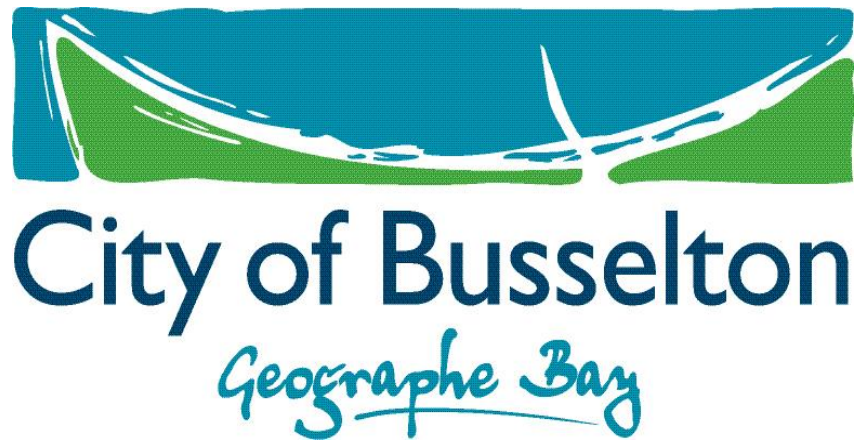




## **Finance Committee Agenda**

***2 November 2022***

ALL INFORMATION AVAILABLE IN VARIOUS FORMATS ON REQUEST

[city@busselton.wa.gov.au](mailto:city@busselton.wa.gov.au)

**CITY OF BUSSELTON**

**MEETING NOTICE AND AGENDA – 2 NOVEMBER 2022**

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**TO: THE MAYOR AND COUNCILLORS**

**NOTICE** is given that a meeting of the Finance Committee will be held in the Committee Room, Administration Building, Southern Drive, Busselton on Wednesday, 2 November 2022, commencing at 9:30am.

The attendance of Committee Members is respectfully requested.

**DISCLAIMER**

Statements or decisions made at Council meetings or briefings should not be relied on (or acted upon) by an applicant or any other person or entity until subsequent written notification has been given by or received from the City of Busselton. Without derogating from the generality of the above, approval of planning applications and building permits and acceptance of tenders and quotations will only become effective once written notice to that effect has been given to relevant parties. The City of Busselton expressly disclaims any liability for any loss arising from any person or body relying on any statement or decision made during a Council meeting or briefing.



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**PAUL NEEDHAM**

**ACTING CHIEF EXECUTIVE  
OFFICER**

27 October 2022



**CITY OF BUSSELTON**

**AGENDA FOR THE FINANCE COMMITTEE MEETING TO BE HELD ON 2 NOVEMBER 2022**

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

2. **ATTENDANCE**

Apologies

3. **PUBLIC QUESTION TIME**

4. **DISCLOSURE OF INTERESTS**

5. **CONFIRMATION OF MINUTES**

5.1 **Minutes of the Finance Committee Meeting held 5 October 2022**

**RECOMMENDATION**

That the Minutes of the Finance Committee Meeting held 5 October 2022 be confirmed as a true and correct record.

## 6. REPORTS

### 6.1 LIST OF PAYMENTS MADE - SEPTEMBER 2022

|                            |                                                                                                                                                                                                                        |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>STRATEGIC THEME</b>     | LEADERSHIP - A Council that connects with the community and is accountable in its decision making.                                                                                                                     |
| <b>STRATEGIC PRIORITY</b>  | 4.2 Deliver governance systems that facilitate open, ethical and transparent decision making.                                                                                                                          |
| <b>SUBJECT INDEX</b>       | Financial Operations                                                                                                                                                                                                   |
| <b>BUSINESS UNIT</b>       | Financial Services                                                                                                                                                                                                     |
| <b>REPORTING OFFICER</b>   | Manager Financial Services - Paul Sheridan                                                                                                                                                                             |
| <b>AUTHORISING OFFICER</b> | Director Finance and Corporate Services - Tony Nottle                                                                                                                                                                  |
| <b>NATURE OF DECISION</b>  | Noting: The item is simply for information purposes and noting                                                                                                                                                         |
| <b>VOTING REQUIREMENT</b>  | Simple Majority                                                                                                                                                                                                        |
| <b>ATTACHMENTS</b>         | Attachment A List of Payments - September 2022   |

### OFFICER RECOMMENDATION

That the Council notes payment of voucher numbers for the month of September 2022 as follows:

|                                           |                                 |                      |
|-------------------------------------------|---------------------------------|----------------------|
| <b>CHEQUE PAYMENTS</b>                    | 119406 - 119418                 | 23,000.39            |
| <b>ELECTRONIC FUNDS TRANSFER PAYMENTS</b> | 89683 - 89941 and 89945 - 90269 | 7,739,029.63         |
| <b>TRUST ACCOUNT PAYMENTS</b>             | EFT 89942 - 89944               | 82,823.60            |
| <b>PAYROLL PAYMENTS</b>                   | 01.09.22 - 30.09.22             | 1,642,559.97         |
| <b>INTERNAL PAYMENT VOUCHERS</b>          | DD 4989 - 5028                  | 22,206,964.66        |
| <b>TOTAL PAYMENTS</b>                     |                                 | <b>31,694,378.25</b> |

### **EXECUTIVE SUMMARY**

This report provides details of payments made from the City's bank accounts for the month of September 2022, 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 September 2022 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 September 2022 is presented for information.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

Not applicable.



LISTING OF PAYMENTS MADE  
UNDER DELEGATED AUTHORITY  
FOR THE MONTH OF SEPTEMBER 2022

|                                    |                                 |                      |
|------------------------------------|---------------------------------|----------------------|
| CHEQUE PAYMENTS                    | 119406 - 119418                 | 23,000.39            |
| ELECTRONIC FUNDS TRANSFER PAYMENTS | 89683 - 89941 and 89945 - 90269 | 7,739,029.63         |
| TRUST ACCOUNT PAYMENTS             | EFT 89942 - 89944               | 82,823.60            |
| PAYROLL PAYMENTS                   | 01.09.22 - 30.09.22             | 1,642,559.97         |
| INTERNAL PAYMENT VOUCHERS          | DD 4989 - 5028                  | 22,206,964.66        |
|                                    |                                 | <b>31,694,378.25</b> |

| CHEQUE PAYMENTS SEPTEMBER 2022 |        |                                       |                                  |  |                  |
|--------------------------------|--------|---------------------------------------|----------------------------------|--|------------------|
| DATE                           | REF #  | NAME                                  | DESCRIPTION                      |  | AMOUNT \$        |
| 21/09/2022                     | 119417 | ADAM DAVID STARCEVICH                 | REFUND OF RATE OVERPAYMENT       |  | 590.37           |
| 21/09/2022                     | 119416 | AGNES LILIAN TURNBULL                 | REFUND OF RATE OVERPAYMENT       |  | 805.50           |
| 20/09/2022                     | 119411 | BOND ADMINISTRATOR                    | AGED HOUSING BONDS               |  | 528.00           |
| 21/09/2022                     | 119414 | BUSSELTON PUBLIC LIBRARY - PETTY CASH | PETTY CASH FLOAT REIMBURSEMENT   |  | 115.60           |
| 28/09/2022                     | 119418 | CITY OF BUSSELTON                     | INTERNAL CHARGE ALLOCATION       |  | 37.00            |
| 21/09/2022                     | 119412 | CITY OF BUSSELTON DEPOT - PETTY CASH  | PETTY CASH FLOAT REIMBURSEMENT   |  | 86.75            |
| 20/09/2022                     | 119410 | DEPARTMENT OF TRANSPORT               | PLANT REGISTRATION               |  | 185.75           |
| 21/09/2022                     | 119413 | DEPARTMENT OF TRANSPORT               | PLANT REGISTRATION               |  | 654.00           |
| 20/09/2022                     | 119406 | LANDGATE CUSTOMER ACCOUNT             | LANDGATE LEASE REGISTRATION      |  | 187.60           |
| 21/09/2022                     | 119415 | P & D TYRRELL                         | CROSSOVER SUBSIDY PAYMENT        |  | 148.10           |
| 20/09/2022                     | 119407 | SHIRE OF AUGUSTA MARGARET RIVER       | LONG SERVICE LEAVE REIMBURSEMENT |  | 3,816.57         |
| 20/09/2022                     | 119408 | SHIRE OF CAPEL                        | LONG SERVICE LEAVE REIMBURSEMENT |  | 15,454.14        |
| 20/09/2022                     | 119409 | WATER CORPORATION                     | WATER SERVICES                   |  | 391.01           |
|                                |        |                                       |                                  |  | <b>23,000.39</b> |

| EFT PAYMENTS SEPTEMBER 2022 |       |                                                 |                                                                 |  |            |
|-----------------------------|-------|-------------------------------------------------|-----------------------------------------------------------------|--|------------|
| DATE                        | REF # | NAME                                            | DESCRIPTION                                                     |  | AMOUNT \$  |
| 20/09/2022                  | 89962 | 3E CONSULTING ENGINEERS PTY LTD                 | CONSULTANCY SERVICES                                            |  | 8,426.00   |
| 14/09/2022                  | 89918 | A1 EARTHWORKS SOUTHWEST                         | EARTHWORK SERVICES - RENOURISHMENT SAND                         |  | 34,246.13  |
| 7/09/2022                   | 89788 | AAA WELDING AND FABRICATION SERVICES            | WELDING AND FABRICATION SERVICES                                |  | 385.00     |
| 7/09/2022                   | 89737 | ACTING UP ACADEMY OF PERFORMING ARTS            | BOND REFUND                                                     |  | 585.00     |
| 7/09/2022                   | 89867 | ACTIV FOUNDATION INC                            | MAINTENANCE & MOWING SERVICES                                   |  | 49,074.86  |
| 20/09/2022                  | 90175 | ACTIV FOUNDATION INC                            | MAINTENANCE & MOWING SERVICES                                   |  | 11,691.77  |
| 7/09/2022                   | 89708 | ACURIX NETWORKS                                 | INTERNET WIFI ACCESS                                            |  | 3,996.65   |
| 20/09/2022                  | 90034 | ADAM DAVEY CONSULTING                           | TURF CONSULTANT                                                 |  | 2,604.25   |
| 20/09/2022                  | 90035 | ADVAM PTY LTD                                   | AIRPORT CARPARK CREDIT CARD TRANSACTIONS                        |  | 548.76     |
| 7/09/2022                   | 89754 | ADVANCED SEALING TRUST                          | MAINTENANCE SERVICES                                            |  | 858.00     |
| 7/09/2022                   | 89763 | AERODROME MANAGEMENT SERVICES PTY LTD           | AIR SERVICES                                                    |  | 39,969.72  |
| 20/09/2022                  | 90029 | AERODROME MANAGEMENT SERVICES PTY LTD           | AIR SERVICES                                                    |  | 40,637.63  |
| 20/09/2022                  | 90130 | AIRWORKS CONSULTING PTY LTD                     | AIRPORT CONSULTING                                              |  | 5,016.00   |
| 20/09/2022                  | 90001 | ALINTA ENERGY                                   | ELECTRICITY                                                     |  | 55.65      |
| 7/09/2022                   | 89869 | ALLAN MILLER                                    | STAFF REIMBURSEMENT                                             |  | 21.11      |
| 14/09/2022                  | 89932 | ALLAN MILLER                                    | STAFF REIMBURSEMENT                                             |  | 2.11       |
| 7/09/2022                   | 89760 | ALPINE LAUNDRY PTY LTD                          | COMMERCIAL LAUNDRY                                              |  | 474.31     |
| 20/09/2022                  | 90023 | ALPINE LAUNDRY PTY LTD                          | COMMERCIAL LAUNDRY                                              |  | 62.24      |
| 20/09/2022                  | 90071 | ALTUS GROUP CONSULTING PTY LTD                  | COST MANAGEMENT SERVICES                                        |  | 3,503.50   |
| 14/09/2022                  | 89931 | ANIMAL PEST MANAGEMENT SERVICES                 | PEST CONTROL SERVICES                                           |  | 3,708.10   |
| 7/09/2022                   | 89700 | ARBOR GUY                                       | TREE MAINTENANCE SERVICES - SUGAR LOAF AND CAPE NATURALISTE RDS |  | 48,611.28  |
| 20/09/2022                  | 89960 | ARBOR GUY                                       | TREE MAINTENANCE SERVICES - MARRINUP DR AND KALOORUP RD         |  | 85,720.72  |
| 29/09/2022                  | 90138 | ARBOR GUY                                       | TREE MAINTENANCE SERVICES                                       |  | 6,087.31   |
| 7/09/2022                   | 89844 | ARROW BRONZE                                    | MEMORIAL PLAQUES SUPPLIER                                       |  | 497.08     |
| 20/09/2022                  | 89968 | ARTISAN PAVING                                  | PAVING SERVICES - PRINCE ST                                     |  | 4,400.00   |
| 7/09/2022                   | 89820 | ASHLIEGH HODGES                                 | STAFF REIMBURSEMENT                                             |  | 228.50     |
| 14/09/2022                  | 89926 | ASHLIEGH HODGES                                 | STAFF REIMBURSEMENT                                             |  | 56.43      |
| 20/09/2022                  | 90025 | ATTURRA BUSINESS APPLICATIONS                   | SOFTWARE CONSULTANCY                                            |  | 5,445.00   |
| 20/09/2022                  | 90169 | AUSTRALIA POST                                  | POSTAL SERVICE                                                  |  | 21,070.20  |
| 20/09/2022                  | 89945 | AUSTRALIAN COASTAL COUNCILS ASSOCIATION INC     | MEMBERSHIP                                                      |  | 3,046.10   |
| 14/09/2022                  | 89938 | AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY     | COMMUNICATION SERVICES                                          |  | 45.00      |
| 29/09/2022                  | 90264 | AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY     | COMMUNICATION SERVICES                                          |  | 591.00     |
| 8/09/2022                   | 89687 | AUSTRALIAN TAXATION OFFICE                      | PAYG TAXATION                                                   |  | 241,293.00 |
| 22/09/2022                  | 90230 | AUSTRALIAN TAXATION OFFICE                      | PAYG TAXATION                                                   |  | 239,252.00 |
| 7/09/2022                   | 89815 | AUTO ONE TRADING PTY LTD                        | AUTOMOTIVE                                                      |  | 28.25      |
| 20/09/2022                  | 90114 | AUTO ONE TRADING PTY LTD                        | AUTOMOTIVE                                                      |  | 2,853.00   |
| 20/09/2022                  | 90062 | AV TRUCK SERVICES PTY LTD                       | VEHICLE PARTS & MAINTENANCE                                     |  | 302.50     |
| 7/09/2022                   | 89789 | AVIATION ID AUSTRALIA PTY LTD                   | SUPPLY AVIATION ASIC CARDS                                      |  | 280.00     |
| 7/09/2022                   | 89717 | AZILITY                                         | IT SOFTWARE                                                     |  | 988.90     |
| 20/09/2022                  | 89981 | AZILITY                                         | IT SOFTWARE                                                     |  | 988.90     |
| 7/09/2022                   | 89872 | B & B STREET SWEEPING                           | STREET SWEEPING SERVICE                                         |  | 32,215.73  |
| 20/09/2022                  | 90180 | B & B STREET SWEEPING                           | STREET SWEEPING SERVICE                                         |  | 52,730.43  |
| 29/09/2022                  | 90262 | B & B STREET SWEEPING                           | STREET SWEEPING SERVICE                                         |  | 5,621.44   |
| 20/09/2022                  | 90086 | BARBARA WEEKS                                   | ART SALES                                                       |  | 72.00      |
| 7/09/2022                   | 89797 | BARK ENVIRONMENTAL                              | ENVIRONMENTAL CONSULTING                                        |  | 1,154.56   |
| 7/09/2022                   | 89733 | BARRY ALLEN ELECTRICAL SERVICES PTY LTD         | ELECTRICAL SERVICES - SPORTS LIGHTS CHURCHILL PARK              |  | 73,327.78  |
| 20/09/2022                  | 89996 | BARRY ALLEN ELECTRICAL SERVICES PTY LTD         | ELECTRICAL SERVICES - AIRPORT RUNWAY LIGHTS                     |  | 9,436.02   |
| 20/09/2022                  | 90059 | BASKETBALL RINGLEADER                           | SPORTING EQUIPMENT                                              |  | 371.80     |
| 7/09/2022                   | 89736 | BATTERY WORLD BUNBURY                           | BATTERIES                                                       |  | 1,012.00   |
| 7/09/2022                   | 89866 | BAY SIGNS                                       | SIGNAGE SERVICES                                                |  | 363.00     |
| 20/09/2022                  | 90174 | BAY SIGNS                                       | SIGNAGE SERVICES                                                |  | 151.80     |
| 7/09/2022                   | 89722 | BCP LIQUID WASTE                                | LIQUID WASTE SERVICES                                           |  | 577.01     |
| 20/09/2022                  | 90225 | BEACHLANDS LAWNMOWING SERVICE                   | LAWN MOWING SERVICE                                             |  | 300.00     |
| 29/09/2022                  | 90252 | BELGRAVIA SPORTS COMMUNITY                      | VOLUNTEER TRAINING AND SUPPORT                                  |  | 3,169.01   |
| 7/09/2022                   | 89757 | BELLROCK CLEANING SERVICES PTY LTD              | CLEANING SERVICES                                               |  | 32,497.13  |
| 7/09/2022                   | 89792 | BEN KING                                        | SKATEPARK CONSULTATION                                          |  | 1,717.00   |
| 20/09/2022                  | 90075 | BEN KING                                        | SKATEPARK CONSULTATION                                          |  | 750.00     |
| 20/09/2022                  | 90143 | BENEATH THE SURFACE                             | PROFESSIONAL DEVELOPMENT WORKSHOPS                              |  | 2,419.24   |
| 7/09/2022                   | 89706 | BEST CONSULTANTS PTY LTD                        | ELECTRICAL CONSULTING SERVICES                                  |  | 1,650.00   |
| 20/09/2022                  | 90118 | BING TECHNOLOGIES PTY LTD                       | MAILING SERVICES                                                |  | 394.50     |
| 7/09/2022                   | 89864 | BLACKWOODS                                      | FLEET CONSUMABLES & MAINTENANCE PARTS                           |  | 2,232.18   |
| 20/09/2022                  | 90172 | BLACKWOODS                                      | FLEET CONSUMABLES & MAINTENANCE PARTS                           |  | 1,037.23   |
| 7/09/2022                   | 89846 | BOC GASES AUSTRALIA LTD                         | GAS SERVICES                                                    |  | 1,475.04   |
| 20/09/2022                  | 90153 | BOC GASES AUSTRALIA LTD                         | GAS SERVICES                                                    |  | 815.72     |
| 29/09/2022                  | 90244 | BP AUSTRALIA PTY LTD                            | CONSTRUCTION OF JET FUEL FACILITY                               |  | 3,744.63   |
| 20/09/2022                  | 90093 | BREE BOYATZIS                                   | REFUND DOG REGISTRATION                                         |  | 30.00      |
| 7/09/2022                   | 89795 | BRETT TITTERTON ELECTRICAL AND AIR CONDITIONING | ELECTRICAL SERVICES                                             |  | 2,587.20   |
| 20/09/2022                  | 90080 | BRETT TITTERTON ELECTRICAL AND AIR CONDITIONING | ELECTRICAL SERVICES                                             |  | 355.00     |



