367	3,368,788	23.6%	(332,156)
Major civil road construction works are now underway in many locations across the City by both the City's two road construction teams and Contractors. The large Gale Rural Road project originally estimated at \$1.437M has commenced and is nearing completion; it is estimated to come in under budget by approx. \$400K; due to competitive contractor pricing. There will also an underspend associated with the Peel & Queen Street Roundabout project (S0070) valued at \$1.2M as the majority of these works will be carried over into 2022. Stage 1 Blackspot works on Kaloorup Road vales at \$410k although recently started will also not be completed by June 30. These projects are contributing to the current \$3.368M YTD variance.						
The projects below comprise 83% of the variance.						
	• S0076 Kaloorup Road (Stage 1)			\$366,987		
	• S0073 Gale Road Rural Reconstruction			\$485,860		
	• S0048 Bussell Highway			\$554,347		
	• T0020 Capel Tutunup Road			\$622,596		
	• S0070 Peel & Queen Street Roundabout			\$771,099		
	TOTAL YTD underspent to budget			\$2,800,887		
Various	Bridges	4,872	4,303,489	4,298,617	99.9%	2,091,624
Although Bridge renewal works will be done on both the Bussell Highway and Yallingup Beach Road bridges this financial year it is unlikely any expenditure will be recorded due to the requirement for formal notification of completion from Main Roads and of invoices from them. Main Roads carry out these works on behalf of the City. Works on the Kaloorup, Boallia Road and Tuart Drive Bridges are now scheduled to commence in the 2022 Financial year. To this end an under expended variance to budget totalling \$6.4M is anticipated come 30 June. All 5 bridge projects will represent carry overs.						
Various	Car Parks	1,222,880	1,709,053	486,173	28.4%	34,754
Car Park projects are generally progressing well although there is a \$486K under expended variance to budget YTD. 54% of the YTD variance is attributable solely to the Car Parking associated with the Barnard East Development with the majority of construction to occur in 2022. Both the Baudin Memorial & Administration Building Carpark projects will start in earnest and are scheduled to be completed by June 30; they have a combined YTD variance to budget of \$152K.						
Various	Footpaths & Cycleways	330,241	1,316,335	986,094	74.9%	24,852
The YTD variance associated with Footpath & Cycleway projects grew by a further \$24.8K to the end of May. This is primarily attributable to the Buayanyup Drain Shared Path project that is soon to commence which represents 58%, or \$576K of the YTD variance. There has been a number of unforeseen complexities associated with this project. An extension to the 50% Regional Bike Network grant associated with this project has been secured and the project is scheduled to be completed by the end of July 2021.						
Contributing a further \$232K in combined under expenditure to budget are the Bussell Highway Footpath Sections Project and the Dunsborough Centennial Park Footpath Project where the budget for these have been earmarked and re-assigned to cover additional Queen Street Paving costs.						

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 Busseton

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
	\$	\$	\$	\$
NET CURRENT ASSETS				
CURRENT ASSETS				
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>
LESS: CURRENT LIABILITIES				
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 - Winderlup	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 - Winderlup 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	33,300	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 Busseton
Capital Acquisition Report
Property, Plant & Equipment, Infrastructure
Year to Date As At 31 May 2021

Description	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21
	Actual YTD	Amended Budget YTD	Original Budget YTD	Amended Budget	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%
81025 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 Busseton 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 Kaloorup 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 Kaloorup 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 - Busseton 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 Slk 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 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	
	\$	\$	\$	\$	\$	%	
W0258	Jingarie 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	Bussett 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	Meekup 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	Bussett 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	Bussett Highway - Novicare link to Broadwater Shops	16,153	15,000	15,000	15,000	15,000	7.69%
F0066	Bussett Highway Footpath Sections	7,302	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	Georgette 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	Buayanyup 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 - Bussett	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	Bussett 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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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
	\$	\$	\$	\$	\$	%
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 Meeulp 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 Tulloh 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 Glenmeer Ramble 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	2020/21	2020/21	2020/21	2020/21	2020/21
	Actual YTD	Amended Budget YTD	Original Budget YTD	Amended Budget	Original Budget	Budget YTD Variance
	\$	\$	\$	\$	\$	%
	33,552	89,019	89,019	95,744	95,744	-62.31%
Airport Industrial Parks						
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 Busseton
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
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
	\$	\$	\$	\$	\$	\$
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	379.96	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 Geographe 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/ Winderup)						
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 Winderup 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 Busseton
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
	\$	\$	\$	\$	\$	\$
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
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
	\$	\$	\$	\$	\$	\$
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>

**City of Busseton
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
	\$	\$	\$	\$	\$	\$
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	687,986.09
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
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
	\$	\$	\$	\$	\$	\$
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
Reserves Movement Report
For The Period Ending 31 May 2021