LISTING OF PAYMENTS MADE  
UNDER DELEGATED AUTHORITY  
FOR THE MONTH OF SEPTEMBER 2022

|            |       |                                              | FOR THE FINANCIAL YEAR 2022                                        |                      |
|------------|-------|----------------------------------------------|--------------------------------------------------------------------|----------------------|
|            |       | CHEQUE PAYMENTS                              | 119406 - 119418                                                    | 23,000.39            |
|            |       | ELECTRONIC FUNDS TRANSFER PAYMENTS           | 89683 - 89941 and 89945 - 90269                                    | 7,739,029.63         |
|            |       | TRUST ACCOUNT PAYMENTS                       | EFT 89942 - 89944                                                  | 82,823.60            |
|            |       | PAYROLL PAYMENTS                             | 01.09.22 - 30.09.22                                                | 1,642,559.97         |
|            |       | INTERNAL PAYMENT VOUCHERS                    | DD 4989 - 5028                                                     | 22,206,964.66        |
|            |       |                                              |                                                                    | <b>31,694,378.25</b> |
| 29/09/2022 | 90248 | BRIAN EDWARD INGRAM                          | CARPENTRY SERVICES                                                 | 1,470.00             |
| 7/09/2022  | 89705 | BRIDGESTONE                                  | TYRE SERVICES                                                      | 46.20                |
| 20/09/2022 | 89965 | BRIDGESTONE                                  | TYRE SERVICES                                                      | 1,308.41             |
| 15/09/2022 | 89940 | BROAD CONSTRUCTION PTY LTD                   | CONSTRUCTION SERVICES - SALTWATER                                  | 1,752,986.70         |
| 7/09/2022  | 89892 | BSA ADVANCED PROPERTY SOLUTIONS              | AIR CONDITIONING SERVICES                                          | 3,126.95             |
| 20/09/2022 | 90202 | BSA ADVANCED PROPERTY SOLUTIONS              | AIR CONDITIONING SERVICES                                          | 3,621.07             |
| 20/09/2022 | 90182 | BSEWA                                        | ELECTRICAL SERVICES                                                | 7,001.50             |
| 20/09/2022 | 90160 | BUCHER MUNICIPAL PTY LTD                     | ENGINEERING - PLANT SPARES & SERVICING                             | 508.91               |
| 7/09/2022  | 89877 | BUNNINGS BUILDING SUPPLIES                   | HARDWARE SUPPLIES                                                  | 755.28               |
| 20/09/2022 | 90184 | BUNNINGS BUILDING SUPPLIES                   | HARDWARE SUPPLIES                                                  | 5,138.24             |
| 20/09/2022 | 90004 | BUSSELTON AGRICULTURAL SERVICES (WA) PTY LTD | RURAL SUPPLIES                                                     | 3,415.00             |
| 29/09/2022 | 90241 | BUSSELTON AGRICULTURAL SERVICES (WA) PTY LTD | RURAL SUPPLIES                                                     | 200.00               |
| 7/09/2022  | 89709 | BUSSELTON BEARING SERVICES                   | BEARING SUPPLIES                                                   | 963.71               |
| 20/09/2022 | 89967 | BUSSELTON BEARING SERVICES                   | BEARING SUPPLIES                                                   | 1,196.20             |
| 21/09/2022 | 90236 | BUSSELTON BITUMEN SERVICE                    | EARTHMOVING SERVICES - DUNSBOROUGH SPORT PRECINCT CARPARK & COURTS | 130,149.22           |
| 7/09/2022  | 89812 | BUSSELTON BUILDING PRODUCTS                  | BUILDING PRODUCT SUPPLIER                                          | 539.44               |
| 20/09/2022 | 90113 | BUSSELTON BUILDING PRODUCTS                  | BUILDING PRODUCT SUPPLIER                                          | 243.53               |
| 20/09/2022 | 89950 | BUSSELTON HYDRAULIC SERVICES INC             | HYDRAULIC SERVICES                                                 | 906.13               |
| 7/09/2022  | 89703 | BUSSELTON LOCKSMITH                          | SECURITY SUPPLIES                                                  | 247.50               |
| 20/09/2022 | 90168 | BUSSELTON MOTORS (MITSUBISHI/MAZDA)          | VEHICLE PURCHASES / SERVICES / PARTS                               | 464.65               |
| 29/09/2022 | 90261 | BUSSELTON MOTORS (MITSUBISHI/MAZDA)          | VEHICLE PURCHASES / SERVICES / PARTS                               | 44,508.00            |
| 7/09/2022  | 89868 | BUSSELTON PEST & WEED CONTROL                | PEST CONTROL SERVICES                                              | 583.00               |
| 20/09/2022 | 90141 | BUSSELTON PEST & WEED CONTROL                | PEST CONTROL SERVICES                                              | 748.00               |
| 20/09/2022 | 90014 | BUSSELTON REWINDS                            | PLANT PURCHASES/SERVICES / PARTS                                   | 2,570.86             |
| 20/09/2022 | 90179 | BUSSELTON SENIOR HIGH SCHOOL                 | DONATION                                                           | 200.00               |
| 20/09/2022 | 90187 | BUSSELTON STATE EMERGENCY SERVICE            | PETTY CASH REIMBURSEMENT                                           | 592.34               |
| 7/09/2022  | 89742 | BUSSELTON TOWING SERVICE                     | TOWING SERVICES                                                    | 165.00               |
| 20/09/2022 | 90152 | BUSSELTON TOYOTA                             | VEHICLE PURCHASES / SERVICES / PARTS                               | 54,884.10            |
| 7/09/2022  | 89778 | CAPE CELLARS BUSSELTON                       | REFRESHMENTS                                                       | 47.99                |
| 7/09/2022  | 89905 | CAPE DRYCLEANERS                             | LINEN CLEANING SERVICES                                            | 133.55               |
| 20/09/2022 | 90219 | CAPE DRYCLEANERS                             | LINEN CLEANING SERVICES                                            | 34.90                |
| 20/09/2022 | 90214 | CAPE RURAL CONTRACTING                       | FIRE CONTROL SERVICES                                              | 1,980.00             |
| 29/09/2022 | 90266 | CARDNO (WA) PTY LTD                          | CONSULTANCY SERVICES                                               | 2,420.00             |
| 20/09/2022 | 90098 | CARLA MILLS                                  | BITP REFUND                                                        | 142.50               |
| 7/09/2022  | 89843 | CAROL MULHEARN                               | STAFF REIMBURSEMENT                                                | 122.25               |
| 20/09/2022 | 90076 | CAROL MULHEARN                               | ART SALES                                                          | 40.00                |
| 14/09/2022 | 89917 | CARTEC TRAINING SOLUTIONS                    | TRAINING SERVICES                                                  | 615.60               |
| 7/09/2022  | 89770 | CB TRAFFIC SOLUTIONS PTY LTD                 | TRAFFIC MANAGEMENT SERVICES                                        | 15,665.00            |
| 14/09/2022 | 89921 | CB TRAFFIC SOLUTIONS PTY LTD                 | TRAFFIC MANAGEMENT SERVICES                                        | 21,165.83            |
| 20/09/2022 | 90043 | CB TRAFFIC SOLUTIONS PTY LTD                 | TRAFFIC MANAGEMENT SERVICES                                        | 28,771.41            |
| 29/09/2022 | 90245 | CB TRAFFIC SOLUTIONS PTY LTD                 | TRAFFIC MANAGEMENT SERVICES                                        | 15,249.21            |
| 7/09/2022  | 89837 | CHELSEA HARDY                                | PILATES/BOXILATES SESSIONS                                         | 150.00               |
| 20/09/2022 | 90041 | CHOICECHEM                                   | BITUMEN REMOVER                                                    | 84.72                |
| 7/09/2022  | 89715 | CHRIS SHEEDY PANEL & PAINT                   | PANEL REPAIRS & REPLACEMENT                                        | 500.00               |
| 7/09/2022  | 89880 | CHUBB FIRE & SECURITY PTY LTD                | FIRE EQUIPMENT SERVICES                                            | 3,361.09             |
| 20/09/2022 | 90190 | CHUBB FIRE & SECURITY PTY LTD                | FIRE EQUIPMENT SERVICES                                            | 6,012.16             |
| 7/09/2022  | 89694 | CINEFEET OZ INC                              | CONTRIBUTION - FESTIVAL FILMS                                      | 158,400.00           |
| 7/09/2022  | 89790 | CIRCUITWEST INC                              | WA PRESENTERS ASSOCIATION                                          | 385.00               |
| 14/09/2022 | 89935 | CITY AND REGIONAL FUELS                      | FUEL SERVICES                                                      | 12,158.92            |
| 8/09/2022  | 89684 | CITY OF BUSSELTON CHRISTMAS CLUB             | PAYROLL DEDUCTIONS                                                 | 2,562.18             |
| 22/09/2022 | 90227 | CITY OF BUSSELTON CHRISTMAS CLUB             | PAYROLL DEDUCTIONS                                                 | 2,662.18             |
| 8/09/2022  | 89689 | CITY OF BUSSELTON PAYROLL                    | PAYROLL DEDUCTIONS REALLOCATION                                    | 5,054.91             |
| 22/09/2022 | 90232 | CITY OF BUSSELTON PAYROLL                    | PAYROLL DEDUCTIONS REALLOCATION                                    | 5,045.01             |
| 8/09/2022  | 89685 | CITY OF BUSSELTON STAFF LOTTO                | STAFF LOTTO                                                        | 174.00               |
| 22/09/2022 | 90228 | CITY OF BUSSELTON STAFF LOTTO                | STAFF LOTTO                                                        | 174.00               |
| 8/09/2022  | 89691 | CITY OF BUSSELTON-SOCIAL CLUB                | SOCIAL CLUB REIMBURSEMENT                                          | 208.00               |
| 22/09/2022 | 90234 | CITY OF BUSSELTON-SOCIAL CLUB                | SOCIAL CLUB REIMBURSEMENT                                          | 208.00               |
| 7/09/2022  | 89713 | CIVIL/STRUCTURAL CONSULTING PTY LTD          | STRUCTURAL INSPECTIONS                                             | 1,639.00             |
| 7/09/2022  | 89847 | CID EQUIPMENT PTY LTD                        | PLANT PURCHASES / SERVICES / PARTS                                 | 453.51               |
| 20/09/2022 | 90154 | CID EQUIPMENT PTY LTD                        | PLANT PURCHASES / SERVICES / PARTS                                 | 85.62                |
| 7/09/2022  | 89885 | CLEANAWAY                                    | WASTE MANAGEMENT SERVICES                                          | 110,268.60           |
| 20/09/2022 | 90194 | CLEANAWAY                                    | WASTE MANAGEMENT SERVICES                                          | 133,100.02           |
| 7/09/2022  | 89857 | CLEANAWAY EQUIPMENT SERVICES                 | MAINTENANCE PARTS WASHER                                           | 969.72               |
| 20/09/2022 | 90164 | CLEANAWAY EQUIPMENT SERVICES                 | MAINTENANCE PARTS WASHER                                           | 969.72               |
| 7/09/2022  | 89746 | CLEANAWAY SOLID WASTE PTY LTD                | WASTE DISPOSAL SERVICES                                            | 43,549.41            |
| 20/09/2022 | 90007 | CLEANAWAY SOLID WASTE PTY LTD                | WASTE DISPOSAL SERVICES                                            | 43,442.41            |
| 7/09/2022  | 89893 | COCA COLA - AMATIL PTY LTD                   | GLC KIOSK PURCHASES                                                | 417.86               |
| 20/09/2022 | 90203 | COCA COLA - AMATIL PTY LTD                   | GLC KIOSK PURCHASES                                                | 462.15               |
| 7/09/2022  | 89882 | COLES                                        | COUNCIL & STAFF REFRESHMENTS                                       | 308.18               |
| 14/09/2022 | 89933 | COLES                                        | COUNCIL & STAFF REFRESHMENTS                                       | 172.51               |
| 20/09/2022 | 90191 | COLES                                        | COUNCIL & STAFF REFRESHMENTS                                       | 609.30               |
| 29/09/2022 | 90265 | COLES                                        | COUNCIL & STAFF REFRESHMENTS                                       | 474.23               |
| 7/09/2022  | 89723 | COLES.COM.AU                                 | COUNCIL & STAFF REFRESHMENTS                                       | 197.85               |
| 29/09/2022 | 90240 | COLES.COM.AU                                 | COUNCIL & STAFF REFRESHMENTS                                       | 557.35               |
| 20/09/2022 | 89955 | COMBINED TEAM SERVICES                       | TRAINING SERVICES                                                  | 1,990.00             |
| 7/09/2022  | 89848 | COMMERCIAL CLEANING EQUIPMENT                | CLEANING EQUIPMENT SUPPLIER                                        | 184.25               |
| 20/09/2022 | 90155 | COMMERCIAL CLEANING EQUIPMENT                | CLEANING EQUIPMENT SUPPLIER                                        | 1,315.44             |
| 7/09/2022  | 89759 | COMPUTER WEST                                | INFORMATION TECHNOLOGY SUPPLIER                                    | 3,978.05             |
| 20/09/2022 | 90081 | CONSULT DIRECT                               | CLEANING EQUIPMENT AND SERVICES                                    | 363.00               |
| 7/09/2022  | 89806 | COOPER BIDEI                                 | SUNDRY PAYMENTS                                                    | 500.00               |
| 7/09/2022  | 89745 | CORSIGN WA PTY LTD                           | SINGAGE AND TRAFFIC ACCESSORIES                                    | 852.50               |
| 20/09/2022 | 89974 | COUNTRYS JUNIOR FOOTBALL CLUB                | CAP INSTALMENT 1                                                   | 9,000.00             |
| 7/09/2022  | 89822 | CR. ANNE RYAN                                | COUNCILLOR PAYMENTS                                                | 3,054.99             |
| 7/09/2022  | 89695 | CR. G HENLEY                                 | COUNCILLOR PAYMENTS                                                | 12,247.20            |
| 7/09/2022  | 89821 | CR. JODIE RICHARDS                           | COUNCILLOR PAYMENTS                                                | 3,054.99             |
| 7/09/2022  | 89782 | CR. KATHERINE COX                            | COUNCILLOR PAYMENTS                                                | 3,054.99             |
| 7/09/2022  | 89823 | CR. MIKAYLA LOVE                             | COUNCILLOR PAYMENTS                                                | 3,054.99             |



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|                                    |       |                                                        |                                                     |                      |
|------------------------------------|-------|--------------------------------------------------------|-----------------------------------------------------|----------------------|
| CHEQUE PAYMENTS                    |       |                                                        | 119406 - 119418                                     | 23,000.39            |
| ELECTRONIC FUNDS TRANSFER PAYMENTS |       |                                                        | 89683 - 89941 and 89945 - 90269                     | 7,739,029.63         |
| TRUST ACCOUNT PAYMENTS             |       |                                                        | EFT 89942 - 89944                                   | 82,823.60            |
| PAYROLL PAYMENTS                   |       |                                                        | 01.09.22 - 30.09.22                                 | 1,642,559.97         |
| INTERNAL PAYMENT VOUCHERS          |       |                                                        | DD 4989 - 5028                                      | 22,206,964.66        |
|                                    |       |                                                        |                                                     | <b>31,694,378.25</b> |
| 7/09/2022                          | 89732 | CR. P CARTER                                           | COUNCILLOR PAYMENTS                                 | 5,008.33             |
| 7/09/2022                          | 89784 | CR. P CRONIN                                           | COUNCILLOR PAYMENTS                                 | 3,054.99             |
| 7/09/2022                          | 89730 | CR. R PAINE                                            | COUNCILLOR PAYMENTS                                 | 3,054.99             |
| 7/09/2022                          | 89781 | CR. SUSAN RICCELLI                                     | COUNCILLOR PAYMENTS                                 | 3,054.99             |
| 7/09/2022                          | 89808 | CRAIG SMITH ARCHITECT                                  | ARCHITECTURAL ADVICE                                | 2,772.00             |
| 20/09/2022                         | 90111 | CRAIG SMITH ARCHITECT                                  | ARCHITECTURAL ADVICE                                | 2,310.00             |
| 7/09/2022                          | 89712 | CRANFORD PLUMBING PTY LTD                              | PLUMBING SERVICES - BOVELL OVAL SEWERAGE            | 96,459.43            |
| 20/09/2022                         | 89977 | CRANFORD PLUMBING PTY LTD                              | PLUMBING SERVICES - DUNSBOROUGH STAGE 6 WATER MAINS | 71,300.09            |
| 7/09/2022                          | 89891 | CROSS SECURITY SERVICES                                | SECURITY SERVICES                                   | 605.00               |
| 20/09/2022                         | 90201 | CROSS SECURITY SERVICES                                | SECURITY SERVICES                                   | 383.90               |
| 7/09/2022                          | 89772 | CS LEGAL - CLOISTERS SQUARE                            | LEGAL RECOVERY ON RATING DEBTS                      | 1,184.08             |
| 20/09/2022                         | 90045 | CS LEGAL - CLOISTERS SQUARE                            | LEGAL RECOVERY ON RATING DEBTS                      | 4,857.98             |
| 7/09/2022                          | 89761 | CURLY'S REMOVALS                                       | FURNITURE TRANSPORT                                 | 1,140.00             |
| 7/09/2022                          | 89849 | DA CHRISTIE PTY LTD                                    | PARK FURNITURE SUPPLIER                             | 4,744.08             |
| 7/09/2022                          | 89692 | DATA 3                                                 | COMPUTER SOFTWARE SUPPLIER                          | 6,308.46             |
| 20/09/2022                         | 90047 | DAVID NICHOLSON                                        | STAFF REIMBURSEMENT                                 | 200.00               |
| 7/09/2022                          | 89904 | DELL AUSTRALIA PTY LTD                                 | COMPUTER EQUIPMENT SUPPLIER                         | 2,090.00             |
| 20/09/2022                         | 90053 | DELNORTH PTY LTD                                       | STEEL GUIDE POST SUPPLIER                           | 4,295.07             |
| 20/09/2022                         | 89949 | DENNIS HADDON                                          | ART SALES                                           | 52.50                |
| 7/09/2022                          | 89874 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES              | FIRE AND EMERGENCY SERVICES                         | 1,881.00             |
| 29/09/2022                         | 90246 | DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY      | BUILDING SERVICES LEVY                              | 1,071.00             |
| 14/09/2022                         | 89914 | DEPARTMENT OF PLANNING                                 | DEVELOPMENT ASSESSMENT PANEL PAYMENT                | 10,670.00            |
| 29/09/2022                         | 90237 | DEPARTMENT OF PLANNING                                 | DEVELOPMENT ASSESSMENT PANEL PAYMENT                | 213.00               |
| 20/09/2022                         | 90204 | DEPARTMENT OF PREMIER & CABINET                        | ADVERTISING SERVICES                                | 93.60                |
| 20/09/2022                         | 89963 | DEPARTMENT OF TRANSPORT                                | VEHICLE OWNERSHIP SEARCHES                          | 4.10                 |
| 29/09/2022                         | 90242 | DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION       | ENVIRONMENTAL SERVICES                              | 200.00               |
| 7/09/2022                          | 89776 | DEPT OF BIODIVERSITY, CONSERVATION AND ATTRACTIONS     | BOUNDARY FENCE DBCA AND ARTGEO                      | 440.00               |
| 29/09/2022                         | 90247 | DEPT OF COMMUNITIES EDUCATION AND CARE REGULATORY UNIT | ANNUAL SERVICE FEE                                  | 97.50                |
| 8/09/2022                          | 89690 | DEPUTY CHILD SUPPORT REGISTRAR                         | SALARY DEDUCTIONS                                   | 1,071.00             |
| 22/09/2022                         | 90233 | DEPUTY CHILD SUPPORT REGISTRAR                         | SALARY DEDUCTIONS                                   | 1,379.06             |
| 7/09/2022                          | 89841 | DIAL BEFORE YOU DIG AUSTRALIA LTD                      | PROVISION OF REFERRAL SERVICES                      | 4,212.38             |
| 20/09/2022                         | 90065 | DIESEL AND HYDRAULIC SERVICES SOUTH WEST               | PLANT REPAIR AND MAINTENANCE                        | 559.85               |
| 20/09/2022                         | 90089 | DONALD CANT WATTS CORKE (WA) PTY LTS                   | CONSULTANCY SERVICES                                | 7,150.00             |
| 20/09/2022                         | 90122 | DOROTHY ROBINSON                                       | ART SALES                                           | 36.40                |
| 20/09/2022                         | 89966 | DOROTHY SADDLETON                                      | ART SALES                                           | 9.80                 |
| 20/09/2022                         | 90020 | DORSOGNA LIMITED                                       | ICE CREAM AND SMALL GOODS                           | 725.31               |
| 7/09/2022                          | 89739 | DOUTH CONTRACTING                                      | PROPERTY & GARDEN MAINTENANCE                       | 1,325.98             |
| 20/09/2022                         | 90003 | DOUTH CONTRACTING                                      | PROPERTY & GARDEN MAINTENANCE                       | 1,325.50             |
| 20/09/2022                         | 90176 | DUNSBOROUGH & DISTRICT COUNTRY CLUB                    | GRANT FUNDING                                       | 880.00               |
| 7/09/2022                          | 89718 | DUNSBOROUGH HARDWARE & HOME CENTRE                     | HARDWARE SERVICES                                   | 47.95                |
| 20/09/2022                         | 89983 | DUNSBOROUGH HARDWARE & HOME CENTRE                     | HARDWARE SERVICES                                   | 81.90                |
| 7/09/2022                          | 89889 | DUXTON HOTEL                                           | ACCOMMODATION                                       | 179.00               |
| 20/09/2022                         | 90196 | DUXTON HOTEL                                           | ACCOMMODATION                                       | 179.00               |
| 7/09/2022                          | 89720 | DYMOCKS - BUSSELTON                                    | LIBRARY RESOURCES                                   | 491.97               |
| 29/09/2022                         | 90239 | DYMOCKS - BUSSELTON                                    | LIBRARY RESOURCES                                   | 552.63               |
| 7/09/2022                          | 89766 | EARTH 2 OCEAN COMMUNICATIONS                           | COMMUNICATION SERVICES - RADIO REPAIRS              | 411.40               |
| 20/09/2022                         | 90050 | EARTH AND STONE WA                                     | FOOTPATHS MAINTENANCE                               | 1,716.00             |
| 7/09/2022                          | 89883 | EBSCO INFORMATION SERVICES AUSTRALIA                   | MAGAZINE SUPPLIER                                   | 6,511.56             |
| 20/09/2022                         | 90146 | ECOTOURISM AUSTRALIA LIMITED                           | ECO DESTINATION CERTIFICATION MEMBERSHIP            | 3,850.00             |
| 14/09/2022                         | 89924 | EILEEN J MCMAHON                                       | REFUND DOG REGISTRATION                             | 77.50                |
| 20/09/2022                         | 90028 | EIS CONTROL PTY LTD                                    | ELECTRICAL SERVICES                                 | 1,903.22             |
| 20/09/2022                         | 90011 | ELAMOORE NATURAL SOAPS & COSMETICS PTY LTD             | ART SALES                                           | 13.65                |
| 20/09/2022                         | 90032 | ELIZABETH BINT                                         | ART SALES                                           | 98.00                |
| 20/09/2022                         | 89946 | ELLIOTTS FILTRATION                                    | IRRIGATION & FILTRATION SERVICES                    | 341.00               |
| 20/09/2022                         | 90109 | ELZA FOUCHE                                            | ART SALES                                           | 4.20                 |
| 7/09/2022                          | 89890 | EMERGE OFFICE                                          | OFFICE EQUIPMENT SERVICES - PHOTOCOPYING            | 488.40               |
| 20/09/2022                         | 90197 | EMERGE OFFICE                                          | OFFICE EQUIPMENT SERVICES - PHOTOCOPYING            | 369.68               |
| 20/09/2022                         | 90142 | EMERSON RAINE                                          | STRATA LEVY FEES & WATER CONSUMPTION                | 486.00               |
| 29/09/2022                         | 90257 | EMMA SHAW                                              | STAFF REIMBURSEMENT                                 | 48.05                |
| 7/09/2022                          | 89710 | ENVIRONEX INTERNATIONAL PTY LTD                        | POOL CHEMICALS FOR GLC                              | 1,098.01             |
| 7/09/2022                          | 89750 | ESSENTIAL COFFEE PTY LTD                               | LIBRARY RESOURCES                                   | 176.74               |
| 7/09/2022                          | 89903 | EUROPCAR WA                                            | VEHICLE RENTAL SERVICES                             | 2,105.73             |
| 7/09/2022                          | 89727 | EVERETT'S HOME AND YARD MAINTENANCE                    | MAINTENANCE SERVICES                                | 2,705.00             |
| 7/09/2022                          | 89886 | EVERYDAY POTTED PLANTS                                 | NURSERY SERVICES                                    | 1,166.00             |
| 7/09/2022                          | 89838 | EZRA J WILLIAMS                                        | ROOFING, ROOF PLUMBING, MAINTENANCE                 | 473.50               |
| 20/09/2022                         | 90135 | EZRA J WILLIAMS                                        | ROOFING, ROOF PLUMBING, MAINTENANCE                 | 2,784.00             |
| 7/09/2022                          | 89793 | FAIRTEL PTY LTD                                        | TELECOMMUNICATION SERVICES                          | 158.99               |
| 20/09/2022                         | 90070 | FAT RED BIRD DESIGNS                                   | GRAPHIC DESIGN                                      | 490.00               |
| 7/09/2022                          | 89711 | FIRE RESCUE SAFETY AUSTRALIA                           | FIRE SAFETY EQUIPMENT                               | 5,060.00             |
| 20/09/2022                         | 89961 | FIRST CLASS TRAINING                                   | TRAINING SERVICES                                   | 395.00               |
| 20/09/2022                         | 90125 | FORESTLAND SPRINGS                                     | BOTTLED WATER                                       | 165.00               |
| 7/09/2022                          | 89753 | FRESH AS                                               | REFRESHMENTS                                        | 164.20               |
| 20/09/2022                         | 90018 | FRESH AS                                               | REFRESHMENTS                                        | 98.25                |
| 7/09/2022                          | 89728 | FRONTLINE FIRE & RESCUE EQUIPMENT                      | EMERGENCY RESPONSE EQUIPMENT                        | 864.60               |
| 20/09/2022                         | 90156 | FTE ENGINEERING                                        | MAINTENANCE SERVICES                                | 346.50               |
| 7/09/2022                          | 89834 | GEMMA MOSCARDINI                                       | ART PROGRAMSUPPORT                                  | 400.00               |
| 20/09/2022                         | 90128 | GENERATORS AUSTRALIA PTY LTD                           | HIRE AND SALES OF EQUIPMENT                         | 2,411.34             |
| 20/09/2022                         | 90015 | GEOBOX PTY LTD                                         | VEHICLE CAMERAS                                     | 1,749.00             |
| 20/09/2022                         | 90009 | GEOGRAPHE ELECTRICAL & COMMUNICATIONS GEC              | ELECTRICAL SERVICES                                 | 6,793.18             |
| 7/09/2022                          | 89856 | GEOGRAPHE PETROLEUM                                    | FUEL SERVICES                                       | 23,287.76            |
| 29/09/2022                         | 90259 | GEOGRAPHE PETROLEUM                                    | FUEL SERVICES                                       | 28,339.43            |
| 7/09/2022                          | 89895 | GEOGRAPHE SAWS AND MOWERS                              | PLANT PURCHASES / SERVICES / PARTS                  | 739.00               |
| 20/09/2022                         | 90207 | GEOGRAPHE SAWS AND MOWERS                              | PLANT PURCHASES / SERVICES / PARTS                  | 812.40               |
| 7/09/2022                          | 89740 | GEOGRAPHE UNDERGROUND SERVICES                         | UNDERGROUND SERVICES                                | 1,031.25             |
| 20/09/2022                         | 90090 | GLC CUSTOMER REFUNDS                                   | GLC REFUNDS                                         | 65.00                |
| 7/09/2022                          | 89824 | GLOBAL SPILL CONTROL PTY LTD                           | SPILL, SITE SAFETY & TRAFFIC MANAGEMENT             | 1,065.93             |
| 7/09/2022                          | 89833 | GROWISE PTY LTD                                        | SUSTAINABLE REVEGETATION PRODUCTS                   | 366.30               |





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|            |       |                                                     |                                                        |                                 |               |
|------------|-------|-----------------------------------------------------|--------------------------------------------------------|---------------------------------|---------------|
|            |       |                                                     | CHEQUE PAYMENTS                                        | 119406 - 119418                 | 23,000.39     |
|            |       |                                                     | ELECTRONIC FUNDS TRANSFER PAYMENTS                     | 89683 - 89941 and 89945 - 90269 | 7,739,029.63  |
|            |       |                                                     | TRUST ACCOUNT PAYMENTS                                 | EFT 89942 - 89944               | 82,823.60     |
|            |       |                                                     | PAYROLL PAYMENTS                                       | 01.09.22 - 30.09.22             | 1,642,559.97  |
|            |       |                                                     | INTERNAL PAYMENT VOUCHERS                              | DD 4989 - 5028                  | 22,206,964.66 |
|            |       |                                                     |                                                        |                                 | 31,694,378.25 |
| 7/09/2022  | 89900 | GUMPTION PTY LTD                                    | ADVERTISING SERVICES                                   |                                 | 142.50        |
| 20/09/2022 | 90212 | GUMPTION PTY LTD                                    | ADVERTISING SERVICES                                   |                                 | 4,370.00      |
| 29/09/2022 | 90258 | HANSON CONST. MATERIALS PTY LTD                     | CONCRETE SERVICES                                      |                                 | 295.35        |
| 7/09/2022  | 89765 | HARBECKS TRANSPORT                                  | SAND AND GRAVEL SUPPLIES                               |                                 | 15,160.20     |
| 7/09/2022  | 89829 | HARCHER SOUTHWEST FORMERLY PRESTIGE PRODUCTS        | HOSPITALITY EQUIPMENT SUPPLIER                         |                                 | 7,779.38      |
| 14/09/2022 | 89928 | HARCHER SOUTHWEST FORMERLY PRESTIGE PRODUCTS        | HOSPITALITY EQUIPMENT SUPPLIER                         |                                 | 7,032.86      |
| 20/09/2022 | 90124 | HARCHER SOUTHWEST FORMERLY PRESTIGE PRODUCTS        | HOSPITALITY EQUIPMENT SUPPLIER                         |                                 | 1,323.30      |
| 20/09/2022 | 90049 | HAULMORE TRAILER SALES PTY LTD                      | TRAILER SALES AND REPAIRS                              |                                 | 3,746.60      |
| 7/09/2022  | 89810 | HERSEY'S SAFETY PTY LTD                             | TIMBER AND HARDWARE                                    |                                 | 3,800.50      |
| 7/09/2022  | 89906 | HIP POCKET WORK WEAR AND SAFETY                     | UNIFORMS & PROTECTIVE CLOTHING                         |                                 | 457.33        |
| 20/09/2022 | 90220 | HIP POCKET WORK WEAR AND SAFETY                     | UNIFORMS & PROTECTIVE CLOTHING                         |                                 | 1,035.95      |
| 20/09/2022 | 90147 | HIVO PTY LTD                                        | DIGITAL ASSET MANAGEMENT SOFTWARE                      |                                 | 3,300.00      |
| 7/09/2022  | 89704 | HOLCIM (AUSTRALIA) PTY LTD                          | CONCRETE SERVICES                                      |                                 | 5,033.25      |
| 20/09/2022 | 89964 | HOLCIM (AUSTRALIA) PTY LTD                          | CONCRETE SERVICES                                      |                                 | 4,785.50      |
| 7/09/2022  | 89800 | IAN MCPHEE                                          | BT/P REFUND                                            |                                 | 62.00         |
| 7/09/2022  | 89798 | IG MUIR-CULBURRA CLAY                               | SOIL FOR WICKET CONSTRUCTION                           |                                 | 528.00        |
| 7/09/2022  | 89881 | ILLION AUSTRALIA                                    | LEGAL SERVICES                                         |                                 | 286.53        |
| 20/09/2022 | 90037 | ILLION AUSTRALIA PTY LTD                            | TENDER ADVERTISING AND MANAGEMENT                      |                                 | 149.35        |
| 20/09/2022 | 90072 | INSTANT PRODUCTS HIRE                               | PUBLIC ABUTLIONS HIRE AND SALES                        |                                 | 2,763.07      |
| 20/09/2022 | 90088 | INSTANT TRANSPORTABLE OFFICES PTY LTD               | TRANSPORTABLE ABUTLIONS                                |                                 | 521.30        |
| 14/09/2022 | 89919 | INSTITUTE OF BUILDING TECHNOLOGY WESTERN AUSTRALIAN | EDUCATION AND TRAINING                                 |                                 | 657.20        |
| 7/09/2022  | 89816 | INTEGRITY MANAGEMENT SOLUTIONS                      | COMPLIANCE SYSTEM                                      |                                 | 15,290.00     |
| 7/09/2022  | 89818 | INTELLITRAC                                         | GPS TRACKING DEVICES                                   |                                 | 2,376.00      |
| 20/09/2022 | 90116 | INTELLITRAC                                         | GPS TRACKING DEVICES                                   |                                 | 561.00        |
| 20/09/2022 | 89987 | INVARION RAPIDPLAN PTY/LTD                          | SOFTWARE LICENCE                                       |                                 | 1,811.77      |
| 7/09/2022  | 89819 | IPEC PTY LTD                                        | COURIER SERVICES                                       |                                 | 282.26        |
| 20/09/2022 | 90117 | IPEC PTY LTD                                        | COURIER SERVICES                                       |                                 | 71.01         |
| 29/09/2022 | 90250 | IPEC PTY LTD                                        | COURIER SERVICES                                       |                                 | 93.53         |
| 20/09/2022 | 90189 | IPWEA WA                                            | TRAINING SERVICES                                      |                                 | 55.00         |
| 20/09/2022 | 90151 | J D'AGOSTINO & S LUFF ARCHITECTS                    | ARCHITECTURAL SERVICES - DUNSBOROUGH SPORTING PRECINCT |                                 | 8,032.92      |
| 7/09/2022  | 89827 | JACQUELINE LUDEMANN                                 | STAFF REIMBURSEMENT                                    |                                 | 123.77        |
| 20/09/2022 | 90058 | JAMES BENNETT                                       | SPECIALIST LIBRARY RESOURCES                           |                                 | 218.88        |
| 20/09/2022 | 90021 | JAN ROBERTS                                         | ART SALES                                              |                                 | 61.00         |
| 7/09/2022  | 89796 | JANE BENNETT                                        | ARTIST WORKSHOP                                        |                                 | 2,400.00      |
| 20/09/2022 | 90101 | JARED VANMARIS STEVENS                              | RATE REFUND                                            |                                 | 1,267.80      |
| 20/09/2022 | 90104 | JARROD KENNEDY                                      | SUNDARY PAYMENTS                                       |                                 | 500.00        |
| 20/09/2022 | 90064 | JASKO AIRPORT SERVICES                              | AIRPORT CONSULTANCY SERVICES                           |                                 | 9,340.00      |
| 20/09/2022 | 90158 | JASON SIGNSMAKERS                                   | SIGNAGE SUPPLIES                                       |                                 | 881.27        |
| 20/09/2022 | 90061 | JBS&G AUSTRALIA PTY LTD                             | CONSULTANCY SERVICES                                   |                                 | 3,850.00      |
| 7/09/2022  | 89758 | JDM EARTHWORKS                                      | PLANT FOR CELL 2 DUNSBOROUGH WASTE                     |                                 | 12,705.00     |
| 20/09/2022 | 90022 | JDM EARTHWORKS                                      | PLANT FOR CELL 2 DUNSBOROUGH WASTE                     |                                 | 31,317.00     |
| 7/09/2022  | 89801 | JEAN JARRETT                                        | BT/P REFUND                                            |                                 | 58.00         |
| 20/09/2022 | 90010 | JENNIFER BROWN                                      | ART SALES                                              |                                 | 54.00         |
| 7/09/2022  | 89775 | JIGSAW SIGNS & PRINT                                | SIGNAGE SERVICES                                       |                                 | 1,446.00      |
| 20/09/2022 | 90055 | JIGSAW SIGNS & PRINT                                | SIGNAGE SERVICES                                       |                                 | 3,660.00      |
| 7/09/2022  | 89721 | JIMS FIRST                                          | HARDWARE SUPPLIES                                      |                                 | 151.94        |
| 20/09/2022 | 89985 | JIMS FIRST                                          | HARDWARE SUPPLIES                                      |                                 | 140.32        |
| 8/09/2022  | 89686 | JMW REAL ESTATE                                     | T NOTTLE RENT                                          |                                 | 1,400.00      |
| 22/09/2022 | 90229 | JMW REAL ESTATE                                     | T NOTTLE RENT                                          |                                 | 1,400.00      |
| 29/09/2022 | 90267 | JODY STOLP                                          | STAFF REIMBURSEMENT                                    |                                 | 214.20        |
| 20/09/2022 | 90107 | JOHN DENNIS                                         | SUNDARY PAYMENTS                                       |                                 | 291.50        |
| 20/09/2022 | 90100 | JOHN HENDRIKS                                       | BT/P REFUND                                            |                                 | 136.00        |
| 20/09/2022 | 90131 | JOHN LOHF                                           | ART SALES                                              |                                 | 75.60         |
| 20/09/2022 | 90051 | JULIE GUTHRIDGE                                     | ART SALES                                              |                                 | 49.00         |
| 20/09/2022 | 90095 | JULIE MANALIS                                       | BT/P REFUND                                            |                                 | 58.00         |
| 20/09/2022 | 89972 | KADAM KINETICS                                      | WELLNESS SERVICES                                      |                                 | 780.00        |
| 20/09/2022 | 90084 | KATHLEEN NEELING                                    | ART SALES                                              |                                 | 42.00         |
| 7/09/2022  | 89744 | KATIEYOGA                                           | WELLNESS PROGRAM                                       |                                 | 1,152.00      |
| 20/09/2022 | 90094 | KATRIN GELDERMANN                                   | REFUND DOG REGISTRATION                                |                                 | 30.00         |
| 20/09/2022 | 90106 | KEITH LEONARD HARRIS                                | SUNDARY PAYMENTS                                       |                                 | 311.40        |
| 20/09/2022 | 89957 | KERRY HILL ARCHITECTS                               | ARCHITECTURAL SERVICES - BPACC                         |                                 | 54,578.26     |
| 14/09/2022 | 89930 | KEVIN BOWSER                                        | STAFF REIMBURSEMENT                                    |                                 | 54.40         |
| 7/09/2022  | 89752 | KITCHEN TAKEOVERS                                   | CATERING                                               |                                 | 31.50         |
| 20/09/2022 | 90016 | KITCHEN TAKEOVERS                                   | CATERING                                               |                                 | 1,007.60      |
| 29/09/2022 | 90243 | KITCHEN TAKEOVERS                                   | CATERING                                               |                                 | 440.00        |
| 7/09/2022  | 89876 | KLEENHEAT GAS                                       | GAS SERVICES                                           |                                 | 93.50         |
| 20/09/2022 | 90183 | KLEENHEAT GAS                                       | GAS SERVICES                                           |                                 | 1,628.70      |
| 7/09/2022  | 89771 | KOMATSU AUSTRALIA                                   | VEHICLE PURCHASE AND PARTS                             |                                 | 71.35         |
| 20/09/2022 | 90044 | KOMATSU AUSTRALIA                                   | VEHICLE PURCHASE AND PARTS                             |                                 | 117.17        |
| 7/09/2022  | 89858 | LANDGATE (VALUER GENERAL'S OFFICE)                  | LAND VALUATIONS                                        |                                 | 1,296.15      |
| 20/09/2022 | 90165 | LANDGATE (VALUER GENERAL'S OFFICE)                  | LAND VALUATIONS                                        |                                 | 4,387.05      |
| 7/09/2022  | 89854 | LANDGATE CUSTOMER ACCOUNT                           | LAND INFORMATION AND TITLE SEARCHES                    |                                 | 169.20        |
| 20/09/2022 | 90162 | LANDGATE CUSTOMER ACCOUNT                           | LAND INFORMATION AND TITLE SEARCHES                    |                                 | 28.20         |
| 7/09/2022  | 89702 | LANDSAVE ORGANICS                                   | LANDSCAPING SERVICE                                    |                                 | 979.00        |
| 7/09/2022  | 89811 | LAWRENCE & HANSON                                   | ELECTRICAL/PROTECTIVE CLOTHING SUPPLIES                |                                 | 3,480.73      |
| 7/09/2022  | 89898 | LD TOTAL                                            | LANDSCAPING SERVICES                                   |                                 | 16,261.04     |
| 20/09/2022 | 90210 | LD TOTAL                                            | LANDSCAPING SERVICES                                   |                                 | 12,380.66     |
| 29/09/2022 | 90268 | LD TOTAL                                            | LANDSCAPING SERVICES                                   |                                 | 4,653.00      |
| 7/09/2022  | 89696 | LEEUWIN CIVIL PTY LTD                               | HIRE EQUIPMENT SERVICES - CHAPMAN HILL RD              |                                 | 73,662.82     |
| 20/09/2022 | 89953 | LEEUWIN CIVIL PTY LTD                               | HIRE EQUIPMENT SERVICES                                |                                 | 5,775.00      |
| 7/09/2022  | 89894 | LEEUWIN TRANSPORT                                   | COURIER SERVICES                                       |                                 | 1,908.71      |
| 20/09/2022 | 90206 | LEEUWIN TRANSPORT                                   | COURIER SERVICES                                       |                                 | 2,779.67      |
| 7/09/2022  | 89870 | LEISURE INSTITUTE OF WEST AUST (AQUATICS)           | TRAINING SERVICES                                      |                                 | 264.00        |
| 20/09/2022 | 89984 | LG CONNECT PTY LTD                                  | TECHNICAL CONSULTING                                   |                                 | 2,887.50      |
| 7/09/2022  | 89741 | LGISWA                                              | WORKER COMPENSATION SERVICES                           |                                 | 396,671.89    |
| 7/09/2022  | 89839 | LIAM JACKSON                                        | EQUIPMENT HIRE                                         |                                 | 2,992.00      |
| 20/09/2022 | 90138 | LIAM JACKSON                                        | EQUIPMENT HIRE                                         |                                 | 5,328.40      |



## 6.1 Attachment A

## List of Payments - September 2022



LISTING OF PAYMENTS MADE  
UNDER DELEGATED AUTHORITY  
FOR THE MONTH OF SEPTEMBER 2022

|            |       |                                                        |                                                            |                                 |               |
|------------|-------|--------------------------------------------------------|------------------------------------------------------------|---------------------------------|---------------|
|            |       |                                                        | CHEQUE PAYMENTS                                            | 119406 - 119418                 | 23,000.39     |
|            |       |                                                        | ELECTRONIC FUNDS TRANSFER PAYMENTS                         | 89683 - 89941 and 89945 - 90269 | 7,739,029.63  |
|            |       |                                                        | TRUST ACCOUNT PAYMENTS                                     | EFT 89942 - 89944               | 82,823.60     |
|            |       |                                                        | PAYROLL PAYMENTS                                           | 01.09.22 - 30.09.22             | 1,642,559.97  |
|            |       |                                                        | INTERNAL PAYMENT VOUCHERS                                  | DD 4989 - 5028                  | 22,206,964.66 |
|            |       |                                                        |                                                            |                                 | 31,694,378.25 |
| 29/09/2022 | 90255 | LIAM JACKSON                                           | EQUIPMENT HIRE                                             |                                 | 4,692.60      |
| 20/09/2022 | 90139 | LINKEDIN SINGAPORE PTE LTD                             | INTERNET ADVERTISING                                       |                                 | 10,890.00     |
| 7/09/2022  | 89804 | LISA HODGE                                             | SUNDRY PAYMENTS                                            |                                 | 300.00        |
| 7/09/2022  | 89909 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA DIVISION) | TRAINING SERVICES                                          |                                 | 445.00        |
| 20/09/2022 | 90224 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA DIVISION) | TRAINING SERVICES                                          |                                 | 531.00        |
| 8/09/2022  | 89688 | LOCAL GOVT RACE COURSE & CEMETERY EMPLOYEES            | UNION FEES                                                 |                                 | 262.50        |
| 22/09/2022 | 90231 | LOCAL GOVT RACE COURSE & CEMETERY EMPLOYEES            | UNION FEES                                                 |                                 | 240.50        |
| 20/09/2022 | 90159 | LOCAL HEALTH AUTHORITY ANALYTICAL COM                  | HEALTH SERVICES                                            |                                 | 10,037.14     |
| 20/09/2022 | 90067 | LOCK AROUND THE CLOCK                                  | SECURITY SERVICES                                          |                                 | 1,867.50      |
| 14/09/2022 | 89929 | LONSDALE PARTY HIRE                                    | EVENT HIRE EQUIPMENT                                       |                                 | 9,337.45      |
| 20/09/2022 | 90140 | LONSDALE PARTY HIRE                                    | EVENT HIRE EQUIPMENT                                       |                                 | 2,396.00      |
| 7/09/2022  | 89803 | LUKE MANSER                                            | BOND REFUND                                                |                                 | 100.00        |
| 14/09/2022 | 89922 | LYN AND GLEN JOHNSON                                   | WATER CHARGES REIMBURSEMENT                                |                                 | 200.00        |
| 20/09/2022 | 90216 | MAIA FINANCIAL                                         | LEASING PAYMENTS                                           |                                 | 22,775.45     |
| 7/09/2022  | 89835 | MALATESTA ROAD PAVING & HOTMIX                         | ROAD HOTMIX / PAVING SERVICES                              |                                 | 4,760.00      |
| 20/09/2022 | 89989 | MARGARET RIVER BUSSELTON TOURISM ASSOCIATION           | CONTRIBUTION TOWARDS COSTS                                 |                                 | 2,407.61      |
| 7/09/2022  | 89714 | MARGARET RIVER FENCING                                 | MAINTENANCE SERVICES                                       |                                 | 22,330.00     |
| 20/09/2022 | 89978 | MARGARET RIVER FENCING                                 | MAINTENANCE SERVICES                                       |                                 | 6,897.00      |
| 20/09/2022 | 89948 | MARGARET RIVER WINE ASSOCIATION                        | MARKETING SERVICES                                         |                                 | 5,500.00      |
| 20/09/2022 | 89992 | MARKETFORCE PTY LTD                                    | ADVERTISING SERVICES                                       |                                 | 1,031.82      |
| 20/09/2022 | 90149 | MAX PERHAM                                             | STAFF REIMBURSEMENT                                        |                                 | 39.50         |
| 7/09/2022  | 89809 | MAYDAY SERVICES                                        | EQUIPMENT HIRE                                             |                                 | 5,659.50      |
| 20/09/2022 | 90112 | MAYDAY SERVICES                                        | EQUIPMENT HIRE                                             |                                 | 6,198.50      |
| 29/09/2022 | 90249 | MAYDAY SERVICES                                        | EQUIPMENT HIRE                                             |                                 | 13,442.00     |
| 14/09/2022 | 89937 | MCGREGOR WJ & J                                        | MANAGEMENT BUSSELTON JETTY TOURIST PARK                    |                                 | 47,597.84     |
| 20/09/2022 | 89971 | MCLEODS BARRISTERS & SOLICITORS                        | LEGAL SERVICES                                             |                                 | 5,816.52      |
| 7/09/2022  | 89779 | MDM ENTERTAINMENT PTY LTD                              | DVD AND CD SUPPLY TO LIBRARY                               |                                 | 71.33         |
| 20/09/2022 | 90060 | MDM ENTERTAINMENT PTY LTD                              | DVD AND CD SUPPLY TO LIBRARY                               |                                 | 323.32        |
| 20/09/2022 | 90073 | MICHAEL DUNN                                           | 3D SCANNING                                                |                                 | 2,500.00      |
| 29/09/2022 | 90263 | MINTER ELLISON LAWYERS                                 | LEGAL SERVICES                                             |                                 | 1,696.64      |
| 20/09/2022 | 90217 | MJB INDUSTRIES                                         | DRAINAGE SUPPLIES                                          |                                 | 12,385.66     |
| 7/09/2022  | 89887 | MODERN TEACHING AIDS PTY LTD                           | LIBRARY RESOURCES                                          |                                 | 196.91        |
| 7/09/2022  | 89791 | MUIR FORD BUSSELTON                                    | VEHICLE MAINTENANCE                                        |                                 | 707.84        |
| 20/09/2022 | 90074 | MUIR FORD BUSSELTON                                    | VEHICLE MAINTENANCE                                        |                                 | 722.79        |
| 20/09/2022 | 90082 | MULTISPAIRES LTD                                       | VEHICLE PARTS                                              |                                 | 3,135.00      |
| 7/09/2022  | 89802 | MW & JA ROY                                            | BT/P REFUND                                                |                                 | 58.00         |
| 20/09/2022 | 89979 | NALDA HOSKINS                                          | ART SALES                                                  |                                 | 277.60        |
| 7/09/2022  | 89701 | NAOMI SEARLE                                           | STAFF REIMBURSEMENT                                        |                                 | 95.00         |
| 14/09/2022 | 89923 | NATURAL EDGE FRAMING & PHOTOGRAPHY                     | ART SALES                                                  |                                 | 43.05         |
| 20/09/2022 | 89988 | NATURALISTE GLASS PTY LTD                              | GLASS REPAIRS AND MANUFACTURE                              |                                 | 191.52        |
| 20/09/2022 | 89994 | NATURALISTE HYGIENE SERVICES                           | HYGIENE SERVICES                                           |                                 | 1,375.00      |
| 20/09/2022 | 90005 | NATURALISTE TRAVEL                                     | TRAVEL SERVICES                                            |                                 | 565.00        |
| 20/09/2022 | 90030 | NATURALISTE TURF                                       | TURF MAINTENANCE SERVICES                                  |                                 | 8,208.00      |
| 20/09/2022 | 90091 | NCC CUSTOMER REFUNDS                                   | REFUND OF NCC MEMBERSHIP                                   |                                 | 42.00         |
| 20/09/2022 | 90221 | NEVERFAIL SPRINGWATER                                  | WATER REFILL SERVICE - DUNSBOROUGH                         |                                 | 217.25        |
| 7/09/2022  | 89767 | NEW IMAGE LANDSCAPING AND MAINTENANCE                  | LANDSCAPE MAINTENANCE                                      |                                 | 6,705.60      |
| 20/09/2022 | 90039 | NEW IMAGE LANDSCAPING AND MAINTENANCE                  | LANDSCAPE MAINTENANCE                                      |                                 | 2,666.40      |
| 7/09/2022  | 89852 | NICHOLLS MACHINERY                                     | PLANT PURCHASES / SERVICES / PARTS                         |                                 | 32.42         |
| 15/09/2022 | 89941 | NICHOLLS MACHINERY                                     | PLANT PURCHASES / SERVICES / PARTS                         |                                 | 22,717.10     |
| 7/09/2022  | 89875 | NUTRIEN WATER                                          | RETICULATION SUPPLIES                                      |                                 | 3,740.23      |
| 20/09/2022 | 90181 | NUTRIEN WATER                                          | RETICULATION SUPPLIES - PUMP STATION AND TANK INSTALLATION |                                 | 62,325.56     |
| 7/09/2022  | 89755 | OFFICEWORKS                                            | OFFICE EQUIPMENT SERVICES                                  |                                 | 675.01        |
| 20/09/2022 | 90019 | OFFICEWORKS                                            | OFFICE EQUIPMENT SERVICES                                  |                                 | 394.33        |
| 7/09/2022  | 89825 | ONE4BUILD                                              | BUILDING SERVICES - DUNSBOROUGH YOUTH                      |                                 | 26,266.16     |
| 14/09/2022 | 89916 | OPTUS BILLING SERVICES PTY LTD                         | FIXED INTERNET ACCESS                                      |                                 | 2,500.00      |
| 20/09/2022 | 89982 | OPTUS BILLING SERVICES PTY LTD                         | FIXED INTERNET ACCESS                                      |                                 | 567.20        |
| 7/09/2022  | 89830 | ORACLE CUSTOMER MANAGEMENT SOLUTIONS PTY LTD           | AFTER HOURS RECEPTION                                      |                                 | 1,390.24      |
| 20/09/2022 | 90215 | OWEN G ISBEL                                           | ART SALES                                                  |                                 | 47.60         |
| 7/09/2022  | 89799 | P & M DOULIS                                           | BT/P REFUND                                                |                                 | 58.00         |
| 20/09/2022 | 90209 | PACIFIC BIOLOGICS WAREHOUSE                            | CHEMICAL SERVICES                                          |                                 | 9,826.50      |
| 20/09/2022 | 90052 | PAUL BREMAN                                            | STAFF REIMBURSEMENT                                        |                                 | 1,306.00      |
| 20/09/2022 | 90099 | PAUL WEATHERLEY                                        | BT/P REFUND                                                |                                 | 165.50        |
| 7/09/2022  | 89842 | PAULINE ORR                                            | STAFF REIMBURSEMENT                                        |                                 | 84.70         |
| 7/09/2022  | 89724 | PEEL RESOURCE RECOVERY PTY LTD                         | CONCRETE CRUSHING                                          |                                 | 114,895.00    |
| 7/09/2022  | 89859 | PENDREY AGENCIES P/L                                   | CHEMICAL/RURAL SUPPLIES                                    |                                 | 1,592.60      |
| 20/09/2022 | 90166 | PENDREY AGENCIES P/L                                   | CHEMICAL/RURAL SUPPLIES                                    |                                 | 953.44        |
| 20/09/2022 | 89954 | PEOPLE SENSE PTY LTD                                   | EMPLOYEE ASSISTANCE PROGRAM                                |                                 | 3,366.00      |
| 20/09/2022 | 90087 | PETER EVANS                                            | ART SALES                                                  |                                 | 28.00         |
| 7/09/2022  | 90105 | PETER HARDRIDGE                                        | REFUND OF GRANT OF RIGHT OF BURIAL                         |                                 | 1,147.50      |
| 20/09/2022 | 89907 | PF D FOOD SERVICES PTY LTD                             | GLC KIOSK PURCHASES                                        |                                 | 575.75        |
| 20/09/2022 | 90222 | PF D FOOD SERVICES PTY LTD                             | GLC KIOSK PURCHASES                                        |                                 | 1,024.30      |
| 20/09/2022 | 89951 | PHIL HOLLETT PHOTOGRAPHY                               | ART SALES                                                  |                                 | 16.80         |
| 20/09/2022 | 90096 | PHILIP RYAN                                            | BT/P REFUND                                                |                                 | 136.00        |
| 7/09/2022  | 89699 | PHOENIX FOUNDRY PTY LTD                                | MEMORIAL PLAQUES SUPPLIER                                  |                                 | 354.20        |
| 20/09/2022 | 89959 | PHOENIX FOUNDRY PTY LTD                                | MEMORIAL PLAQUES SUPPLIER                                  |                                 | 753.50        |
| 7/09/2022  | 89845 | PK COURIERS                                            | COURIER SERVICES                                           |                                 | 247.50        |
| 7/09/2022  | 89751 | PLAN E                                                 | LANDSCAPE ARCHITECTURE                                     |                                 | 1,100.00      |
| 14/09/2022 | 89920 | PLAN E                                                 | LANDSCAPE ARCHITECTURE                                     |                                 | 2,750.00      |
| 29/09/2022 | 90269 | PLANNING INSTITUTE OF AUSTRALIA                        | ADVERTISING SERVICES                                       |                                 | 360.00        |
| 20/09/2022 | 90136 | POLLY PHILLIPS                                         | LIBRARY TALK                                               |                                 | 305.00        |
| 7/09/2022  | 89780 | POOL ROBOTIC PERTH                                     | POOL CLEANER SALES AND REPAIR                              |                                 | 2,805.75      |
| 7/09/2022  | 89768 | POWER MEDICAL CENTRE                                   | PRE EMPLOYMENT MEDICAL                                     |                                 | 773.08        |
| 20/09/2022 | 90040 | POWER MEDICAL CENTRE                                   | PRE EMPLOYMENT MEDICAL                                     |                                 | 613.58        |
| 7/09/2022  | 89725 | PREFERRED TRAINING NETWORKS                            | PROFESSIONAL DEVELOPMENT TRAINING                          |                                 | 514.80        |
| 20/09/2022 | 89990 | PREFERRED TRAINING NETWORKS                            | PROFESSIONAL DEVELOPMENT TRAINING                          |                                 | 5,445.00      |
| 7/09/2022  | 89698 | PRIME TELEVISION (SOUTHERN) PTY LIMITED                | ADVERTISING SERVICES                                       |                                 | 3,437.50      |
| 20/09/2022 | 89958 | PRIME TELEVISION (SOUTHERN) PTY LIMITED                | ADVERTISING SERVICES                                       |                                 | 962.50        |