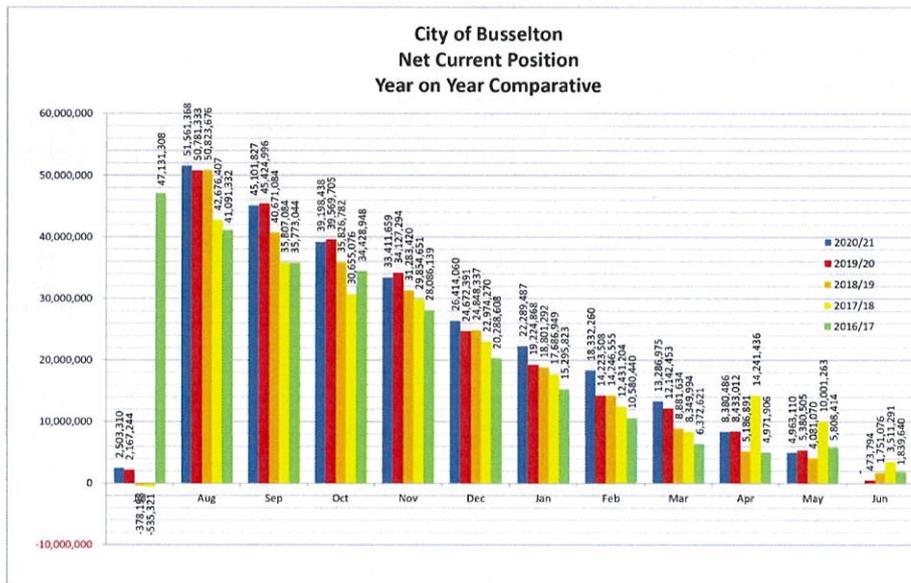
	2020/2021 Actual	2020/2021 Amended Budget YTD	2020/2021 Original Budget YTD	2020/2021 Amended Budget	2020/2021 Original Budget	2019/2020 Actual
	\$	\$	\$	\$	\$	\$
306 Community Facilities - Geographe						
Accumulated Reserves at Start of Year	101,978.74	101,978.74	101,978.74	101,978.74	101,978.74	95,175.93
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>

**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
	\$	\$	\$	\$	\$	\$
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>

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	2010/2011 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	83,161.00	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	21-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	02-Sep-19	Matured	0.05%	\$ 1,638,912
WA Treasury Corp. - State Bonds				

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

Total of Airport Redevelopment Funds - Bank Term Deposits	Nil	\$0		
ANZ Cash Account	AA	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				\$ 1,065,630
Interest Transferred out to Municipal Funds				\$ 24,235
Interest Earnt (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 \$ 1,489,000 \$ 603,302

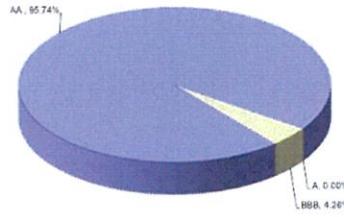
(Note: Interest figures relate to City general funds only and does not include interest allocated to specific areas such as the Airport Redevelopment)

Statement of Compliance with Council's Investment Policy 218

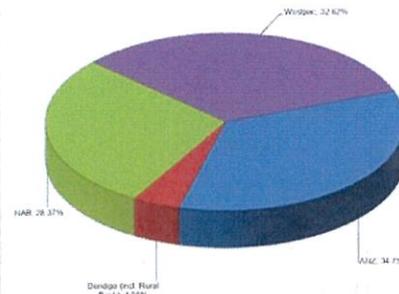
- All funds are to be invested within legislative limits. **Fully Compliant**
- All individual funds held within the portfolio are not to exceed a set percentage of the total portfolio value. **Fully Compliant**
- The amount invested based upon the Fund's Rating is not to exceed the set percentages of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

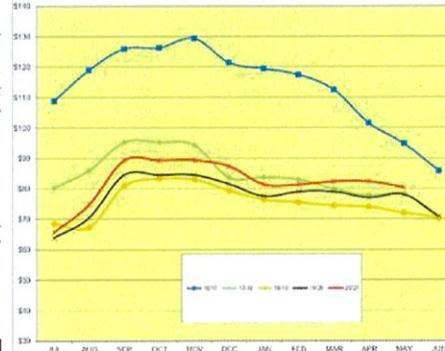
Summary of Term Deposits by S & P Rating (Excludes WATC and 11am Cash Account Funds)



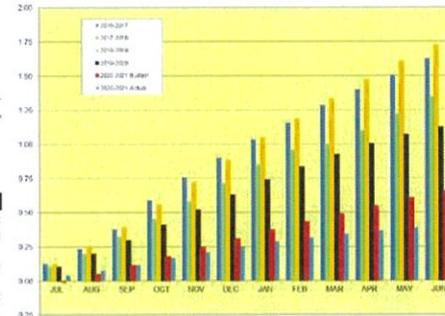
Summary of Term Deposits by Institution (Excludes WATC and 11am Cash Account Funds)



Balance of Investments (\$millions)



Interest Earnt on Investments (\$millions)



7. GENERAL DISCUSSION ITEMS

Nil

9. NEXT MEETING DATE

Wednesday, 11 August 2021

10. CLOSURE

The meeting closed at 10.44am.

THESE MINUTES CONSISTING OF PAGES 1 TO 102 WERE CONFIRMED AS A TRUE AND CORRECT RECORD ON WEDNESDAY, 11 AUGUST 2021.

DATE: 11 August 2021 PRESIDING MEMBER: 