LISTING OF PAYMENTS MADE  
UNDER DELEGATED AUTHORITY  
FOR THE MONTH OF SEPTEMBER 2022

|            |       |                                               | FOR THE YEAR 2022                               |                      |
|------------|-------|-----------------------------------------------|-------------------------------------------------|----------------------|
|            |       | CHEQUE PAYMENTS                               | 119406 - 119418                                 | 23,000.39            |
|            |       | ELECTRONIC FUNDS TRANSFER PAYMENTS            | 89683 - 89941 and 89945 - 90269                 | 7,739,029.63         |
|            |       | TRUST ACCOUNT PAYMENTS                        | EFT 89942 - 89944                               | 82,823.60            |
|            |       | PAYROLL PAYMENTS                              | 01.09.22 - 30.09.22                             | 1,642,559.97         |
|            |       | INTERNAL PAYMENT VOUCHERS                     | DD 4989 - 5028                                  | 22,206,964.66        |
|            |       |                                               |                                                 | <b>31,694,378.25</b> |
| 7/09/2022  | 89836 | PRO-AM AUSTRALIA                              | AQUATIC GOODS                                   | 2,832.85             |
| 20/09/2022 | 90127 | PROGRAMMED PROPERTY SERVICES                  | MAINTENANCE SERVICES - WINDERLUP VILLAS CARPORT | 25,300.00            |
| 7/09/2022  | 89764 | PROJECT MILES TRUST                           | REPAIRS AND MAINTENANCE                         | 1,397.88             |
| 20/09/2022 | 90036 | PROJECT MILES TRUST                           | REPAIRS AND MAINTENANCE                         | 2,657.60             |
| 20/09/2022 | 90123 | PROLINE KERBING                               | KERBING SERVICES                                | 3,650.57             |
| 29/09/2022 | 90253 | PROLINE KERBING                               | KERBING SERVICES                                | 2,130.04             |
| 7/09/2022  | 89735 | PVR INDUSTRIAL PTY LTD                        | INDUSTRIAL PUMP REPAIRS                         | 4,013.33             |
| 20/09/2022 | 89999 | PVR INDUSTRIAL PTY LTD                        | INDUSTRIAL PUMP REPAIRS                         | 9,748.65             |
| 20/09/2022 | 90150 | Q & K BLIGH - O'SHEA                          | BIO-DIVERSITY INCENTIVE REBATE                  | 620.68               |
| 20/09/2022 | 90115 | QUBE BUSSELTON DEVELOPMENT PTY LTD            | RETURN OF BOND                                  | 4,790.00             |
| 20/09/2022 | 90103 | RACHEL DE MAMIEL                              | RETURN OF BOND                                  | 98.00                |
| 7/09/2022  | 89743 | REDFISH TECHNOLOGIES PTY LTD                  | AUDIO VIDEO CONSULTING                          | 5,056.54             |
| 7/09/2022  | 89888 | REECE PTY LIMITED                             | PLUMBING SERVICES                               | 2,832.50             |
| 20/09/2022 | 90137 | REGIONAL PROJECTS WA PTY LTD                  | PROJECT MANAGEMENT & CONSTRUCTION SUPERVISING   | 2,425.50             |
| 7/09/2022  | 89865 | REPCO AUTO PARTS                              | PLANT PURCHASES / SERVICES / PARTS              | 700.28               |
| 20/09/2022 | 90173 | REPCO AUTO PARTS                              | PLANT PURCHASES / SERVICES / PARTS              | 47.75                |
| 20/09/2022 | 90121 | RESOURCE RECOVERY GROUP                       | RECYCLE RIGHT MEMBERSHIP                        | 8,250.00             |
| 20/09/2022 | 89986 | RETRACTABLE TARPS PTY LTD                     | TARPAULINS                                      | 1,756.81             |
| 7/09/2022  | 89902 | RMS (AUST) PTY LTD                            | SOFTWARE SERVICES                               | 148.56               |
| 20/09/2022 | 90002 | ROBERT'S TILT TRAY & HIAB SERVICE             | FREIGHT                                         | 1,512.50             |
| 20/09/2022 | 90170 | ROD'S AUTO ELECTRICS                          | AUTO ELECTRICAL SERVICES                        | 1,167.08             |
| 20/09/2022 | 90077 | ROSE VAN SON                                  | ART SALES                                       | 17.50                |
| 20/09/2022 | 90185 | ROTARY CLUB OF BUSSELTON GEOGRAPHE BAY        | SPONSORSHIP / ADVERTISING                       | 7.00                 |
| 7/09/2022  | 89853 | ROYAL LIFE SAVING SOCIETY - WESTERN AUSTRALIA | TRAINING SERVICES                               | 220.00               |
| 20/09/2022 | 90161 | ROYAL LIFE SAVING SOCIETY - WESTERN AUSTRALIA | TRAINING SERVICES                               | 939.40               |
| 7/09/2022  | 89878 | RUBEX AUTOMATIC DOORS                         | AUTOMATIC DOOR SERVICES                         | 6,638.50             |
| 20/09/2022 | 90056 | RURAL PRESS PTY LTD                           | ADVERTISING SERVICES                            | 4,005.18             |
| 20/09/2022 | 90006 | RUTH BROOKS                                   | ART SALES                                       | 10.00                |
| 7/09/2022  | 89896 | SAFE & SURE SECURITY PTY LTD                  | SECURITY SERVICES - ALARM OCCURANCE             | 2,574.00             |
| 20/09/2022 | 90208 | SAFE & SURE SECURITY PTY LTD                  | SECURITY SERVICES - ALARM OCCURANCE             | 1,144.00             |
| 20/09/2022 | 90085 | SANDRA WALKER                                 | ART SALES                                       | 4.00                 |
| 20/09/2022 | 90097 | SANDRA WILLIAMS                               | BTTP REFUND                                     | 36.50                |
| 7/09/2022  | 89831 | SAPIO PTY LTD                                 | SECURITY INSTALLATIONS AND MAINTENANCE          | 13,420.29            |
| 20/09/2022 | 89973 | SCOPE BUSINESS IMAGING                        | ELECTRONIC EQUIPMENT                            | 167.67               |
| 20/09/2022 | 90031 | SEA CHANGE NEWS                               | STATIONERY AND OFFICE SUPPLIES                  | 211.69               |
| 7/09/2022  | 89826 | SEEK LIMITED                                  | ADVERTISING SERVICES                            | 1,006.50             |
| 20/09/2022 | 90120 | SEEK LIMITED                                  | ADVERTISING SERVICES                            | 1,254.00             |
| 7/09/2022  | 89719 | SERVICES AUSTRALIA                            | CHARGES FOR CENTREPAY FACILITY                  | 138.60               |
| 20/09/2022 | 89969 | SETON AUSTRALIA                               | SECURITY BARRIERS                               | 2,007.64             |
| 20/09/2022 | 90092 | SHANNON BURNS                                 | REFUND DOG REGISTRATION                         | 150.00               |
| 29/09/2022 | 90254 | SHARON CUSTERS                                | STAFF REIMBURSEMENT                             | 318.31               |
| 20/09/2022 | 90126 | SHARON HINCHLIFE                              | ART SALES                                       | 24.50                |
| 20/09/2022 | 89993 | SHEDS DOWN SOUTH                              | SHED CONSTRUCTION                               | 525.00               |
| 20/09/2022 | 90218 | SHORE COASTAL PTY LTD                         | COASTAL CONSULTANCY SERVICES                    | 10,714.00            |
| 29/09/2022 | 90251 | SHOREWATER MARINE PTY LTD                     | MARINE ASSET MAINTENANCE - BUSSELTON JETTY      | 33,332.88            |
| 9/09/2022  | 89910 | SIGNS & LINES                                 | DIGITAL ENTRY STATEMENT BILLBOARD               | 56,430.00            |
| 8/09/2022  | 89683 | SMARTSALARY PTY LTD                           | SALARY PACKAGING SERVICE                        | 15,588.03            |
| 20/09/2022 | 90054 | SMARTSALARY PTY LTD                           | SALARY PACKAGING SERVICE                        | 308.02               |
| 22/09/2022 | 90226 | SMARTSALARY PTY LTD                           | SALARY PACKAGING SERVICE                        | 19,344.03            |
| 7/09/2022  | 89785 | SMITHS DETECTION (AUSTRALIA) PTY LTD          | SCREENING EQUIPMENT SUPPLY & MAINTENANCE        | 187.00               |
| 7/09/2022  | 89884 | SOILS AINT SOILS                              | NURSERY SUPPLIES                                | 5,843.96             |
| 14/09/2022 | 89934 | SOILS AINT SOILS                              | NURSERY SUPPLIES                                | 107.41               |
| 20/09/2022 | 90193 | SOILS AINT SOILS                              | NURSERY SUPPLIES                                | 148.20               |
| 7/09/2022  | 89794 | SOS OFFICE EQUIPMENT                          | OFFICE EQUIPMENT SERVICES                       | 2,715.33             |
| 20/09/2022 | 90079 | SOS OFFICE EQUIPMENT                          | OFFICE EQUIPMENT SERVICES                       | 3,162.74             |
| 20/09/2022 | 90017 | SOUND PRO                                     | EQUIPMENT HIRE                                  | 440.00               |
| 7/09/2022  | 89738 | SOUTH REGIONAL TAFE                           | EDUCATION & TRAINING                            | 997.60               |
| 20/09/2022 | 90134 | SOUTH WEST CLEANING                           | BBQ CLEANING                                    | 2,448.60             |
| 7/09/2022  | 89729 | SOUTH WEST INDONESIAN COMMUNITY               | BOND REFUND                                     | 200.00               |
| 7/09/2022  | 89828 | SOUTH WEST IRRIGATION MANAGEMENT SOLUTIONS    | IRRIGATION AND PROJECT MANAGEMENT               | 1,826.00             |
| 7/09/2022  | 89863 | SOUTH WEST ISUZU                              | PLANT PURCHASES / SERVICES / PARTS              | 232.84               |
| 20/09/2022 | 90171 | SOUTH WEST ISUZU                              | PLANT PURCHASES / SERVICES / PARTS              | 754.89               |
| 7/09/2022  | 89855 | SOUTH WEST MACHINING CENTRE                   | PLANT MAINTENANCE SERVICES                      | 2,711.50             |
| 7/09/2022  | 89769 | SOUTH WEST OFFICE NATIONAL                    | STATIONERY                                      | 843.14               |
| 20/09/2022 | 90042 | SOUTH WEST OFFICE NATIONAL                    | STATIONERY                                      | 1,454.31             |
| 7/09/2022  | 89716 | SOUTH WEST WINDSCREENS & TINT                 | WINDSCREENS & TINTING                           | 430.00               |
| 20/09/2022 | 89980 | SOUTH WEST WINDSCREENS & TINT                 | WINDSCREENS & TINTING                           | 1,180.00             |
| 20/09/2022 | 90148 | SOUTHERN CAPES MOTORCYCLE CLUB                | GRANT FUNDING                                   | 5,000.00             |
| 20/09/2022 | 90033 | SOUTHERN HABITAT NURSERY                      | NURSERY SUPPLIES                                | 7,425.00             |
| 7/09/2022  | 89850 | SOUTHERN LOCK & SECURITY                      | CANCELLED EFT                                   | -                    |
| 20/09/2022 | 90157 | SOUTHERN LOCK & SECURITY                      | SECURITY SERVICES                               | 399.96               |
| 20/09/2022 | 90192 | SOUTHERN MACHINING & MAINTENANCE              | PLANT MAINTENANCE SERVICES                      | 66.00                |
| 7/09/2022  | 89731 | SOUTHWEST OUTDOOR POWER                       | PLANT PURCHASES / SERVICES / PARTS              | 59.10                |
| 7/09/2022  | 89879 | SOUTHWEST TYRE SERVICE                        | PLANT TYRE SUPPLIER / REPAIRER                  | 12,899.90            |
| 20/09/2022 | 90188 | SOUTHWEST TYRE SERVICE                        | PLANT TYRE SUPPLIER / REPAIRER                  | 2,438.90             |
| 20/09/2022 | 90200 | SPORTSWORLD OF WA                             | SPORT EQUIPMENT SUPPLIER                        | 1,130.80             |
| 7/09/2022  | 89734 | SPRAYMOW SERVICES                             | BUSH FIRE INSPECTION WORKS/WEED CONTROL         | 1,790.80             |
| 20/09/2022 | 89997 | SPRAYMOW SERVICES                             | BUSH FIRE INSPECTION WORKS/WEED CONTROL         | 2,640.00             |
| 7/09/2022  | 89814 | STATEWIDE DOORS BUSSELTON                     | MAINTENANCE SERVICES                            | 550.00               |
| 7/09/2022  | 89897 | STRATAGREEN                                   | NURSERY SUPPLIES                                | 8,164.23             |
| 9/09/2022  | 89911 | SUPERCHOICE                                   | CANCELLED EFT                                   | -                    |
| 9/09/2022  | 89912 | SUPERCHOICE                                   | CANCELLED EFT                                   | -                    |
| 9/09/2022  | 89913 | SUPERCHOICE                                   | CANCELLED EFT                                   | -                    |
| 8/09/2022  | 89939 | SUPERCHOICE                                   | SUPERANNUATION                                  | 185,509.99           |
| 22/09/2022 | 90235 | SUPERCHOICE                                   | SUPERANNUATION                                  | 188,311.44           |
| 20/09/2022 | 89976 | SURFING WESTERN AUSTRALIA                     | EVENT ORGANISATION                              | 8,250.00             |
| 20/09/2022 | 90205 | SURVCON P/L                                   | SURVEY SERVICES                                 | 2,366.39             |



LISTING OF PAYMENTS MADE  
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|                                    |                                 |                      |
|------------------------------------|---------------------------------|----------------------|
| CHEQUE PAYMENTS                    | 119406 - 119418                 | 23,000.39            |
| ELECTRONIC FUNDS TRANSFER PAYMENTS | 89683 - 89941 and 89945 - 90269 | 7,739,029.63         |
| TRUST ACCOUNT PAYMENTS             | EFT 89942 - 89944               | 82,823.60            |
| PAYROLL PAYMENTS                   | 01.09.22 - 30.09.22             | 1,642,559.97         |
| INTERNAL PAYMENT VOUCHERS          | DD 4989 - 5028                  | 22,206,964.66        |
|                                    |                                 | <b>31,694,378.25</b> |

|            |       |                                           |                                                  |                     |
|------------|-------|-------------------------------------------|--------------------------------------------------|---------------------|
| 7/09/2022  | 89777 | SURVEYING SOUTH                           | SURVEYING SERVICES                               | 880.00              |
| 20/09/2022 | 90057 | SURVEYING SOUTH                           | SURVEYING SERVICES                               | 880.00              |
| 20/09/2022 | 90078 | SUZANNA HAY                               | ART SALES                                        | 210.00              |
| 7/09/2022  | 89747 | SW ENVIRONMENTAL                          | ENVIRONMENTAL SERVICES                           | 13,565.75           |
| 20/09/2022 | 90008 | SW ENVIRONMENTAL                          | ENVIRONMENTAL SERVICES                           | 871.75              |
| 7/09/2022  | 89862 | SW PRECISION PRINT                        | PRINTING SERVICES                                | 2,114.00            |
| 7/09/2022  | 89805 | SW WOMENS HEALTH & INFORMATION CENTRE     | SUNDRY PAYMENTS                                  | 300.00              |
| 20/09/2022 | 90046 | SYNERGY                                   | ELECTRICITY SUPPLIES                             | 91,784.63           |
| 7/09/2022  | 89851 | T J DEPIAZZI & SONS                       | LAWN SUPPLIES                                    | 1,699.50            |
| 7/09/2022  | 89756 | TALOGY                                    | PSYCHOMETRIC ASSESSMENT SERVICES                 | 1,452.00            |
| 20/09/2022 | 90102 | TANMIE LEE PRICE                          | RATE REFUND                                      | 1,500.00            |
| 7/09/2022  | 89697 | TARVIA PTY LTD                            | ENGINEERING SERVICES                             | 3,879.70            |
| 7/09/2022  | 89787 | TECH WINDOW GAVIN KENNETH BARNES 1/as     | IT SUPPORT AND RETAIL SALES                      | 138.90              |
| 20/09/2022 | 90069 | TECH WINDOW GAVIN KENNETH BARNES 1/as     | IT SUPPORT AND RETAIL SALES                      | 389.10              |
| 20/09/2022 | 90163 | TELSTRA CORPORATION                       | COMMUNICATION SERVICES                           | 18,332.67           |
| 29/09/2022 | 90260 | TELSTRA CORPORATION                       | COMMUNICATION SERVICES                           | 90.00               |
| 20/09/2022 | 90024 | THE GOOD EGG CAFE                         | VENUE HIRE AND CATERING                          | 415.00              |
| 7/09/2022  | 89726 | THE URBAN COFFEE HOUSE                    | TRAINING CATERING                                | 3,290.00            |
| 20/09/2022 | 89991 | THE URBAN COFFEE HOUSE                    | CATERING                                         | 100.00              |
| 20/09/2022 | 90066 | THOMAS ECKERT                             | CARPENTRY WORK                                   | 907.50              |
| 7/09/2022  | 89817 | TIM WILSON CARPENTRY                      | CARPENTRY SERVICES                               | 441.00              |
| 14/09/2022 | 89915 | TONIA KILIAN                              | STAFF REIMBURSEMENT                              | 80.00               |
| 7/09/2022  | 89840 | TORA SUSHI                                | CATERING                                         | 102.00              |
| 20/09/2022 | 89956 | TOTAL GREEN RECYCLING                     | RECYCLING E-WASTE SERVICES                       | 1,779.99            |
| 7/09/2022  | 89899 | TOTAL HORTICULTURAL SERVICES              | LANDSCAPING SERVICES                             | 4,813.60            |
| 20/09/2022 | 90211 | TOTAL HORTICULTURAL SERVICES              | LANDSCAPING SERVICES                             | 27,953.48           |
| 7/09/2022  | 89908 | T-QUIP                                    | MOWER PARTS & SERVICE                            | 1,695.30            |
| 20/09/2022 | 90223 | T-QUIP                                    | MOWER PARTS & SERVICE                            | 515.75              |
| 7/09/2022  | 89901 | TRADE HIRE                                | PLANT HIRE & EQUIPMENT SERVICES                  | 489.60              |
| 14/09/2022 | 89936 | TRADE HIRE                                | PLANT HIRE & EQUIPMENT SERVICES                  | 842.00              |
| 20/09/2022 | 90213 | TRADE HIRE                                | PLANT HIRE & EQUIPMENT SERVICES                  | 481.00              |
| 7/09/2022  | 89762 | TRIBE PERTH                               | ACCOMMODATION                                    | 125.00              |
| 20/09/2022 | 90027 | TRIBE PERTH                               | ACCOMMODATION                                    | 258.00              |
| 7/09/2022  | 89748 | TRUCK CENTRE (WA) PTY LTD                 | NEW VEHICLE PARTS & SERVICE                      | 15.93               |
| 20/09/2022 | 90013 | TRUCK CENTRE (WA) PTY LTD                 | NEW VEHICLE PARTS & SERVICE                      | 1,435.93            |
| 7/09/2022  | 89786 | TRUCKLINE                                 | PLANT PURCHASES / SERVICES / PARTS               | 3,037.62            |
| 20/09/2022 | 90068 | TRUCKLINE                                 | PLANT PURCHASES / SERVICES / PARTS               | 661.03              |
| 7/09/2022  | 89813 | TUDOR HOUSE                               | AUSTRALIAN FLAG                                  | 4,275.00            |
| 20/09/2022 | 90108 | TURNER DESIGN                             | BRANDING WEBSITES                                | 1,760.00            |
| 14/09/2022 | 89927 | TUTT BRYANT HIRE                          | WORKSHOP SUPPLIES                                | 9,659.38            |
| 20/09/2022 | 90119 | TUTT BRYANT HIRE                          | WORKSHOP SUPPLIES                                | 5,289.66            |
| 20/09/2022 | 90195 | TYREPOWER BUSSELTION                      | PLANT TYRE SUPPLIER / REPAIRER                   | 130.00              |
| 20/09/2022 | 90026 | TYRES & MORE DUNSBOROUGH                  | TYRE SALES AND SERVICE                           | 45.00               |
| 7/09/2022  | 89749 | U-NAME IT FENCING                         | FENCING AND RURAL SERVICES                       | 890.00              |
| 20/09/2022 | 90012 | UNDALUP ASSOCIATION INC                   | MONITORING - SUGAR LOAF RD                       | 13,457.29           |
| 20/09/2022 | 90133 | UNITING GLOBAL PTY LTD                    | CLEANING AND MAINTENANCE SERVICES                | 33,065.95           |
| 20/09/2022 | 89975 | URSULA FAHRER                             | ART SALES                                        | 19.20               |
| 20/09/2022 | 90038 | VECTORWORKS AUSTRALIA PTY LTD             | SOFTWARE SUPPLY AND MAINTENANCE                  | 805.20              |
| 20/09/2022 | 90199 | VEOLIA RECYCLING & RECOVERY PTY LTD       | WASTE MANAGEMENT SERVICES                        | 2,183.39            |
| 14/09/2022 | 89925 | VICTORIA BATEMAN & PAUL HIGSON            | SUNDRY PAYMENTS                                  | 357.70              |
| 20/09/2022 | 90178 | W.A. HINO SALES & SERVICE                 | PLANT PURCHASES / SERVICES / PARTS               | 600.65              |
| 7/09/2022  | 89807 | WA ADVANCED TRAINING ACADEMY              | TRAINING AND ASSESSMENT                          | 2,880.00            |
| 20/09/2022 | 90110 | WA ADVANCED TRAINING ACADEMY              | TRAINING AND ASSESSMENT                          | 6,300.00            |
| 20/09/2022 | 90186 | WA TREASURY CORPORATION                   | LOAN REPAYMENT                                   | 1,227,171.95        |
| 7/09/2022  | 89693 | WALGA                                     | WALGA TRAINING SERVICES                          | 42,393.19           |
| 20/09/2022 | 89947 | WALGA                                     | WALGA TRAINING SERVICES                          | 22,924.00           |
| 20/09/2022 | 90132 | WALGER RESOURCES                          | INDIGENOUS CULTURAL CONSULTANCY                  | 400.00              |
| 7/09/2022  | 89773 | WESTBOOKS                                 | LIBRARY RESOURCES                                | 247.68              |
| 20/09/2022 | 90048 | WESTBOOKS                                 | LIBRARY RESOURCES                                | 14.94               |
| 20/09/2022 | 90083 | WESTERN GROWERS FRESH                     | CATERING                                         | 302.00              |
| 20/09/2022 | 89995 | WESTERN IRRIGATION PTY LTD                | BORE AND IRRIGATION SERVICES                     | 2,805.00            |
| 7/09/2022  | 89871 | WESTRAC EQUIPMENT P/L                     | PLANT PURCHASES / SERVICES / PARTS               | 1,002.10            |
| 20/09/2022 | 90177 | WESTRAC EQUIPMENT P/L                     | PLANT PURCHASES / SERVICES / PARTS               | 2,307.56            |
| 7/09/2022  | 89832 | WESTSIDE TILT TRAY SERVICE                | ABANDONED CAR REMOVAL                            | 165.00              |
| 20/09/2022 | 90129 | WESTSIDE TILT TRAY SERVICE                | ABANDONED CAR REMOVAL                            | 165.00              |
| 7/09/2022  | 89860 | WINC AUSTRALIA PTY LTD                    | STATIONERY SUPPLIER                              | 13.29               |
| 20/09/2022 | 90167 | WINC AUSTRALIA PTY LTD                    | STATIONERY SUPPLIER                              | 514.79              |
| 20/09/2022 | 90144 | WOODEN FOX                                | LIVE MUSIC                                       | 300.00              |
| 20/09/2022 | 89970 | WOODLANDS DISTRIBUTORS & AGENCIES PTY LTD | STREETSCAPE FURNITURE                            | 8,702.76            |
| 29/09/2022 | 90256 | WOOLWORTHS GROUP LIMITED                  | GROCERIES                                        | 599.35              |
| 7/09/2022  | 89873 | WORK CLOBBER                              | PROTECTIVE CLOTHING SUPPLIER                     | 961.00              |
| 20/09/2022 | 90000 | WOW WILDERNESS                            | MARINE PARK CRUISES                              | 753.43              |
| 20/09/2022 | 90198 | WREN OIL                                  | WASTE OIL SERVICES                               | 16.50               |
| 20/09/2022 | 89952 | XPANSE                                    | COMPUTER SOFTWARE SUPPLIER                       | 8,322.60            |
| 20/09/2022 | 89998 | YAHAVA KOFFEE WORKS WHOLESALE             | CATERING                                         | 777.90              |
| 7/09/2022  | 89707 | YALINGUP COFFEE ROASTING COMPANY          | CATERING SERVICES                                | 105.00              |
| 7/09/2022  | 89783 | YELVERTON LIQUID WASTE                    | LIQUID WASTE REMOVAL                             | 4,515.50            |
| 20/09/2022 | 90063 | YELVERTON LIQUID WASTE                    | LIQUID WASTE REMOVAL                             | 2,233.00            |
| 20/09/2022 | 90145 | YEOMANS CONSTRUCTION                      | BUILDING WORKS - SOUTHERN CAPES MOTOR CYCLE CLUB | 21,584.68           |
| 7/09/2022  | 89861 | ZIFFORM                                   | PRINTING SERVICES - RATES                        | 19,772.35           |
| 7/09/2022  | 89774 | ZOHO CORPORATION PTY LTD                  | SOFTWARE LICENCES                                | 668.80              |
|            |       |                                           |                                                  | <b>7,739,029.63</b> |

| TRUST PAYMENTS SEPTEMBER 2022 |       |                            |                                 |           |
|-------------------------------|-------|----------------------------|---------------------------------|-----------|
| DATE                          | REF # | NAME                       | DESCRIPTION                     | AMOUNT \$ |
| 16/09/2022                    | 89943 | CITY OF BUSSELTION - EFT   | INTERNAL PAYMENTS / COMMISSIONS | 884.00    |
| 16/09/2022                    | 89944 | CONSTRUCTION TRAINING FUND | CTF LEVY                        | 6,507.93  |



LISTING OF PAYMENTS MADE  
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|                                    |                                 |                      |
|------------------------------------|---------------------------------|----------------------|
| CHEQUE PAYMENTS                    | 119406 - 119418                 | 23,000.39            |
| ELECTRONIC FUNDS TRANSFER PAYMENTS | 89683 - 89941 and 89945 - 90269 | 7,739,029.63         |
| TRUST ACCOUNT PAYMENTS             | EFT 89942 - 89944               | 82,823.60            |
| PAYROLL PAYMENTS                   | 01.09.22 - 30.09.22             | 1,642,559.97         |
| INTERNAL PAYMENT VOUCHERS          | DD 4989 - 5028                  | 22,206,964.66        |
|                                    |                                 | <b>31,694,378.25</b> |

|            |       |                                                   |                        |                  |
|------------|-------|---------------------------------------------------|------------------------|------------------|
| 16/09/2022 | 89942 | DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY | BUILDING SERVICES LEVY | 75,431.67        |
|            |       |                                                   |                        | <b>82,823.60</b> |

| INTERNAL PAYMENT VOUCHERS (DIRECT DEBITS) SEPTEMBER 2022 |       |                                                       |                                                                      |              |
|----------------------------------------------------------|-------|-------------------------------------------------------|----------------------------------------------------------------------|--------------|
| DATE                                                     | REF # | NAME                                                  | DESCRIPTION                                                          | AMOUNT \$    |
| 13/09/2022                                               | 5024  | A ELLIOTT                                             | REFUND OF RATE OVERPAYMENT                                           | 2,893.54     |
| 31/08/2022                                               | 4993  | AMPOL AUSTRALIA PETROLEUM PTY LTD                     | FUEL SERVICES                                                        | 93,282.66    |
| 1/09/2022                                                | 4989  | ANZ BANK                                              | BANK FEES                                                            | 17,113.51    |
| 1/09/2022                                                | 4990  | ANZ BANK                                              | BANK FEES                                                            | 15.25        |
| 7/09/2022                                                | 5001  | ANZ BANK                                              | BANK FEES                                                            | 286.64       |
| 7/09/2022                                                | 5003  | ANZ BANK                                              | BANK FEES                                                            | 571.20       |
| 7/09/2022                                                | 5015  | ANZ BANK                                              | BANK FEES                                                            | 4,570.15     |
| 7/09/2022                                                | 5016  | ANZ BANK                                              | BANK FEES                                                            | 336.20       |
| 7/09/2022                                                | 5027  | ANZ BANK                                              | CREDIT CARD PAYMENT                                                  | 13,255.83    |
|                                                          |       | ADINA PERTH                                           | LIWA TRADE EXHIBITION 2022-M.EVERUSS                                 | 428.38       |
|                                                          |       | ADINA PERTH-ACCOMMODATION                             | LIWA TRADE EXHIBITION 2022-C.PHILPOFF                                | 428.38       |
|                                                          |       | AIBS - THE AUSTRALIAN INSTITUTE OF BUILDING SURVEYORS | MEMBERSHIP RENEWAL 22-23 - R.GUZZOMI                                 | 800.00       |
|                                                          |       | Apple iCLOUD STORAGE                                  | iCLOUD STORAGE - O.DARBY                                             | 4.49         |
|                                                          |       | ATRIUM HOTEL-ACCOMMODATION                            | ATTENDANCE AT -WA TURF DAY-B.REYNOLDS, M.DRUMMOND, J. FYFE, M.PERHAM | 620.00       |
|                                                          |       | CALLOWS                                               | STAFF LEAVING CARD- S.WILSON                                         | 9.99         |
|                                                          |       | COLES EXPRESS                                         | FUEL- DIRECTOR FINANCE AND CORPORATE SERVICE VEHICLE                 | 143.79       |
|                                                          |       | DEE WHY MEDICAL                                       | PRE EMPLOYMENT MEDICAL- M. DU PLEISS                                 | 200.00       |
|                                                          |       | DEPT OF JUSTICE                                       | EVICION ORDER COURT COSTS                                            | 879.10       |
|                                                          |       | DEPUTY                                                | DIGITAL VOLUNTEER MANAGEMENT SYSTEM ARTGEO                           | 116.27       |
|                                                          |       | DEPUTY DEPUTY                                         | DEPUTY ROSTERING SYSTEM GLC                                          | 742.83       |
|                                                          |       | DOMINOS- YOUTH SERVICES                               | CATERING- SATURDAY NIGHT PROGRAM                                     | 100.70       |
|                                                          |       | DOMINOS- YOUTH SERVICES                               | CATERING- SATURDAY NIGHT PROGRAM                                     | 97.70        |
|                                                          |       | DOMINOS- YOUTH SERVICES                               | CATERING- SATURDAY NIGHT PROGRAM                                     | 102.25       |
|                                                          |       | DOMINOS- YOUTH SERVICES                               | CATERING- SATURDAY NIGHT PROGRAM                                     | 101.70       |
|                                                          |       | DUXTON HOTEL                                          | RCAWA- ACCOMMODATION/FOOD & BEVERAGE CEO M.MARCHER                   | 346.12       |
|                                                          |       | DWER - WATER                                          | CLEARING PERMIT                                                      | 400.00       |
|                                                          |       | DYCCI                                                 | TICKETS-WOMEN IN BUSINESS LUNCH                                      | 97.88        |
|                                                          |       | FACEBOOK                                              | GLC FACEBOOK ADVERTS                                                 | 383.20       |
|                                                          |       | GEOBAY BUTCHERING-CATERING                            | MEAT FOR DEPOT EOPY FUNCTION                                         | 404.89       |
|                                                          |       | GODADDY.COM                                           | DOMAIN REGISTRATION -ARTGEO.COM.AU                                   | 294.79       |
|                                                          |       | GODADDY.COM                                           | REFUNDS ON DOMAIN RENEWALS                                           | 29.85        |
|                                                          |       | HARVEY NORMAN                                         | 2X USB THUMBDRIVES                                                   | 49.95        |
|                                                          |       | IGODIRECT                                             | EFTPOS GIFT CARDS-STAFF AWARDS                                       | 1,863.62     |
|                                                          |       | LEGALWISE SEMINARS                                    | ADVANCED RETAILS AND COMMERCIAL LEASING_A.STRANG                     | 353.00       |
|                                                          |       | MAILCHIMP                                             | ELECTRONIC NEWSLETTER PR                                             | 471.97       |
|                                                          |       | MAILCHIMP- ARTGEO                                     | ELECTRONIC MARKETING -ARTGEO                                         | 87.96        |
|                                                          |       | MAILCHIMP-ELECTRONIC MARKETING                        | LIBRARY NEWSLETTER AND MARKETING                                     | 96.75        |
|                                                          |       | MELO VELO GIFT CARD                                   | STAFF LEAVING GIFT -D.HALL                                           | 150.00       |
|                                                          |       | MESSAGEMEDIA                                          | GLC - CUSTOMER RETENTION AND CONTACT SYSTEM                          | 185.50       |
|                                                          |       | RADICAL NOMINEES PTY                                  | RCAWA DINNER-CEO M.MARCHER, CR HENLEY & CR CARTER                    | 196.95       |
|                                                          |       | SAFETY CULTURE                                        | IAUDITOR PREMIUM PLAN                                                | 158.60       |
|                                                          |       | SAI GLOBAL                                            | AUSTRALIAN STANDARDS - AS4970-2007                                   | 207.99       |
|                                                          |       | SENDGRID                                              | CUSTOMER RETENTION-GLC                                               | 29.64        |
|                                                          |       | SHELTER BREWING                                       | SOUTH WEST CEO GROUP CATCHUP                                         | 80.00        |
|                                                          |       | SPOTIFY                                               | MUSIC FOR YOUTH SERVICES -MONTHLY SUBSCRIPTION                       | 18.99        |
|                                                          |       | TELSTRA                                               | TELSTRA HOME INTERNET -M.MARCHER                                     | 95.32        |
|                                                          |       | WA POLICE                                             | CORPORATE FIREARM RENEWAL                                            | 147.00       |
|                                                          |       | WALGA-GALA TICKET                                     | PARTNER TICKET-T.NOTTLE (TO BE REIMBURSED)                           | 125.00       |
|                                                          |       | WALGA-REGISTRATION                                    | ABORIGINAL ENGAGEMENT AND RECONCILIATION FORUM                       | 140.00       |
|                                                          |       | WALGA-REGISTRATION                                    | 2022 WALGA LOCAL GOV CONVENTION-T. NOTTLE                            | 1,420.00     |
|                                                          |       | WANGARA MEDICAL                                       | PRE EMPLOYMENT MEDICAL -J.TAYLOR                                     | 250.00       |
|                                                          |       | WEST AUSTRALIAN                                       | DIGITAL SUBSCRIPTION                                                 | 28.00        |
|                                                          |       | WESTERN GROWERS                                       | CATERING - SW REGIONAL AIN MEETING                                   | 48.00        |
|                                                          |       | YOURMEMBER-CAREERS                                    | YOUR MEMBER-CAREERS                                                  | 242.00       |
|                                                          |       | YOURMEMBER-CAREERS                                    | ADVERTISING - IPWEA                                                  | 7.26         |
|                                                          |       | ZOOM                                                  | MONTHLY SUBSCRIPTION                                                 | 129.72       |
| 30/09/2022                                               | 5028  | ANZ BANK                                              | STOP CHQ FEE                                                         | 60.00        |
| 27/09/2022                                               | 5010  | AUSTRALIAN FEDERATION PARTY                           | REFUND OF APPLICATION                                                | 96.60        |
| 27/09/2022                                               | 5025  | B INGADE                                              | REFUND OF RATE OVERPAYMENT                                           | 655.71       |
| 16/09/2022                                               | 5020  | C MCQUAIR                                             | REFUND OF ANIMAL TRAP BOND                                           | 100.00       |
| 8/09/2022                                                | 4998  | C RYAN                                                | REFUND OF APPLICATION                                                | 299.00       |
| 15/09/2022                                               | 5011  | C SMITH                                               | REFUND OF RATE OVERPAYMENT                                           | 39.40        |
| 8/09/2022                                                | 4996  | CHEEKY MONKEY BREWING CO PTY LTD                      | REFUND OF APPLICATION                                                | 224.00       |
| 5/09/2022                                                | 5002  | COMMONWEALTH BANK                                     | BANK FEES                                                            | 3,472.03     |
| 20/09/2022                                               | 5004  | COMMONWEALTH BANK                                     | TERM DEPOSIT                                                         | 5,000,000.00 |
| 20/09/2022                                               | 5005  | COMMONWEALTH BANK                                     | TERM DEPOSIT                                                         | 5,000,000.00 |
| 15/09/2022                                               | 5017  | COMMONWEALTH BANK                                     | BANK FEES                                                            | 66.59        |
| 29/09/2022                                               | 5026  | CONWAY                                                | REFUND OF APPLICATION                                                | 295.00       |
| 8/09/2022                                                | 4992  | CRAIGIE                                               | REFUND OF ANIMAL TRAP BOND                                           | 100.00       |
| 27/09/2022                                               | 5010  | E HART                                                | REFUND OF RATE OVERPAYMENT                                           | 10,000.00    |
| 29/09/2022                                               | 5026  | FREMANTLE S A SIDE                                    | REFUND OF APPLICATION                                                | 2,410.00     |
| 26/09/2022                                               | 5013  | G BAUER                                               | REFUND OF RATE OVERPAYMENT                                           | 20,049.09    |
| 27/09/2022                                               | 5021  | G HOHNSON                                             | REFUND OF RATE OVERPAYMENT                                           | 2,543.20     |
| 8/09/2022                                                | 4997  | J ATKINS                                              | REFUND OF RATE OVERPAYMENT                                           | 948.07       |
| 8/09/2022                                                | 4998  | J ROTHSTEIN                                           | REFUND OF APPLICATION                                                | 171.65       |
| 28/09/2022                                               | 5022  | J VERRAN                                              | REFUND OF APPLICATION                                                | 84.00        |
| 13/09/2022                                               | 4999  | J WILDE                                               | REFUND OF ANIMAL TRAP BOND                                           | 100.00       |
| 1/09/2022                                                | 4995  | LES MILLS ASIA PACIFIC                                | CONTRACT FEES                                                        | 605.03       |
| 1/09/2022                                                | 5000  | LES MILLS ASIA PACIFIC                                | CONTRACT FEES                                                        | 504.19       |
| 8/09/2022                                                | 4998  | M RAVILICH                                            | REFUND OF APPLICATION                                                | 37.00        |
| 21/09/2022                                               | 5009  | OVERDRIVE INC                                         | LIBRARY DIGITAL CONTENT                                              | 5,000.00     |
| 1/09/2022                                                | 4991  | PATERSON                                              | REFUND OF ANIMAL TRAP BOND                                           | 100.00       |





LISTING OF PAYMENTS MADE  
UNDER DELEGATED AUTHORITY  
FOR THE MONTH OF SEPTEMBER 2022

|                                    |                                 |                      |
|------------------------------------|---------------------------------|----------------------|
| CHEQUE PAYMENTS                    | 119406 - 119418                 | 23,000.39            |
| ELECTRONIC FUNDS TRANSFER PAYMENTS | 89683 - 89941 and 89945 - 90269 | 7,739,029.63         |
| TRUST ACCOUNT PAYMENTS             | EFT 89942 - 89944               | 82,823.60            |
| PAYROLL PAYMENTS                   | 01.09.22 - 30.09.22             | 1,642,559.97         |
| INTERNAL PAYMENT VOUCHERS          | DD 4989 - 5028                  | 22,206,964.66        |
|                                    |                                 | <b>31,694,378.25</b> |

|            |      |                                         |                             |                      |
|------------|------|-----------------------------------------|-----------------------------|----------------------|
| 26/09/2022 | 5013 | R FORD                                  | REFUND OF RATE OVERPAYMENT  | 582.41               |
| 27/09/2022 | 5025 | R REYNOLDS                              | REFUND OF RATE OVERPAYMENT  | 2,576.12             |
| 8/09/2022  | 5014 | RBR LTD                                 | TIDE AND WATER SENSOR       | 19,452.30            |
| 23/09/2022 | 5023 | S HORTON                                | AIRPORT PARKING CARD REFUND | 20.00                |
| 9/09/2022  | 4994 | S WOODS                                 | REFUND OF APPLICATION       | 295.00               |
| 27/09/2022 | 5010 | SMITHS BEACH RESORT                     | REFUND OF APPLICATION       | 514.40               |
| 15/09/2022 | 5019 | T ANESBURY                              | REFUND OF ANIMAL TRAP BOND  | 100.00               |
| 16/09/2022 | 5012 | T HUXLEY                                | REFUND OF APPLICATION       | 147.00               |
| 13/09/2022 | 4999 | THE MARGARET RIVER CHOCOLATE FACTORY CO | REFUND OF ANIMAL TRAP BOND  | 100.00               |
| 15/09/2022 | 5018 | THE MARGARET RIVER CHOCOLATE FACTORY CO | REFUND OF ANIMAL TRAP BOND  | 100.00               |
| 8/09/2022  | 4998 | V DEMPSTER                              | REFUND OF APPLICATION       | 82.00                |
| 15/09/2022 | 5011 | V O'BRYEN                               | REFUND OF RATE OVERPAYMENT  | 483.32               |
| 27/09/2022 | 5021 | W KILNER                                | REFUND OF RATE OVERPAYMENT  | 580.57               |
| 27/09/2022 | 5021 | WA AIDS COUNCIL                         | REFUND OF APPLICATION       | 128.00               |
| 29/09/2022 | 5026 | WEDGE                                   | REFUND OF RATE OVERPAYMENT  | 1,518.00             |
| 20/09/2022 | 5006 | WESTPAC BANK                            | TERM DEPOSIT                | 4,000,000.00         |
| 20/09/2022 | 5007 | WESTPAC BANK                            | TERM DEPOSIT                | 4,000,000.00         |
| 20/09/2022 | 5008 | WESTPAC BANK                            | TERM DEPOSIT                | 4,000,000.00         |
|            |      |                                         |                             | <b>22,206,964.66</b> |

## 6.2 FINANCIAL ACTIVITY STATEMENTS - YEAR TO DATE AS AT 30 SEPTEMBER 2022

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>STRATEGIC THEME</b>     | LEADERSHIP - A Council that connects with the community and is accountable in its decision making.                                                                                                                                                                                                                                                                                                                                                                             |
| <b>STRATEGIC PRIORITY</b>  | 4.2 Deliver governance systems that facilitate open, ethical and transparent decision making.                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>SUBJECT INDEX</b>       | Financial Services                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>BUSINESS UNIT</b>       | Financial Services                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>REPORTING OFFICER</b>   | Manager Financial Services - Paul Sheridan                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>AUTHORISING OFFICER</b> | Director Finance and Corporate Services - Tony Nottle                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>NATURE OF DECISION</b>  | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations                                                                                                                                                                                                                                                             |
| <b>VOTING REQUIREMENT</b>  | Simple Majority                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>ATTACHMENTS</b>         | Attachment A Loan Schedule - September 2022 <a href="#">↓</a> <br>Attachment B Investment Report - September 2022 <a href="#">↓</a> <br>Attachment C Financial Activity Statement - September 2022 <a href="#">↓</a>  |

### OFFICER RECOMMENDATION

**That the Council receives the statutory financial activity statement reports for the period ending 30 September 2022, pursuant to Regulation 34(4) of the *Local Government (Financial Management) Regulations 1996*.**

### **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 30 September 2022.

### **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 3<sup>rd</sup> August 2022, the Council adopted (C2208/198) the following material variance reporting threshold for the 2022/23 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 2022/23 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 \$50,000.*

#### **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 30 September 2022

The Statement of Financial Activity (FAS) for the year to date (YTD) shows an overall Net Current Position of \$52.6M.

Unfortunately, the reporting mechanisms that enables detailed reporting on the material variances on the face of the FAS, are still in the process of being resolved. As such, commentary on these variances to YTD budget positions is not available as yet. This will be resolved and explained in subsequent months as the new system and its reporting becomes fully functional.

### Investment Report

Pursuant to the Council's Investment Policy, a report is to be provided to the Council on a monthly basis, detailing the investment portfolio in terms of performance and counterparty percentage exposure of total portfolio. The report is also to provide details of investment income earned against budget, whilst confirming compliance of the portfolio with legislative and policy limits.

As at 30<sup>th</sup> September 2022 the value of the City's invested funds increased from \$90.9M as at 31<sup>st</sup> August 2022 to \$112.9M.

As at 30<sup>th</sup> September 2022 the 11AM (an intermediary account which offers immediate access to the funds compared to the term deposits) account balance is \$7.0M, with no change from 31<sup>st</sup> August 2022.

During the month of September five new Term Deposits were opened with a total amount of \$22M. These were invested for 248 days at 4.16% on average. Four term deposits totalling the amount of \$16M matured. These were renewed for a further 195 days at 4.01% on average.

The official cash rate increased during the month of September by a further 0.5% from 1.85% to 2.35%. Further increases are expected in the coming months further increasing the cash rate. This will result in higher interest earnings for the City, although future borrowings will incur higher rates also.

The current variance of interest to budget is due to the identified system issues. As shown on investment report, interest totalling \$157,255 has been received but not yet fully processed. Additionally, accrued interest totalling \$298,396 has not yet been fully processed.

### Borrowings Update

During the month no new loans were drawn, with \$803K of principal and \$423K of interest repaid on existing loans. The attached Loan Schedule outlines the status of all existing loans YTD.

### Acting Chief Executive Officer – Corporate Credit Card

Details of transactions made on the Acting Chief Executive Officer's corporate credit card during September 2022 are provided below to ensure there is appropriate oversight and awareness.

| Date                                    | Payee    | Description                                          | \$ Amount |
|-----------------------------------------|----------|------------------------------------------------------|-----------|
| <b>Naomi Searle (1/9/22 to 21/9/22)</b> |          |                                                      |           |
| 03/09/2022                              | DOMINO'S | CATERING- SATURDAY NIGHT PROGRAM- YOUTH SERVICES     | 100.75    |
| 05/09/2022                              | SENDGRID | EMAIL PROGRAM FOR CUSTOMER RETENTION AND CONTACT-GLC | 30.35     |

|                                                 |                                                        |                                                             |                   |
|-------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------|-------------------|
| 05/09/2022                                      | DUNSBOROUGH YALLINGUP CHAMBER OF COMMERCE AND INDUSTRY | TICKETS TO WOMEN IN BUSINESS NETWORKING LUNCH – C. McMILLEN | 97.88             |
| 05/09/2022                                      | DEPUTY                                                 | DIGITAL ROSTERING PROGRAM-ARTGEO                            | 107.20            |
| 10/09/2022                                      | DOMINO'S                                               | CATERING- SATURDAY NIGHT PROGRAM- YOUTH SERVICES            | 100.30            |
| 11/09/2022                                      | MAILCHIMP                                              | LIBRARY NEWSLETTER AND MARKETING                            | 99.67             |
| 13/09/2022                                      | MESSAGE MEDIA                                          | GLC - CUSTOMER RETENTION AND CONTACT SYSTEM                 | 49.98             |
| 14/09/2022                                      | SAFE FIRST TRAINING                                    | WHITE CARD TRAINING- YOUTH SERVICES                         | 237.00            |
| 14/09/2022                                      | LOCAL GOVERNMENT PROFESSIONALS WA                      | MEMBERSHIP –N.SEARLE                                        | 531.00            |
| 15/09/2022                                      | SPOTIFY                                                | MUSIC FOR YOUTH SERVICES EVENTS                             | 18.99             |
| 17/09/2022                                      | DOMINO'S                                               | CATERING- SATURDAY NIGHT PROGRAM- YOUTH SERVICES            | 100.42            |
| 17/09/2022                                      | MAILCHIMP                                              | ELECTRONIC MARKETING -ARTGEO                                | 91.13             |
|                                                 |                                                        | <b>SUBTOTAL</b>                                             | <b>\$1,564.67</b> |
| <b><i>Oliver Darby (22/9/22 to 30/9/22)</i></b> |                                                        |                                                             |                   |
| 23/09/2022                                      | NORTHFLEET TRANSPORT                                   | CRANE HIRE - 23 <sup>RD</sup> SEPTEMBER 2022                | 2,028.08          |
| 30/09/2022                                      | SP RAWLINSONS                                          | 2022-RAWLINSONS AUSTRALIAN CONSTRUCTION HANDBOOK            | 470.00            |
|                                                 |                                                        | <b>SUBTOTAL</b>                                             | <b>\$2,498.08</b> |
|                                                 |                                                        | <b>TOTAL</b>                                                | <b>\$4,062.75</b> |

### **Donations & Contributions Received**

During the month no non-infrastructure asset (bridges, roads, POS etc), donations or contributions were received.

### **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 30<sup>th</sup> September 2022, the City's net current position stands at \$52.6M. The City's financial performance is considered satisfactory, and cash reserves remain strong.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

Not applicable.

City of Busseton  
Loan Schedule - as at 30 September 2022

| Purpose                                          | Loan Number | Institution | Budgeted Interest Rate % | Term (Years) | Expiry | Actual Interest Rate % | 2022/23 Actual New Loans \$ | 2022/23 Actual Repayments \$ | 2022/23 Balance of Principal Owing \$ | 2022/23 Actual Interest Repayments \$ | Budget Principal 1 July 2022 \$ | 2022/23 Budget New Loans \$ | 2022/23 Budget Principal Repayments \$ | Budget Principal Outstanding 30 June 2023 \$ | 2022/23 Budget Interest Repayments \$ |
|--------------------------------------------------|-------------|-------------|--------------------------|--------------|--------|------------------------|-----------------------------|------------------------------|---------------------------------------|---------------------------------------|---------------------------------|-----------------------------|----------------------------------------|----------------------------------------------|---------------------------------------|
| <b>Council Loans</b>                             |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| <b>Administration</b>                            |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| Civic and Administration Centre                  | 207         | WATC        | 4.51                     | 20           | Jun-34 | 4.51                   |                             | 199,207                      | 12,395,836                            | 142,009                               | 12,595,043                      |                             | 810,406                                | 11,784,637                                   | 554,459                               |
| <b>Other Property and Services</b>               |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| Lot 40 Vasse Highway                             | 210         | WATC        | 3.61                     | 10           | Dec-25 | 3.61                   |                             |                              | 850,000                               | 7,671                                 | 850,000                         |                             | -                                      | 850,000                                      | 30,685                                |
| <b>Recreation and Culture</b>                    |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| Geothermal Heating GLC                           | 202         | WATC        | 3.98                     | 10           | Jun-23 | 3.98                   |                             | 15,620                       | 47,800                                | 631                                   | 63,421                          |                             | 63,421                                 | (0)                                          | 1,585                                 |
| Busseton Foreshore                               | 204         | WATC        | 4.36                     | 15           | Jun-29 | 4.36                   |                             | 18,584                       | 586,079                               | 6,591                                 | 604,663                         |                             | 75,559                                 | 529,104                                      | 25,139                                |
| GLC Extensions                                   | 205         | WATC        | 3.92                     | 10           | Jun-24 | 3.92                   |                             | 33,798                       | 246,042                               | 2,742                                 | 279,840                         |                             | 137,191                                | 142,649                                      | 8,969                                 |
| Busseton Foreshore                               | 209         | WATC        | 3.45                     | 12           | Jun-27 | 3.45                   |                             | 140,520                      | 2,920,680                             | 27,245                                | 3,061,200                       |                             | 569,628                                | 2,491,572                                    | 101,430                               |
| Busseton Foreshore                               | 211         | WATC        | 2.55                     | 8            | Oct-24 | 2.55                   |                             | 97,536                       | 906,281                               | 6,399                                 | 1,003,817                       |                             | 393,889                                | 609,928                                      | 21,851                                |
| Busseton Foreshore Jetty Precinct                | 215         | WATC        | 3.25                     | 10           | Apr-28 | 3.25                   |                             |                              | 1,595,480                             |                                       | 1,595,480                       |                             | 244,951                                | 1,350,529                                    | 49,879                                |
| Tennis Club Facility                             | 216         | WATC        | 3.25                     | 10           | Apr-28 | 3.25                   |                             |                              | 1,755,027                             |                                       | 1,755,027                       |                             | 269,446                                | 1,485,581                                    | 54,867                                |
| Lot 10 Commonage Road                            | 217         | WATC        | 3.25                     | 10           | Apr-28 | 3.25                   |                             |                              | 1,021,107                             |                                       | 1,021,107                       |                             | 156,769                                | 864,338                                      | 31,923                                |
| Busseton Tennis Club                             | 218         | WATC        | 2.21                     | 10           | Jun-29 | 2.21                   |                             | 30,018                       | 876,296                               | 5,007                                 | 906,314                         |                             | 121,072                                | 785,242                                      | 19,031                                |
| Performing Arts / Convention Centre              | 225         | WATC        | 1.46                     | 10           | Dec-31 | 2.10                   |                             | 113,852                      | 4,660,224                             | 25,052                                | 4,774,076                       |                             | 459,005                                | 4,315,071                                    | 96,611                                |
| Performing Arts / Convention Centre              | 226         | WATC        | 2.02                     | 15           | Dec-36 | 2.39                   |                             | 70,389                       | 4,790,083                             | 28,987                                | 4,860,472                       |                             | 284,085                                | 4,576,387                                    | 113,418                               |
| Performing Arts / Convention Centre              | 228         | WATC        | 3.86                     | 20           | Jun-42 | 3.86                   |                             | 41,740                       | 4,958,260                             | 81,268                                | 5,000,000                       |                             | 169,393                                | 4,830,607                                    | 190,515                               |
| Performing Arts / Convention Centre              | 229         | WATC        | 3.77                     | 17           | Jun-39 | 3.77                   |                             | 52,812                       | 4,947,188                             | 79,349                                | 5,000,000                       |                             | 214,251                                | 4,785,749                                    | 185,387                               |
| Performing Arts / Convention Centre              | New         | Unknown     | 3.25                     | 20           | New    |                        |                             |                              |                                       |                                       | -                               | 6,500,000                   | 175,426                                | 6,324,574                                    | 157,020                               |
| <b>Transport</b>                                 |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| Airport Jet A1 Installation                      | 206         | WATC        | 3.92                     | 10           | Jun-24 | 3.92                   |                             | 9,858                        | 71,762                                | 800                                   | 81,620                          |                             | 40,014                                 | 41,606                                       | 2,616                                 |
| Airport Freight Hub Stage 1                      | 219         | WATC        | 2.21                     | 10           | Jun-29 | 2.21                   |                             | 35,542                       | 1,037,534                             | 5,929                                 | 1,073,076                       |                             | 143,350                                | 929,726                                      | 22,532                                |
|                                                  |             |             |                          |              |        |                        | -                           | 859,475                      | 43,665,680                            | 419,680                               | 44,525,155                      | 6,500,000                   | 4,327,853                              | 46,697,301                                   | 1,667,916                             |
| <b>Self-Supporting Loans</b>                     |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| <b>Recreation and Culture</b>                    |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| Busseton Bowling Club                            | 199         | WATC        | 5.98                     |              | Dec-20 | 5.98                   |                             |                              | -                                     |                                       | -                               |                             |                                        | -                                            |                                       |
| Busseton Football and Sportsman's Club           | 208         | WATC        | 2.93                     | 10.25        | Apr-25 | 2.93                   |                             | 777                          | 8,928                                 | 71                                    | 9,705                           |                             | 3,141                                  | 6,564                                        | 250                                   |
| Dunsborough and Districts Country Club           | 212         | WATC        | 3.04                     | 10           | May-27 | 3.04                   |                             |                              | 61,291                                |                                       | 61,291                          |                             | 11,530                                 | 49,761                                       | 1,776                                 |
| Geographe Bay Yacht Club                         | 213         | WATC        | 3.04                     | 10           | May-27 | 3.04                   |                             |                              | 53,764                                |                                       | 53,764                          |                             | 10,114                                 | 43,650                                       | 1,558                                 |
| Dunsborough and Districts Country Club           | 214         | WATC        | 3.19                     | 10           | Sep-27 | 3.19                   |                             | 5,434                        | 59,343                                | 1,033                                 | 64,777                          |                             | 10,955                                 | 53,822                                       | 1,980                                 |
| Busseton Tennis Club                             | 220         | WATC        | 1.37                     | 7            | Sep-26 | 1.37                   |                             | 1,768                        | 29,122                                | 106                                   | 30,889                          |                             | 7,107                                  | 23,782                                       | 387                                   |
| Busseton Hockey Club Stadium                     | 221         | WATC        | 1.31                     | 10           | Jun-30 | 1.31                   |                             | 1,084                        | 35,433                                | 120                                   | 36,517                          |                             | 4,358                                  | 32,158                                       | 457                                   |
| Busseton Golf Club                               | 222         | WATC        | 1.45                     | 10           | Jun-31 | 1.45                   |                             | 2,598                        | 97,106                                | 362                                   | 99,703                          |                             | 10,447                                 | 89,256                                       | 1,390                                 |
| Dunsborough Bay Yacht Club                       | 223         | WATC        | 2.77                     | 5            | Dec-26 | 1.57                   |                             | 1,214                        | 21,373                                | 88                                    | 22,587                          |                             | 4,883                                  | 17,704                                       | 325                                   |
| Geographe Bay Yacht Club                         | 224         | WATC        | 2.77                     | 10           | Dec-31 | 2.42                   |                             | 1,122                        | 46,654                                | 289                                   | 47,776                          |                             | 4,530                                  | 43,246                                       | 1,114                                 |
| Community Groups 22/23 \$250K                    | New         | Unknown     | 1.55                     | 10           | New    |                        |                             |                              | -                                     |                                       | -                               | 250,000                     | 11,603                                 | 238,397                                      | 1,915                                 |
| <b>Economic Services</b>                         |             |             |                          |              |        |                        |                             |                              |                                       |                                       |                                 |                             |                                        |                                              |                                       |
| MRBTA - Ancient Lands Discovery Park             | 227         | WATC        | 2.77                     | 10           | Mar-32 | 2.77                   |                             | 27,416                       | 1,195,357                             | 8,472                                 | 1,222,773                       |                             | 110,808                                | 1,111,965                                    | 32,742                                |
|                                                  |             |             |                          |              |        |                        | -                           | 41,412                       | 1,608,370                             | 10,540                                | 1,649,782                       | 250,000                     | 189,475                                | 1,710,307                                    | 43,895                                |
| <b>Total - Council and Self-supporting Loans</b> |             |             |                          |              |        |                        | -                           | 900,887                      | 45,274,050                            | 430,220                               | 46,174,937                      | 6,750,000                   | 4,517,329                              | 48,407,608                                   | 1,711,811                             |



# CITY OF BUSSELTON - INVESTMENT PERFORMANCE REPORT For the month of September 2022



11am Bank Account As at 30 September 2022

| INSTITUTION              | RATE  | AMOUNT       |
|--------------------------|-------|--------------|
| ANZ 11am At Call Deposit | 2.25% | \$ 7,000,000 |

Term Deposits - Miscellaneous Funds As at 30 September 2022

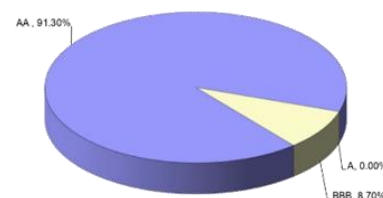
| INSTITUTION | RATING | DAYS | MATURITY  | RATE  | AMOUNT       |
|-------------|--------|------|-----------|-------|--------------|
| ANZ         | AA     | 247  | 16-Jan-23 | 2.03% | \$ 3,500,000 |
| WBC         | AA     | 245  | 22-Feb-23 | 2.55% | \$ 1,500,000 |
| WBC         | AA     | 184  | 17-Nov-22 | 1.71% | \$ 1,500,000 |
| Bendigo     | BBB    | 180  | 22-Mar-23 | 3.80% | \$ 3,000,000 |
| WBC         | AA     | 212  | 06-Mar-23 | 3.46% | \$ 5,000,000 |
| NAB         | AA     | 180  | 19-Dec-22 | 3.00% | \$ 4,000,000 |
| NAB         | AA     | 211  | 27-Jan-23 | 3.10% | \$ 2,000,000 |
| WBC         | AA     | 212  | 24-Apr-23 | 3.74% | \$ 3,000,000 |
| WBC         | AA     | 215  | 24-Feb-23 | 3.47% | \$ 2,000,000 |
| WBC         | AA     | 212  | 29-Apr-23 | 4.33% | \$ 4,000,000 |
| NAB         | AA     | 180  | 15-Mar-23 | 3.80% | \$ 4,000,000 |
| ANZ         | AA     | 153  | 25-Dec-22 | 2.23% | \$ 3,000,000 |
| ANZ         | AA     | 183  | 25-Oct-22 | 1.25% | \$ 2,000,000 |
| ANZ         | AA     | 212  | 26-Mar-23 | 2.63% | \$ 4,000,000 |
| WBC         | AA     | 215  | 10-Feb-23 | 2.58% | \$ 4,000,000 |
| NAB         | AA     | 92   | 04-Oct-22 | 2.32% | \$ 3,000,000 |
| NAB         | AA     | 180  | 29-Nov-22 | 2.30% | \$ 3,000,000 |
| NAB         | AA     | 210  | 27-Feb-23 | 3.29% | \$ 4,000,000 |
| ANZ         | AA     | 183  | 10-Dec-22 | 2.25% | \$ 2,000,000 |
| ANZ         | AA     | 215  | 10-Feb-23 | 2.46% | \$ 3,000,000 |
| CBA         | AA     | 211  | 28-Apr-23 | 4.10% | \$ 5,000,000 |
| MeBank      | BBB    | 180  | 24-Oct-22 | 1.75% | \$ 2,000,000 |
| BoQ         | BBB    | 184  | 02-Nov-22 | 1.95% | \$ 2,000,000 |
| BoQ         | BBB    | 184  | 30-Nov-22 | 2.40% | \$ 2,000,000 |
| ANZ         | AA     | 214  | 29-Jan-23 | 2.44% | \$ 4,000,000 |
| ANZ         | AA     | 184  | 29-Nov-22 | 1.82% | \$ 2,000,000 |
| CBA         | AA     | 92   | 28-Oct-22 | 2.62% | \$ 3,000,000 |
| WBC         | AA     | 212  | 20-Apr-23 | 4.14% | \$ 4,000,000 |
| WBC         | AA     | 242  | 20-May-23 | 4.22% | \$ 4,000,000 |
| WBC         | AA     | 273  | 20-Jun-23 | 4.30% | \$ 4,000,000 |
| CBA         | AA     | 272  | 19-Jun-23 | 4.11% | \$ 5,000,000 |
| CBA         | AA     | 240  | 18-May-23 | 4.04% | \$ 5,000,000 |

Total of Term Deposits 103,500,000.00

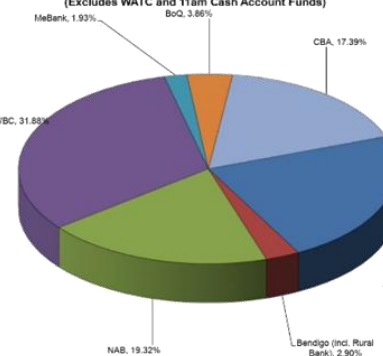
Weighted Average Annual Rate of Return 3.14%

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)



Airport Redevelopment Funds As at 30 September 2022

|                                                     |       |              |
|-----------------------------------------------------|-------|--------------|
| WA Treasury Corp. - Overnight Cash Deposit Facility | 2.30% | \$ 1,645,203 |
|-----------------------------------------------------|-------|--------------|

Total of Airport Redevelopment Funds - WATC \$ 1,645,203

Nil

Total of Airport Redevelopment Funds - Bank Term Deposits \$0

|                  |    |    |    |       |            |
|------------------|----|----|----|-------|------------|
| ANZ Cash Account | AA | NA | NA | 2.25% | \$ 784,422 |
|------------------|----|----|----|-------|------------|

Total of Airport Redevelopment Funds - Other \$ 784,422

Total of Airport Redevelopment Funds \$ 2,429,626

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 \$ 2,267

Interest Received 2021/22 \$ 1,626

Interest Received 2022/23 \$ 8,397

Interest Accrued but not yet Received \$ -

Total Interest Airport Funds (Non-Reserve) at month's end \$ 2,577,343

Interest Transferred out and held in City Reserve Account 136 \$ 1,085,630

Interest Transferred out to Municipal Funds \$ 28,104

Interest Earned (incl. Accrued) on Funds Held in City Reserve A/c 136 \$ 82,975

(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 2022 | As at 30 September 2022 |
|------------------------------------------------------|------------------|--------------------|-------------------------|
| 11am Bank Account                                    | \$ 6,500,000     | \$ 11,500,000      | \$ 7,000,000            |
| 11am Bank Account Interest - not yet fully processed | \$ -             | \$ -               | \$ 17,538               |
| Term Deposits - Misc. Funds                          | \$ 85,500,000    | \$ 81,500,000      | \$ 103,500,000          |
| Term Deposit Interest - not yet fully processed      | \$ -             | \$ -               | \$ 139,718              |
| Airport Redevelopment - WATC Deposits                | \$ 1,639,188     | \$ 1,640,116       | \$ 1,645,203            |
| Airport Redevelopment - ANZ Cash A/c                 | \$ 784,422       | \$ 784,422         | \$ 784,422              |
| Total of all Investments Held                        | \$ 94,423,610    | \$ 95,424,539      | \$ 112,772,370          |

TOTAL INTEREST RECEIVED AND ACCRUED \$ 30,809 \$ 319,405 \$ 61,319

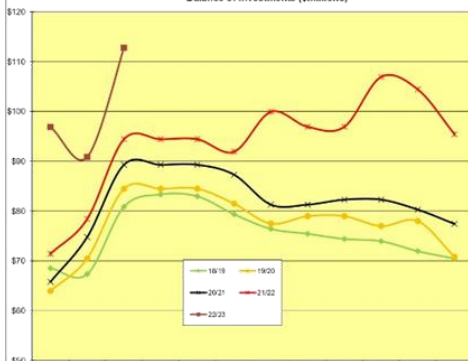
INTEREST BUDGET \$ 26,148 \$ 200,000 \$ 402,721

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

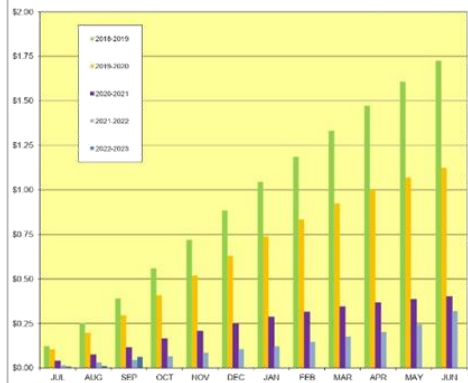
Statement of Compliance with Council's Investment Policy 218

- 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**

Balance of Investments (\$millions)



Interest Earned on Investments (\$millions)



City of BusseltonStatement of Financial ActivityYear to Date As At 30 September 2022

|                                                           | 2022/2023<br>Actual YTD | 2022/2023<br>Amended<br>Budget YTD | 2022/2023<br>Original<br>Budget YTD | 2022/2023<br>Amended<br>Budget | 2022/2023<br>Original<br>Budget | 2022/23<br>YTD Bud (A)<br>Variance |
|-----------------------------------------------------------|-------------------------|------------------------------------|-------------------------------------|--------------------------------|---------------------------------|------------------------------------|
|                                                           | \$                      | \$                                 | \$                                  | \$                             | \$                              | %                                  |
| <b>Revenue from Ordinary Activities</b>                   |                         |                                    |                                     |                                |                                 |                                    |
| Rates                                                     | 57,009,552              | 56,707,894                         | 56,707,894                          | 57,741,408                     | 57,741,408                      | 0.53%                              |
| Operating Grants, Subsidies and Contributions             | 583,703                 | (1,350,366)                        | (1,350,366)                         | 3,432,638                      | 3,432,638                       | -143.23%                           |
| Fees & Charges                                            | 10,845,796              | 9,118,902                          | 9,118,902                           | 19,894,021                     | 19,894,021                      | 18.94%                             |
| Other Revenue                                             | 130,093                 | 81,820                             | 81,820                              | 351,906                        | 351,906                         | 59.00%                             |
| Interest Earnings                                         | 330,454                 | 572,202                            | 572,202                             | 2,019,250                      | 2,019,250                       | -42.25%                            |
| Gain on Sale of Non-Current Asset                         | 0                       | 0                                  | 0                                   | 0                              | 0                               | 100.00%                            |
| Fair Value Adjustment to Assets                           | 0                       | 0                                  | 0                                   | 0                              | 0                               | 100.00%                            |
|                                                           | <b>68,899,598</b>       | <b>65,130,452</b>                  | <b>65,130,452</b>                   | <b>83,439,223</b>              | <b>83,439,223</b>               | <b>5.79%</b>                       |
| <b>Expenses from Ordinary Activities</b>                  |                         |                                    |                                     |                                |                                 |                                    |
| Employee Costs                                            | (8,252,306)             | (7,794,697)                        | (7,794,697)                         | (36,307,918)                   | (36,307,918)                    | -5.87%                             |
| Materials & Contracts                                     | (3,847,387)             | (2,801,626)                        | (2,801,626)                         | (22,164,077)                   | (22,164,077)                    | -37.33%                            |
| Utilities (Gas, Electricity, Water etc)                   | (556,812)               | (513,632)                          | (513,632)                           | (2,876,680)                    | (2,876,680)                     | -8.41%                             |
| Depreciation on non current assets                        | (6,496,042)             | (6,916,358)                        | (6,916,358)                         | (27,439,900)                   | (27,439,900)                    | 6.08%                              |
| Insurance Expenses                                        | (438,712)               | (360,636)                          | (360,636)                           | (652,369)                      | (652,369)                       | -21.65%                            |
| Other Expenditure                                         | 36,717                  | (294,776)                          | (294,776)                           | (7,677,546)                    | (7,677,546)                     | 112.46%                            |
| Allocations                                               | 188,212                 | 526,481                            | 526,481                             | 2,132,924                      | 2,132,924                       | 64.25%                             |
|                                                           | <b>(19,366,330)</b>     | <b>(18,155,244)</b>                | <b>(18,155,244)</b>                 | <b>(94,985,566)</b>            | <b>(94,985,566)</b>             | <b>-6.67%</b>                      |
| <b>Borrowings Cost Expense</b>                            |                         |                                    |                                     |                                |                                 |                                    |
| Interest Expenses                                         | (458,816)               | (365,944)                          | (365,944)                           | (1,722,673)                    | (1,722,673)                     | -25.38%                            |
|                                                           | <b>(458,816)</b>        | <b>(365,944)</b>                   | <b>(365,944)</b>                    | <b>(1,722,673)</b>             | <b>(1,722,673)</b>              | <b>-25.38%</b>                     |
| Non-Operating Grants, Subsidies and Contributions         | 2,099,228               | 594,396                            | 594,396                             | 31,102,583                     | 31,102,583                      | 253.17%                            |
| Profit on Asset Disposals                                 | 0                       | 20                                 | 20                                  | 23,632                         | 23,632                          | -100.00%                           |
| Loss on Asset Disposals                                   | 0                       | (594)                              | (594)                               | (45,550)                       | (45,550)                        | 100.00%                            |
|                                                           | <b>2,099,228</b>        | <b>593,822</b>                     | <b>593,822</b>                      | <b>31,080,665</b>              | <b>31,080,665</b>               | <b>253.51%</b>                     |
| <b>Net Result</b>                                         | <b>51,173,680</b>       | <b>47,203,085</b>                  | <b>47,203,085</b>                   | <b>17,811,649</b>              | <b>17,811,649</b>               | <b>8.41%</b>                       |
| <b>Adjustments for Non-cash Revenue &amp; Expenditure</b> |                         |                                    |                                     |                                |                                 |                                    |
| Depreciation                                              | 6,496,042               | 6,916,358                          | 6,916,358                           | 27,439,900                     | 27,439,900                      |                                    |
| Donated Assets                                            | 0                       | 0                                  | 0                                   | (5,740,000)                    | (5,740,000)                     |                                    |
| (Profit)/Loss on Sale of Assets                           | 0                       | 574                                | 574                                 | 21,918                         | 21,918                          |                                    |
| Allocations & Other Adjustments                           | (114,296)               | 0                                  | 0                                   | 0                              | 0                               |                                    |
| Deferred Pensioner Movements (Non-current)                | (47,981)                | 0                                  | 0                                   | 0                              | 0                               |                                    |
| Recording of Employee Benefit and Other Provisions (NC)   | 0                       | 0                                  | 0                                   | 0                              | 0                               |                                    |
| Deposit & Bonds Movements (cash backed NC)                | 296,420                 | 0                                  | 0                                   | 0                              | 0                               |                                    |
| Future Obligations Net Movements (NC)                     | 2,885,236               | 0                                  | 0                                   | 0                              | 0                               |                                    |
| Fair value and Gain on Sale Adjustment                    | 0                       | 0                                  | 0                                   | 0                              | 0                               |                                    |
| <b>Capital Revenue &amp; (Expenditure)</b>                |                         |                                    |                                     |                                |                                 |                                    |
| Land & Buildings                                          | (3,741,216)             | (3,518,019)                        | (3,518,019)                         | (40,359,914)                   | (40,359,914)                    | -6.34%                             |
| Plant & Equipment                                         | (660,797)               | (17,273)                           | (17,273)                            | (2,451,873)                    | (2,451,873)                     | -3725.61%                          |
| Furniture & Equipment                                     | (77,972)                | (109,923)                          | (109,923)                           | (1,048,664)                    | (1,048,664)                     | 29.07%                             |
| Infrastructure                                            | (1,239,255)             | (5,887,185)                        | (5,887,185)                         | (22,600,157)                   | (22,600,157)                    | 78.95%                             |
| Proceeds from Sale of Assets                              | 0                       | 500                                | 500                                 | 613,452                        | 613,452                         | -100.00%                           |
| Proceeds from New Loans                                   | 0                       | 0                                  | 0                                   | 6,750,000                      | 6,750,000                       | 0.00%                              |
| Self Supporting Loans - Repayment of Principal            | 37,730                  | 41,412                             | 41,412                              | 189,476                        | 189,476                         | -8.89%                             |
| Total Loan Repayments - Principal                         | (896,796)               | (900,888)                          | (900,888)                           | (4,517,329)                    | (4,517,329)                     | 0.45%                              |
| Repayment Capital Lease                                   | (101,252)               | (164,000)                          | (164,000)                           | (250,974)                      | (250,974)                       | 38.26%                             |
| Advances to Community Groups                              | 0                       | 0                                  | 0                                   | (250,000)                      | (250,000)                       | 0.00%                              |
| Transfer to Restricted Assets                             | (5,071,825)             | 0                                  | 0                                   | 0                              | 0                               | -100.00%                           |
| Transfer from Restricted Assets                           | 0                       | 0                                  | 0                                   | 12,811,794                     | 12,811,794                      | 100.00%                            |
| Transfer to Reserves                                      | (2,124)                 | (4,757,895)                        | (4,757,895)                         | (24,477,257)                   | (24,477,257)                    | 99.96%                             |
| Transfer from Reserves                                    | 3,189,373               | 2,105,866                          | 2,105,866                           | 35,886,464                     | 35,886,464                      | 51.45%                             |
| Opening Funds Surplus/ (Deficit)                          | 507,353                 | 507,353                            | 507,353                             | 507,353                        | 507,353                         |                                    |
| <b>Net Current Position - Surplus / (Deficit)</b>         | <b>52,632,320</b>       | <b>41,419,965</b>                  | <b>41,419,965</b>                   | <b>335,838</b>                 | <b>335,838</b>                  |                                    |



City of Busselton

Net Current Position

Year to Date As At 30 September 2022

|                                                  | 2022/23<br>Actual | 2022/23<br>Amended<br>Budget | 2022/23<br>Original<br>Budget | 2021/22<br>Actual  |
|--------------------------------------------------|-------------------|------------------------------|-------------------------------|--------------------|
|                                                  | \$                | \$                           | \$                            | \$                 |
| <b><u>NET CURRENT ASSETS</u></b>                 |                   |                              |                               |                    |
| <b><u>CURRENT ASSETS</u></b>                     |                   |                              |                               |                    |
| Cash - Unrestricted                              | 27,005,835        | 59,525                       | 59,525                        | 0                  |
| Cash - Restricted                                | 0                 | 73,739,212                   | 73,739,212                    | 97,960,213         |
| Sundry Debtors                                   | 878,251           | 2,779,261                    | 2,779,261                     | 4,245,922          |
| Rates Outstanding - General                      | 28,367,183        | 120,739                      | 120,739                       | 120,738            |
| Stock on Hand                                    | 926,708           | 900,000                      | 900,000                       | 935,800            |
|                                                  | <u>57,177,977</u> | <u>77,598,737</u>            | <u>77,598,737</u>             | <u>103,262,673</u> |
| <b><u>LESS: CURRENT LIABILITIES</u></b>          |                   |                              |                               |                    |
| Bank Overdraft                                   | 0                 | 0                            | 0                             | 304,759            |
| Sundry Creditors                                 | 4,545,657         | 3,523,687                    | 3,523,687                     | 4,490,348          |
| Obligations Liability (C)                        | 0                 | 2,800,000                    | 2,800,000                     | 2,999,485          |
| Performance Bonds                                | 4,365,858         | 4,069,438                    | 4,069,438                     | 4,069,438          |
|                                                  | <u>8,911,515</u>  | <u>10,393,125</u>            | <u>10,393,125</u>             | <u>11,864,030</u>  |
| Current Position (inclusive of Restricted Funds) | 48,266,462        | 67,205,612                   | 67,205,612                    | 91,398,643         |
| Add: Cash Backed Obligations Liability (C)       | 0                 | 2,800,000                    | 2,800,000                     | 2,999,485          |
| Add: Cash Backed Liabilities (Deposits & Bonds)  | 4,365,858         | 4,069,438                    | 4,069,438                     | 4,069,438          |
| Less: Cash - Restricted Funds                    | 0                 | (73,739,212)                 | (73,739,212)                  | (97,960,213)       |
| <b><u>NET CURRENT ASSET POSITION</u></b>         | <u>52,632,320</u> | <u>335,838</u>               | <u>335,838</u>                | <u>507,353</u>     |

| City of Busselton<br>Capital Acquisition & Construction Report<br>For Period Ending 30 September 2022 |                                                                              | Actual YTD<br>\$ | Amended<br>Budget<br>YTD<br>\$ | Original<br>Budget<br>YTD<br>\$ | Amended<br>Budget<br>YTD<br>\$ | Budget<br>Original<br>\$ |
|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------|
| <b>Land</b>                                                                                           |                                                                              |                  |                                |                                 |                                |                          |
| 12847                                                                                                 | Purchase Sues Road(C)                                                        | 0.00             | 0.00                           | 0.00                            | 0.00                           | 500,000.00               |
| 12936                                                                                                 | Property Services Administration(C)                                          | 0.00             | 0.00                           | 0.00                            | 0.00                           | 50,000.00                |
|                                                                                                       |                                                                              | 0.00             | 0.00                           | 0.00                            | 0.00                           | 550,000.00               |
| <b>Buildings</b>                                                                                      |                                                                              |                  |                                |                                 |                                |                          |
| 10016                                                                                                 | Civic and Administration Centre Minor Upgrades(C)                            | 100.33           | 8,750.01                       | 8,750.01                        | 0.00                           | 35,000.00                |
| 10024                                                                                                 | Performing Arts Convention Centre(C)                                         | 121.75           | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 10585                                                                                                 | BMRA Hangars(C)                                                              | 0.00             | 0.00                           | 0.00                            | 0.00                           | 303,790.00               |
| 10589                                                                                                 | Airport Construction, Existing Terminal Upgrade(C)                           | 1,082.28         | 0.00                           | 0.00                            | 0.00                           | 287,000.00               |
| 10593                                                                                                 | Busselton Airport - Building(C)                                              | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 10622                                                                                                 | Bovell Construction of Change rooms(C)                                       | 3,858.74         | 0.00                           | 0.00                            | 0.00                           | 72,394.00                |
| 10642                                                                                                 | Dunsborough Lakes Sporting Precinct-Pavilion/Changeroom F(C)                 | 11,652.16        | 104,815.00                     | 104,815.00                      | 0.00                           | 1,284,775.00             |
| 10669                                                                                                 | Community Resource Centre(C)                                                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 10688                                                                                                 | Depot Washdown Facility Upgrades(C)                                          | 0.00             | 76,700.00                      | 76,700.00                       | 0.00                           | 76,700.00                |
| 10788                                                                                                 | GLC Building Improvements(C)                                                 | 43,344.61        | 153,310.50                     | 153,310.50                      | 0.00                           | 423,934.00               |
| 10789                                                                                                 | GLC CCTV Installation(C)                                                     | 0.00             | 12,500.01                      | 12,500.01                       | 0.00                           | 50,000.00                |
| 10972                                                                                                 | Churchill Park Renew Sports Lights(C)                                        | 133,550.83       | 0.00                           | 0.00                            | 0.00                           | 188,252.00               |
| 12231                                                                                                 | Aged Housing Capital Improvements - Harris Road(C)                           | 0.00             | 0.00                           | 0.00                            | 0.00                           | 12,608.00                |
| 12233                                                                                                 | Aged Housing Capital Improvements - Winderlup(C)                             | 19,680.00        | 0.00                           | 0.00                            | 0.00                           | 25,215.00                |
| 12234                                                                                                 | Aged Housing Capital Improvements - Winderlup Court (CityC)                  | 6,720.00         | 49,000.00                      | 49,000.00                       | 0.00                           | 49,000.00                |
| 12330                                                                                                 | King Street Toilets(C)                                                       | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12331                                                                                                 | Smiths Beach New Public Toilet(C)                                            | 250.76           | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12400                                                                                                 | Art Geo(C)                                                                   | 211.05           | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12435                                                                                                 | Dunsborough Youth Centre Building Construction(C)                            | 45,890.88        | 36,147.00                      | 36,147.00                       | 0.00                           | 36,147.00                |
| 12437                                                                                                 | Buildings Asset Management Plan High Use Allocation(C)                       | 47.65            | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12440                                                                                                 | Energy Efficiency Initiatives (Various Buildings) (C)                        | 31,814.00        | 52,270.00                      | 52,270.00                       | 0.00                           | 133,234.00               |
| 12457                                                                                                 | Busselton Jetty Tourist Park Upgrade(C)                                      | 0.00             | 45,686.00                      | 45,686.00                       | 0.00                           | 45,686.00                |
| 12464                                                                                                 | Ambergate Bushfire Brigade Shed(C)                                           | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12471                                                                                                 | BPACC - Construction(C)                                                      | 3,237,004.55     | 2,863,476.00                   | 2,863,476.00                    | 0.00                           | 11,453,899.00            |
| 12478                                                                                                 | Jetty Depot - Maintenance Compound(C)                                        | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12550                                                                                                 | Busselton Works Depot - Toilets and Sewer(C)                                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12652                                                                                                 | BPACC - Design of Structure / Professional Fees(C)                           | 127,337.65       | 24,675.00                      | 24,675.00                       | 0.00                           | 98,700.00                |
| 12689                                                                                                 | Busselton Beachfront Ablutions(C)                                            | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12692                                                                                                 | Point Picquet Toilet Block(C)                                                | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12779                                                                                                 | BPACC - Contingency (C)                                                      | 46,726.86        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12780                                                                                                 | BPACC - Landscaping (C)                                                      | 0.00             | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12781                                                                                                 | BPACC - Loose Furniture & Fittings (C)                                       | 223.21           | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12782                                                                                                 | BPACC - Utility Costs (C)                                                    | 98.32            | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12783                                                                                                 | BPACC - IT Hardware & Software (C)                                           | 31,500.00        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 12789                                                                                                 | Busselton Library -Lighting Improvements(C)                                  | 0.00             | 2,306.01                       | 2,306.01                        | 0.00                           | 9,224.00                 |
| 12791                                                                                                 | Naturaliste Community Centre Fire Indicator Panel Renewal(C)                 | 0.00             | 7,500.00                       | 7,500.00                        | 0.00                           | 30,000.00                |
| 12792                                                                                                 | Dunsborough Hall - Asbestos Management Allocation (C)                        | 0.00             | 4,250.01                       | 4,250.01                        | 0.00                           | 17,000.00                |
| 12793                                                                                                 | Bunker Bay Ablution - Improvements(C)                                        | 0.00             | 4,250.01                       | 4,250.01                        | 0.00                           | 17,000.00                |
| 12795                                                                                                 | Busselton Depot CCTV & Electronic Gate(C)                                    | 0.00             | 13,749.99                      | 13,749.99                       | 0.00                           | 55,000.00                |
| 12796                                                                                                 | Depot Training Room - Roof Renewal(C)                                        | 0.00             | 2,649.99                       | 2,649.99                        | 0.00                           | 10,600.00                |
| 12797                                                                                                 | Dunsborough Hall Renewals(C)                                                 | 0.00             | 6,686.49                       | 6,686.49                        | 0.00                           | 26,746.00                |
| 12798                                                                                                 | High Street Hall (C)                                                         | 0.00             | 1,500.00                       | 1,500.00                        | 0.00                           | 6,000.00                 |
| 12800                                                                                                 | Old Courthouse and Jail Cells (C)                                            | 0.00             | 15,249.99                      | 15,249.99                       | 0.00                           | 61,000.00                |
| 12801                                                                                                 | Old Police Quarters - Roof Renewal(C)                                        | 0.00             | 15,000.00                      | 15,000.00                       | 0.00                           | 60,000.00                |
| 12803                                                                                                 | Seymour Park Toilets(C)                                                      | 0.00             | 1,350.00                       | 1,350.00                        | 0.00                           | 5,400.00                 |
| 12804                                                                                                 | Airport Terminal Building(C)                                                 | 0.00             | 7,946.76                       | 7,946.76                        | 0.00                           | 31,787.00                |
| 12868                                                                                                 | Busselton Jetty Tourist Park - Replace Cabin 2 (C)                           | 0.00             | 0.00                           | 0.00                            | 0.00                           | 205,000.00               |
| 12869                                                                                                 | Busselton Jetty Tourist Park - Renewal Works Park 1 Ablut(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 46,120.00                |
| 12916                                                                                                 | BPACC - Construction(C)                                                      | 0.00             | 0.00                           | 0.00                            | 0.00                           | 550,000.00               |
| 12917                                                                                                 | BPACC - Loose Furniture & Fittings(C)                                        | 0.00             | 0.00                           | 0.00                            | 0.00                           | 250,000.00               |
| 12918                                                                                                 | BPACC - Construction(C)                                                      | 0.00             | 0.00                           | 0.00                            | 0.00                           | 1,642,703.00             |
| 12919                                                                                                 | BPACC - Construction - Funded Federal Government Grant(C)                    | 0.00             | 0.00                           | 0.00                            | 0.00                           | 2,799,000.00             |
| 12920                                                                                                 | BPACC - Construction - Funded Loan(C)                                        | 0.00             | 0.00                           | 0.00                            | 0.00                           | 6,500,000.00             |
| 12921                                                                                                 | BPACC - Construction - Funded RA Unspent Loans(C)                            | 0.00             | 0.00                           | 0.00                            | 0.00                           | 7,187,000.00             |
| 12922                                                                                                 | BPACC - Contingency - Funded RA Unspent Loans(C)                             | 0.00             | 0.00                           | 0.00                            | 0.00                           | 2,000,000.00             |
| 12923                                                                                                 | BPACC - Design of Structure / Professional Fees - Funded (C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 670,000.00               |
| 12924                                                                                                 | BPACC - Utility Costs - Funded RA Unspent Loans(C)                           | 0.00             | 0.00                           | 0.00                            | 0.00                           | 143,000.00               |
| 12925                                                                                                 | BPACC - Construction - Funded Grant Community Program Pha(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 1,923,000.00             |
| 12926                                                                                                 | BPACC - Construction - Funded RIO Sponsorship(C)                             | 0.00             | 0.00                           | 0.00                            | 0.00                           | 250,000.00               |
| 12927                                                                                                 | BPACC - Construction - Funded Building Asset Renewal Rese(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 130,000.00               |
| 12928                                                                                                 | BPACC - IT Hardware & Software - Funded Corporate IT Syst(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 75,000.00                |
| 12929                                                                                                 | BPACC - Landscaping - Funded Parks, Gardens & Reserve Res(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 500,000.00               |
| 12942                                                                                                 | Asbestos Removal & Replacement(C)                                            | 0.00             | 8,250.00                       | 8,250.00                        | 0.00                           | 33,000.00                |
|                                                                                                       |                                                                              | 3,741,215.63     | 3,518,018.77                   | 3,518,018.77                    | 0.00                           | 39,809,914.00            |
| <b>Plant and Equipment</b>                                                                            |                                                                              |                  |                                |                                 |                                |                          |
| Items incorrectly posted to operational project codes but are capital:                                |                                                                              |                  |                                |                                 |                                |                          |
|                                                                                                       | New Toyota Hilux Sr Dual Cab With Canopy                                     | 53,364.27        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
|                                                                                                       | New Mitsubishi Pajero Sport Glx Td Auto 5 Seat 4X4                           | 39,930.91        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
|                                                                                                       | New Ford Escape St Line Fwd With Tech Pack                                   | 34,128.15        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
|                                                                                                       | New Volvo Fe320 6X4 Rigid With Bucher Municipal 22Cbm Side Loading Compactor | 426,678.95       | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
|                                                                                                       | New Nissan X-Trail St-L 4X4 With Towbar                                      | 36,642.25        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
|                                                                                                       | New Toyota Hilux Sr Dual Cab With Canopy (All Lift Windows)                  | 49,508.27        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
|                                                                                                       | 10,000L Floodrite Pro Slip-On Water Cart With Additional Options As Quoted   | 20,135.00        | 0.00                           | 0.00                            | 0.00                           | 0.00                     |
| 10700                                                                                                 | Dunsborough Cemetery(C)                                                      | 0.00             | 17,273.00                      | 17,273.00                       | 0.00                           | 17,273.00                |
| 12870                                                                                                 | Busselton Jetty Tourist Park- Replace Holden Colorado 4x4(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 35,000.00                |
| 12871                                                                                                 | Busselton Jetty Tourist Park - Replace Stihl F5110 Brushc(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 1,000.00                 |
| 12872                                                                                                 | Busselton Jetty Tourist Park - Battery Powered Mule(C)                       | 0.00             | 0.00                           | 0.00                            | 0.00                           | 35,000.00                |
| 12879                                                                                                 | Plant Purchases (P11) - Spit water heavy duty high pressu(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 14,000.00                |
| 12880                                                                                                 | Plant Purchases (P11) - Water Tank 4,500 LT with Pump & (C)                  | 0.00             | 0.00                           | 0.00                            | 0.00                           | 15,000.00                |
| 12881                                                                                                 | Plant Purchases (P11) - HINO FD1024 Beavertail Truck (tur(C)                 | 0.00             | 0.00                           | 0.00                            | 0.00                           | 110,000.00               |

City of Busselton  
Capital Acquisition & Construction Report  
For Period Ending 30 September 2022

|                                                                     | Actual YTD | Amended Budget YTD | Original Budget YTD | Amended Budget | Budget Original |
|---------------------------------------------------------------------|------------|--------------------|---------------------|----------------|-----------------|
|                                                                     | \$         | \$                 | \$                  | \$             | \$              |
| <b>Land</b>                                                         |            |                    |                     |                |                 |
| 12882 Plant Purchases (P11) - Isuzu NPR65-190 Single Cab (Turf (C)  | 0.00       | 0.00               | 0.00                | 0.00           | 90,000.00       |
| 12883 Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)       | 0.00       | 0.00               | 0.00                | 0.00           | 33,000.00       |
| 12884 Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)       | 0.00       | 0.00               | 0.00                | 0.00           | 33,000.00       |
| 12885 Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)       | 0.00       | 0.00               | 0.00                | 0.00           | 33,000.00       |
| 12886 Plant Purchases (P11) - Brush / Tree Chipper(C)               | 0.00       | 0.00               | 0.00                | 0.00           | 100,000.00      |
| 12887 Plant Purchases (P11) - Redexim Easyspread 1600 Sand Spre(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 20,000.00       |
| 12888 Plant Purchases (P12) - HINO FS2848 Tipper Truck (Constr/(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 230,000.00      |
| 12889 Plant Purchases (P12) - Speed Display/VMB single axle tra(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 25,000.00       |
| 12890 Plant Purchases (P12) - Caterpillar C556 Rollwe (Constru(C)   | 0.00       | 0.00               | 0.00                | 0.00           | 180,000.00      |
| 12891 Plant Purchases (P12) - Ditchwitch Cable Locator(C)           | 0.00       | 0.00               | 0.00                | 0.00           | 8,000.00        |
| 12892 Plant Purchases (P12) - ISUZU FVZ1400 Tipper Truck (Const(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 230,000.00      |
| 12893 Planning and Development Services - Replacement Complianc(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 41,000.00       |
| 12894 Plan and Dev - Replacement Comp - Nissan X-trail(C)           | 0.00       | 0.00               | 0.00                | 0.00           | 35,000.00       |
| 12895 Engineering and Works Services - Replacement Asset Manage(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 35,000.00       |
| 12896 Engineering and Works Services - Replacement Building Fac(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 42,000.00       |
| 12897 Engineering and Works Services - Replacement Isuzu D-Max (C)  | 0.00       | 0.00               | 0.00                | 0.00           | 42,000.00       |
| 12898 Engineering and Works Services - Replacement Mitsubishi G(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 42,000.00       |
| 12899 Engineering and Works Services - Replacement Isuzu D-Max (C)  | 0.00       | 0.00               | 0.00                | 0.00           | 42,000.00       |
| 12900 Engineering and Works Services - Replacement Toyota Hilux(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 42,000.00       |
| 12901 Engineering and Works Services - Replacement Toyota Hilux(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 42,000.00       |
| 12902 Finance and Corporate Services - Replacement Manager Gove(C)  | 409.64     | 0.00               | 0.00                | 0.00           | 40,000.00       |
| 12903 Finance and Corporate Services - Replacement IT Coordinat(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 35,000.00       |
| 12904 Plant Purchases (P11) - Minor Plant (Capital)(C)              | 0.00       | 0.00               | 0.00                | 0.00           | 20,000.00       |
| 12905 Plant Purchases (P11) - Minor Plant (Non-Capital)(C)          | 0.00       | 0.00               | 0.00                | 0.00           | 40,000.00       |
| 12906 Plant Purchases (P12) - Minor Plant (Capital)(C)              | 0.00       | 0.00               | 0.00                | 0.00           | 15,000.00       |
| 12907 Plant Purchases (P12) - Minor Plant (Non-Capital)(C)          | 0.00       | 0.00               | 0.00                | 0.00           | 15,000.00       |
| 12908 Transport - Workshop - Minor Plant(C)                         | 0.00       | 0.00               | 0.00                | 0.00           | 10,000.00       |
| 12909 Busselton Jetty - Replacement Stihl MS381 Chainsaw(C)         | 0.00       | 0.00               | 0.00                | 0.00           | 2,000.00        |
| 12910 Busselton Jetty - Replacement Honda EU20 Generator (Jetty)(C) | 0.00       | 0.00               | 0.00                | 0.00           | 3,000.00        |
| 12911 Waste Management - Replacement of Volvo FE320 6x4 Dual Co(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 440,000.00      |
| 12912 Waste Management - Plant Replacement Grab bucket and atta(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 30,000.00       |
| 12913 Waste Management - Plant Replacement Trailer for bin clea(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 20,000.00       |
| 12914 Waste Management - Plant Replacement Minor (Capital)(C)       | 0.00       | 0.00               | 0.00                | 0.00           | 10,000.00       |
| 12915 Waste Management - Plant Replacement Minor (Non Capital)(C)   | 0.00       | 0.00               | 0.00                | 0.00           | 10,000.00       |
| 12930 Airport Operations - Replacement Ute - Airport Operations(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 35,000.00       |
| 12931 Airport Operations - Replacement Deutz/able 75KVA Generat(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 25,000.00       |
| 12932 Airport Operations - Replacement Toro Groundmaster 7200 M(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 30,000.00       |
| 12933 Airport Operations - Replacement Stihl FS94R CE Brushcut(C)   | 0.00       | 0.00               | 0.00                | 0.00           | 700.00          |
| 12934 Airport Operations - Replacement Bar Petrol 3000PSI Press(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 1,500.00        |
| 12935 Airport Operations - Replacement Blower(C)                    | 0.00       | 0.00               | 0.00                | 0.00           | 400.00          |
| 12948 Environmental Health Serv Admin-Health Ute(C)                 | 0.00       | 0.00               | 0.00                | 0.00           | 42,000.00       |
| 13001 Sale of Plant (Outright)(C)                                   | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 14727 Baggage handling system injector belt(C)                      | 0.00       | 0.00               | 0.00                | 0.00           | 55,000.00       |
| 14744 MITSUBISHI PAJERO GLX 4X4 (R RUNCO REPL194122)(C)             | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 14746 TOYOTA HILUX 4X4 SIN CAB UTIL TRAY (PARK-EF)REP196100(C)      | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
|                                                                     | 660,797.44 | 17,273.00          | 17,273.00           | 0.00           | 2,451,873.00    |
| <b>Furniture and Equipment</b>                                      |            |                    |                     |                |                 |
| Items incorrectly coded through operational project codes           | 73,312.41  | 0.00               | 0.00                | 0.00           | 0.00            |
| 10965 P&E - P&G Smart Technologies(C)                               | 0.00       | 0.00               | 0.00                | 0.00           | 100,000.00      |
| 12876 ICT Services - Equipment & Software Purchases(C)              | 4,596.85   | 109,923.00         | 109,923.00          | 0.00           | 594,845.00      |
| 12878 Naturaliste Community Centre (NCC) - Purchase Office Furn(C)  | 0.00       | 0.00               | 0.00                | 0.00           | 20,000.00       |
| 12937 Community Resource Centre(C)                                  | 62.30      | 0.00               | 0.00                | 0.00           | 20,000.00       |
| 12938 YCAB (Youth Precinct Foreshore)(C)                            | 0.00       | 0.00               | 0.00                | 0.00           | 5,091.00        |
| 12939 Administration Building- 2-16 Southern Drive(C)               | 0.00       | 0.00               | 0.00                | 0.00           | 15,000.00       |
| 12940 Depot Building-Busselton((C)                                  | 0.00       | 0.00               | 0.00                | 0.00           | 50,000.00       |
| 14729 Events Furniture & Equipment(C)                               | 0.00       | 0.00               | 0.00                | 0.00           | 200,000.00      |
| 14730 Geographe Leisure Centre Fitness Equipment(C)                 | 0.00       | 0.00               | 0.00                | 0.00           | 18,160.00       |
| 14731 Cultural Planning Furniture & Equipment(C)                    | 0.00       | 0.00               | 0.00                | 0.00           | 25,568.00       |
|                                                                     | 77,971.56  | 109,923.00         | 109,923.00          | 0.00           | 1,048,664.00    |
| <b>Roads Infrastructure ***</b>                                     |            |                    |                     |                |                 |
| 10610 Forth Street Groyne Carpark - Formalise and Seal(C)           | 110.07     | 0.00               | 0.00                | 0.00           | 0.00            |
| 10673 Peel & Queen Street Roundabout Service Relocation(C)          | 558.32     | 19,941.00          | 19,941.00           | 0.00           | 19,941.00       |
| 10760 Barnard Park East Foreshore Stage 2 Capital Works(C)          | 12.47      | 0.00               | 0.00                | 0.00           | 0.00            |
| 11145 Sayers Street Asphalt Overlay(C)                              | 2,123.03   | 0.00               | 0.00                | 0.00           | 0.00            |
| 11149 Barracks Drive Spray Seal(C)                                  | 57.27      | 0.00               | 0.00                | 0.00           | 0.00            |
| 11150 Causeway Road - Molloy Street Intersection(C)                 | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 11151 Chapman Crescent Spray Seal(C)                                | (417.07)   | 0.00               | 0.00                | 0.00           | 0.00            |
| 11186 Jacka Road Resheet(C)                                         | 44.83      | 0.00               | 0.00                | 0.00           | 0.00            |
| 11193 Wilyabrup Road Resheet(C)                                     | 380.08     | 32,499.99          | 32,499.99           | 0.00           | 130,000.00      |
| 11199 Bussell Highway(C)                                            | 11,962.56  | 767,645.00         | 767,645.00          | 0.00           | 1,330,145.00    |
| 11207 Georgette Street Reconstruction(C)                            | 419.21     | 0.00               | 0.00                | 0.00           | 0.00            |
| 11980 Boallia Road Reconstruct and Widen(C)                         | 5,197.50   | 0.00               | 0.00                | 0.00           | 0.00            |
| 11987 Caves Road - Median Crossing(C)                               | 0.00       | 17,960.00          | 17,960.00           | 0.00           | 17,960.00       |
| 11989 Chapman Hill Road(C)                                          | 49,822.18  | 381,951.00         | 381,951.00          | 0.00           | 381,951.00      |
| 11991 Commonage & Hayes Road intersection Safety works(C)           | 0.00       | 38,951.00          | 38,951.00           | 0.00           | 38,951.00       |
| 11996 Geographe Bay Road Quindalup(C)                               | 143.64     | 0.00               | 0.00                | 0.00           | 0.00            |
| 11997 Gifford Road Reconstruction(C)                                | 28,519.57  | 111,053.00         | 111,053.00          | 0.00           | 111,053.00      |
| 11998 Kaloorup Road(C)                                              | 0.00       | 79,690.00          | 79,690.00           | 0.00           | 79,690.00       |
| 11999 Kaloorup Road - Reconstruct and Seal Shoulders(C)             | 0.00       | 25,472.00          | 25,472.00           | 0.00           | 25,472.00       |
| 12000 Kaloorup Road (Stage 1)(C)                                    | 1,322.00   | 69,412.00          | 69,412.00           | 0.00           | 69,412.00       |
| 12005 Payne Road(C)                                                 | 6,000.00   | 142,499.97         | 142,499.97          | 0.00           | 570,000.00      |
| 12006 Piggot Road - Second Coat Seal(C)                             | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12007 Rendezvous Road Spray Seal(C)                                 | 37.37      | 37,500.00          | 37,500.00           | 0.00           | 150,000.00      |
| 12008 Road Safety Signage Infrastructure(C)                         | 14,549.53  | 0.00               | 0.00                | 0.00           | 0.00            |

| City of Busselton<br>Capital Acquisition & Construction Report<br>For Period Ending 30 September 2022 |                                                              | Actual YTD | Amended Budget YTD | Original Budget YTD | Amended Budget | Budget Original |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------|--------------------|---------------------|----------------|-----------------|
|                                                                                                       |                                                              | \$         | \$                 | \$                  | \$             | \$              |
| <b>Land</b>                                                                                           |                                                              |            |                    |                     |                |                 |
| 12010                                                                                                 | Sugarloaf Road(C)                                            | 245,030.78 | 375,756.00         | 375,756.00          | 0.00           | 751,509.00      |
| 12012                                                                                                 | Wildwood Road(C)                                             | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12018                                                                                                 | Yoongarillup Road - Second Coat Seal(C)                      | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12444                                                                                                 | Queen Street Upgrade - Duchess to Kent Street(C)             | 110.03     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12446                                                                                                 | Dunsborough Road Access Improvements Stage 1(C)              | 136.77     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12574                                                                                                 | Cape Naturaliste Road(C)                                     | 1,501.05   | 0.00               | 0.00                | 0.00           | 0.00            |
| 12575                                                                                                 | Smiths Beach Rd asphalt overlay between slk 0.22-0.62(C)     | 373.95     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12591                                                                                                 | Yoongarillup Road - Reconstruct Intersection at Vasse H/W(C) | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12592                                                                                                 | Eastern Link Shared Path & Environmental Offsets(C)          | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12602                                                                                                 | Gale Street(C)                                               | 36.23      | 0.00               | 0.00                | 0.00           | 0.00            |
| 12603                                                                                                 | Harris Road(C)                                               | 69.83      | 0.00               | 0.00                | 0.00           | 0.00            |
| 12604                                                                                                 | Lindberg Road(C)                                             | 120.61     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12605                                                                                                 | Queen Elizabeth Avenue(C)                                    | 108.71     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12606                                                                                                 | Quininup Road(C)                                             | 192.93     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12607                                                                                                 | Wilyabrup Road(C)                                            | 99.68      | 0.00               | 0.00                | 0.00           | 0.00            |
| 12609                                                                                                 | Geographe Bay Road - Gifford Road to Elmore Road(C)          | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12611                                                                                                 | North Jindong Road(C)                                        | 3,219.75   | 0.00               | 0.00                | 0.00           | 0.00            |
| 12643                                                                                                 | Vasse Yallingup Siding Road(C)                               | 86.33      | 0.00               | 0.00                | 0.00           | 0.00            |
| 12645                                                                                                 | Marine Terrace(C)                                            | 936.76     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12672                                                                                                 | Chapman Hill Road(C)                                         | 69.75      | 0.00               | 0.00                | 0.00           | 0.00            |
| 12676                                                                                                 | Barracks Drive Reseal and Reconstruction(C)                  | 292.01     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12677                                                                                                 | Cook Street Reseal(C)                                        | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12739                                                                                                 | Tuart Drive(C)                                               | 226.81     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12823                                                                                                 | Ludlow-Hithergreen Second Coat Seal (C)                      | 0.00       | 7,500.00           | 7,500.00            | 0.00           | 30,000.00       |
| 12824                                                                                                 | Acton Park Road(C)                                           | 389.34     | 295,749.99         | 295,749.99          | 0.00           | 1,183,000.00    |
| 12825                                                                                                 | Farquar Road Resheet(C)                                      | 41,187.88  | 18,750.00          | 18,750.00           | 0.00           | 75,000.00       |
| 12826                                                                                                 | Glendon Road Resheet(C)                                      | 8,809.98   | 7,336.74           | 7,336.74            | 0.00           | 29,347.00       |
| 12827                                                                                                 | Commonage Road(C)                                            | 800.00     | 69,999.99          | 69,999.99           | 0.00           | 280,000.00      |
| 12835                                                                                                 | Ludlow-Hithergreen Road(C)                                   | 0.00       | 82,500.00          | 82,500.00           | 0.00           | 330,000.00      |
| 12836                                                                                                 | Metricup(C)                                                  | 0.00       | 30,000.00          | 30,000.00           | 0.00           | 120,000.00      |
| 12837                                                                                                 | Pre-emptive Design Works (C)                                 | 1,626.00   | 12,500.01          | 12,500.01           | 0.00           | 50,000.00       |
| 12838                                                                                                 | Queen Elizabeth Avenue(C)                                    | 5,264.00   | 172,500.00         | 172,500.00          | 0.00           | 690,000.00      |
| 12839                                                                                                 | Seista Park Road(C)                                          | 0.00       | 49,500.00          | 49,500.00           | 0.00           | 198,000.00      |
| 12840                                                                                                 | Sheens Road Apron(C)                                         | 0.00       | 1,999.98           | 1,999.98            | 0.00           | 8,000.00        |
| 12841                                                                                                 | Strelley Street (C)                                          | 0.00       | 14,999.97          | 14,999.97           | 0.00           | 60,000.00       |
| 12842                                                                                                 | Nuttman Road (C)                                             | 0.00       | 13,808.73          | 13,808.73           | 0.00           | 55,235.00       |
| 12851                                                                                                 | Bussell Highway(C)                                           | 583.00     | 37,500.00          | 37,500.00           | 0.00           | 150,000.00      |
| 13008                                                                                                 | Northerly Street Warden Crossing(C)                          | 1,565.83   | 0.00               | 0.00                | 0.00           | 0.00            |
|                                                                                                       |                                                              | 433,680.57 | 2,914,976.37       | 2,914,976.37        | 0.00           | 6,934,666.00    |
| <b>Bridges Infrastructure ***</b>                                                                     |                                                              |            |                    |                     |                |                 |
| 10768                                                                                                 | Vasse River Foreshore - Bridge to Bridge(C)                  | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12377                                                                                                 | Gale Road Bridge 3408A(C)                                    | 0.00       | 0.00               | 0.00                | 0.00           | 90,000.00       |
| 12379                                                                                                 | Roy Road - Bridge Construction - Bridge 3373A(C)             | 0.00       | 0.00               | 0.00                | 0.00           | 87,000.00       |
| 12381                                                                                                 | Yallingup Beach Road Bridge - 3347(C)                        | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12545                                                                                                 | Layman Road Bridge - 3438(C)                                 | 0.00       | 0.00               | 0.00                | 0.00           | 234,000.00      |
|                                                                                                       |                                                              | 0.00       | 0.00               | 0.00                | 0.00           | 411,000.00      |
| <b>Car Parks Infrastructure ***</b>                                                                   |                                                              |            |                    |                     |                |                 |
| 10602                                                                                                 | Barnard Park East Foreshore Car Parking(C)                   | 207.79     | 0.00               | 0.00                | 0.00           | 0.00            |
| 10605                                                                                                 | Car Parking - Rear of Hotel Site 1(C)                        | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 10606                                                                                                 | Dunsborough Lakes Sporting Precinct (Stage 1) - Carparkin(C) | 121,082.68 | 0.00               | 0.00                | 0.00           | 183,373.00      |
| 10607                                                                                                 | Dunsborough Town Centre Carparking(C)                        | 401.17     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12694                                                                                                 | Port Geographe Marina Carparking(C)                          | 400.82     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12806                                                                                                 | Margaret Street Beach Carpark(C)                             | 0.00       | 27,921.75          | 27,921.75           | 0.00           | 111,687.00      |
|                                                                                                       |                                                              | 122,092.46 | 27,921.75          | 27,921.75           | 0.00           | 295,060.00      |
| <b>Footpaths Infrastructure ***</b>                                                                   |                                                              |            |                    |                     |                |                 |
| 10003                                                                                                 | Items incorrectly coded through operational project codes    | 599.74     | 0.00               | 0.00                | 0.00           | 0.00            |
| 10698                                                                                                 | Buayanyup Drain Shared Path(C)                               | 2,233.86   | 49,446.00          | 49,446.00           | 0.00           | 49,446.00       |
| 10736                                                                                                 | Arnup Drive Footpath Construction(C)                         | 90.36      | 70,922.01          | 70,922.01           | 0.00           | 74,672.00       |
| 10737                                                                                                 | Backhouse / Falkingham Footpath Construction(C)              | 170.98     | 0.00               | 0.00                | 0.00           | 0.00            |
| 10741                                                                                                 | Busselton CBD Footpath Renewal(C)                            | 0.00       | 50,001.00          | 50,001.00           | 0.00           | 100,000.00      |
| 10742                                                                                                 | Carey Street Footpath Construction(C)                        | 7,968.90   | 67,930.95          | 67,930.95           | 0.00           | 271,724.00      |
| 10744                                                                                                 | End of Trip Footpath Construction(C)                         | 0.00       | 2,499.99           | 2,499.99            | 0.00           | 10,000.00       |
| 10746                                                                                                 | Micro Brewery - Footpath and Landscaping(C)                  | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 10748                                                                                                 | Sloan Drive Footpath(C)                                      | 387.53     | 0.00               | 0.00                | 0.00           | 0.00            |
| 10749                                                                                                 | Wayfinding Signage - Footpath & Cycleways(C)                 | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 10960                                                                                                 | Dunsborough Centennial Park Project(C)                       | 0.00       | 99,384.00          | 99,384.00           | 0.00           | 99,384.00       |
| 10971                                                                                                 | Allan Street Cycleway Lighting(C)                            | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 11986                                                                                                 | Causeway Road Shared Path(C)                                 | 0.00       | 194,455.00         | 194,455.00          | 0.00           | 194,455.00      |
| 12439                                                                                                 | End of Trip Facilities for Cyclists(C)                       | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12480                                                                                                 | Dual Use Path - Dunsborough to Busselton(C)                  | 0.00       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12727                                                                                                 | Valley Road Footpath(C)                                      | 88.67      | 0.00               | 0.00                | 0.00           | 0.00            |
| 12730                                                                                                 | Thurkle Street Shared Path(C)                                | 151.51     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12731                                                                                                 | Busselton Bypass - Fairway to Kangaroo Gully(C)              | 57.59      | 0.00               | 0.00                | 0.00           | 0.00            |
| 12816                                                                                                 | Coastal Principled Shares Path (C)                           | 0.00       | 51,583.26          | 51,583.26           | 0.00           | 206,333.00      |
| 12817                                                                                                 | Prince Regent Drive (C)                                      | 0.00       | 35,250.00          | 35,250.00           | 0.00           | 141,000.00      |
| 12818                                                                                                 | Kaloorup Road (C)                                            | 600.00     | 19,500.00          | 19,500.00           | 0.00           | 78,000.00       |
| 12877                                                                                                 | Principle Shared Path (PSP) Development Approvals (C)        | 0.00       | 6,249.99           | 6,249.99            | 0.00           | 25,000.00       |
|                                                                                                       |                                                              | 12,349.14  | 647,222.20         | 647,222.20          | 0.00           | 1,250,014.00    |
| <b>Parks, Gardens and Reserves ***</b>                                                                |                                                              |            |                    |                     |                |                 |
| 10613                                                                                                 | Meelup Coastal Parking & Landscaping(C)                      | 612.84     | 44,559.48          | 44,559.48           | 0.00           | 178,238.00      |

City of Busselton  
Capital Acquisition & Construction Report  
For Period Ending 30 September 2022

|                                                                     | Actual YTD   | Amended Budget YTD | Original Budget YTD | Amended Budget | Budget Original |
|---------------------------------------------------------------------|--------------|--------------------|---------------------|----------------|-----------------|
|                                                                     | \$           | \$                 | \$                  | \$             | \$              |
| <b>Land</b>                                                         |              |                    |                     |                |                 |
| 10643 Coastal Adaptation: Forth St (Stage 1)(C)                     | 0.00         | 0.00               | 0.00                | 0.00           | 0.00            |
| 10645 Coastal Adaptation: Mitigation of Coastal Flooding (Drain)(C) | 1,873.58     | 0.00               | 0.00                | 0.00           | 0.00            |
| 10646 Coastal Adaptation: Mitigation of Coastal Flooding (Dunes)(C) | 90.36        | 0.00               | 0.00                | 0.00           | 0.00            |
| 10674 Dunsborough Lakes Sporting Precinct - Outdoor Courts(C)       | 6,756.50     | 0.00               | 0.00                | 0.00           | 531,497.00      |
| 10762 Busselton Foreshore - Exercise Equipment(C)                   | 2,605.91     | 0.00               | 0.00                | 0.00           | 0.00            |
| 10763 Busselton Foreshore - Stage 3(C)                              | 200.37       | 0.00               | 0.00                | 0.00           | 0.00            |
| 10765 Foreshore Busselton - High Street to Carey Street(C)          | 2,418.60     | 2,499.99           | 2,499.99            | 0.00           | 10,000.00       |
| 10767 Port Geographe General Improvements/ Foreshore(C)             | 0.00         | 43,365.26          | 43,365.26           | 0.00           | 82,285.00       |
| 10775 Coastal Protection Works(C)                                   | 177.38       | 0.00               | 0.00                | 0.00           | 0.00            |
| 10777 Coastal Structures (West Busselton Seawall - Stage 2)(C)      | 26,124.93    | 146,560.00         | 146,560.00          | 0.00           | 146,560.00      |
| 10821 Barnard Park East Foreshore Landscaping(C)                    | 17,203.04    | 0.00               | 0.00                | 0.00           | 0.00            |
| 10831 Rotary Park / War Memorial Relocation(C)                      | 0.00         | 0.00               | 0.00                | 0.00           | 525,000.00      |
| 10852 RBFS Various Grant Applications(C)                            | 0.00         | 31,800.00          | 31,800.00           | 0.00           | 31,800.00       |
| 10950 King Street Reserve - Park Upgrade (Coastal Node)(C)          | 8.64         | 0.00               | 0.00                | 0.00           | 0.00            |
| 10951 Mitchell Park Upgrade(C)                                      | 0.00         | 37,491.00          | 37,491.00           | 0.00           | 37,491.00       |
| 10952 Possum Park Barnard East Upgrade(C)                           | 550.31       | 0.00               | 0.00                | 0.00           | 0.00            |
| 10953 Youth Skate Park(C)                                           | 0.00         | 2,499.99           | 2,499.99            | 0.00           | 10,000.00       |
| 10962 Meelup Regional Park - Capital Projects(C)                    | 74.25        | 0.00               | 0.00                | 0.00           | 0.00            |
| 10966 Provenance SAR Area General Improvements to the Area(C)       | 0.00         | 9,999.00           | 9,999.00            | 0.00           | 20,000.00       |
| 10967 Shade Sail Program(C)                                         | 0.00         | 121,413.99         | 121,413.99          | 0.00           | 196,414.00      |
| 10969 Vasse SAR Area General Improvements to the Area(C)            | 15,612.88    | 37,500.00          | 37,500.00           | 0.00           | 150,000.00      |
| 11033 Dunsborough Nature Based Playground(C)                        | 0.00         | 0.00               | 0.00                | 0.00           | 0.00            |
| 11034 Dunsborough Non-Potable Water Network(C)                      | 8,089.99     | 90,784.00          | 90,784.00           | 0.00           | 90,784.00       |
| 11035 Park Furniture Replacement - Replace aged & unsafe Equip(C)   | 0.00         | 7,500.00           | 7,500.00            | 0.00           | 30,000.00       |
| 11036 Playgrounds General - Replacement of playground equipment(C)  | 3,198.60     | 43,749.99          | 43,749.99           | 0.00           | 175,000.00      |
| 11109 BBQ Placement and Replacement(C)                              | 0.00         | 3,750.00           | 3,750.00            | 0.00           | 15,000.00       |
| 11110 Cabarita Road - POS Upgrade(C)                                | 0.00         | 0.00               | 0.00                | 0.00           | 0.00            |
| 11115 Kingfish/ Costello - POS Upgrade(C)                           | 34.20        | 0.00               | 0.00                | 0.00           | 0.00            |
| 12224 Sand Re-Nourishment(C)                                        | 302.53       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12251 Cricket Wicket Renewal(C)                                     | 0.00         | 9,807.51           | 9,807.51            | 0.00           | 39,230.00       |
| 12267 Townscape Street Furniture Replacement - Busselton(C)         | 93.75        | 0.00               | 0.00                | 0.00           | 0.00            |
| 12333 Townscape Works Dunsborough(C)                                | 310,461.64   | 649,245.00         | 649,245.00          | 0.00           | 1,298,490.00    |
| 12382 Rails to Trails - Continuation of Implementation Plan(C)      | 28.20        | 88,243.00          | 88,243.00           | 0.00           | 88,243.00       |
| 12401 Barnard East Underground Power(C)                             | 2,508.46     | 0.00               | 0.00                | 0.00           | 0.00            |
| 12402 Bovell - Connection of Services(C)                            | 87,701.53    | 0.00               | 0.00                | 0.00           | 90,902.00       |
| 12407 Dunsborough Lakes Sporting Precinct (Stage 1)(C)              | (7,021.08)   | 34,140.00          | 34,140.00           | 0.00           | 594,983.00      |
| 12420 Vidler Road Waste Site Capital Improvements(C)                | (0.01)       | 28,955.00          | 28,955.00           | 0.00           | 28,955.00       |
| 12421 City Lined Landfill Stage 2 - Preliminary Works(C)            | 102,091.68   | 0.00               | 0.00                | 0.00           | 1,950,000.00    |
| 12422 Liquid Waste Pond Renewal Works(C)                            | 0.00         | 0.00               | 0.00                | 0.00           | 0.00            |
| 12424 Regional Waste Hub Development(C)                             | 124.83       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12425 Busselton Landfill Post-closure Capping, Rehab & Remediat(C)  | 0.00         | 0.00               | 0.00                | 0.00           | 2,000,000.00    |
| 12428 Transfer Station Development(C)                               | 1,400.00     | 158,375.00         | 158,375.00          | 0.00           | 308,375.00      |
| 12448 Beachlands Groyne 2(C)                                        | 0.00         | 0.00               | 0.00                | 0.00           | 0.00            |
| 12473 Quindalup Sea Rescue Boat Ramp(C)                             | 280.73       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12506 NCC Infrastructure(C)                                         | 136.78       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12526 Beach Access Improvements(C)                                  | 914.54       | 8,750.01           | 8,750.01            | 0.00           | 35,000.00       |
| 12528 Dunsborough Town Centre/ Foreshore(C)                         | 152.56       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12530 Busselton Foreshore Jetty Precinct(C)                         | 469.58       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12703 Elijah Circle POS(C)                                          | 216.36       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12708 Yallingup Beach Showers(C)                                    | 0.00         | 0.00               | 0.00                | 0.00           | 0.00            |
| 12810 Churchill Park Main Oval redevelopment(C)                     | 1,415.76     | 42,033.00          | 42,033.00           | 0.00           | 168,132.00      |
| 12812 Coastal Adaptation : Forth St (Stage 2)(C)                    | 0.00         | 31,249.98          | 31,249.98           | 0.00           | 125,000.00      |
| 12813 Coastal Adaptation : Dunsborough Dunnbay Road to Highview(C)  | 0.00         | 0.00               | 0.00                | 0.00           | 964,798.00      |
| 12819 Beach Enclosures(C)                                           | 0.00         | 0.00               | 0.00                | 0.00           | 100,491.00      |
| 12820 Bird Crescent Dunsborough POS- improvements(C)                | 0.00         | 2,750.01           | 2,750.01            | 0.00           | 11,000.00       |
| 12821 Churchill Park - Main Oval Renewal (C)                        | 0.00         | 111,139.50         | 111,139.50          | 0.00           | 444,558.00      |
| 12844 Dunsborough Landfill - Washdown Bay(C)                        | 0.00         | 0.00               | 0.00                | 0.00           | 150,000.00      |
| 12846 Mitchell Park Landscape Upgrade Stage 2(C)                    | 0.00         | 0.00               | 0.00                | 0.00           | 150,000.00      |
| 12849 Sport Oval Lighting - Vasse Ovals(C)                          | 6,410.00     | 268,750.01         | 268,750.01          | 0.00           | 475,000.00      |
| 12850 Dunsborough Lakes Sporting Precinct (Stage 1) - Planning (C)  | 0.00         | 0.00               | 0.00                | 0.00           | 105,165.00      |
|                                                                     | 593,320.22   | 2,056,910.72       | 2,056,910.72        | 0.00           | 11,358,391.00   |
| <b>Jetty Infrastructure ***</b>                                     |              |                    |                     |                |                 |
| 10818 Busselton Jetty - Capital Expenditure(C)                      | 73,960.50    | 70,158.00          | 70,158.00           | 0.00           | 280,632.00      |
|                                                                     | 73,960.50    | 70,158.00          | 70,158.00           | 0.00           | 280,632.00      |
| <b>Drainage Infrastructure ***</b>                                  |              |                    |                     |                |                 |
| 10691 Busselton LIA - Geocatch Drain Partnership WSUD Improve(C)    | 0.00         | 0.00               | 0.00                | 0.00           | 30,000.00       |
| 10692 Carey Street Drainage Upgrade(C)                              | 353.96       | 55,092.30          | 55,092.30           | 0.00           | 220,369.00      |
| 12814 High View Road Drainage Works(C)                              | 2,253.75     | 55,389.75          | 55,389.75           | 0.00           | 221,559.00      |
| 12815 North Street Drainage Works(C)                                | 1,025.07     | 58,263.99          | 58,263.99           | 0.00           | 233,056.00      |
|                                                                     | 3,632.78     | 168,746.04         | 168,746.04          | 0.00           | 704,984.00      |
| <b>Regional Airport and Industrial Park ***</b>                     |              |                    |                     |                |                 |
| 10583 Airport Construction Stage 2, Airfield(C)                     | 0.00         | 0.00               | 0.00                | 0.00           | 1,350,000.00    |
| 10590 Airport Development - Project Expenses(C)                     | 0.00         | 0.00               | 0.00                | 0.00           | 10,410.00       |
| 10591 Airport Fencing Works(C)                                      | 219.04       | 0.00               | 0.00                | 0.00           | 0.00            |
| 12941 Airport Operations - Buildings(C)                             | 0.00         | 1,250.01           | 1,250.01            | 0.00           | 5,000.00        |
|                                                                     | 219.04       | 1,250.01           | 1,250.01            | 0.00           | 1,365,410.00    |
| <b>Sub-Total Infrastructure ***</b>                                 |              |                    |                     |                |                 |
|                                                                     | 1,239,254.71 | 5,887,185.09       | 5,887,185.09        | 0.00           | 22,600,157.00   |
| <b>Grand Total</b>                                                  |              |                    |                     |                |                 |
|                                                                     | 5,719,239.34 | 9,532,399.86       | 9,532,399.86        | 0.00           | 66,460,608.00   |



| City of Busselton<br>Reserves                                          |                                  |         |                                                              |                  |                                   |                                    |
|------------------------------------------------------------------------|----------------------------------|---------|--------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                                |                                  |         |                                                              |                  |                                   |                                    |
|                                                                        | Transaction Type                 | Project | Project Name                                                 | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1001: Airport Existing Terminal Building Reserve</b>                |                                  |         |                                                              |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 323,125          | 323,125                           | 323,125                            |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 7,381                             | 7,381                              |
|                                                                        | Transfer From Reserve            | 12804   | Airport Terminal Building(C)                                 | -                | (31,787)                          | (31,787)                           |
|                                                                        | Transfer From Reserve            | 12941   | Airport Operations - Buildings(C) (B23)                      | -                | (5,000)                           | (5,000)                            |
|                                                                        | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 133,619                           | 133,619                            |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>323,125</b>   | <b>427,338</b>                    | <b>427,338</b>                     |
| <b>1003: Airport Marketing &amp; Incentive Reserve</b>                 |                                  |         |                                                              |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 6,385,898        | 6,385,898                         | 6,385,898                          |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 124,024                           | 124,024                            |
|                                                                        | Transfer From Reserve            | 10594   | Airport Operations(O)                                        | -                | (3,349,358)                       | (3,349,358)                        |
|                                                                        | Transfer To Reserve              | 10594   | Airport Operations(O)                                        | -                | 307,694                           | 307,694                            |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>6,385,898</b> | <b>3,468,258</b>                  | <b>3,468,258</b>                   |
| <b>1005: Barnard Park Sports Pavilion Building Reserve</b>             |                                  |         |                                                              |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 105,990          | 105,990                           | 105,990                            |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 2,181                             | 2,181                              |
|                                                                        |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                                        | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 36,658                            | 36,658                             |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>105,990</b>   | <b>144,829</b>                    | <b>144,829</b>                     |
| <b>1006: Building Asset Renewal Reserve Fund - General Buildings</b>   |                                  |         |                                                              |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 2,691,453        | 2,691,453                         | 2,691,453                          |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 47,425                            | 47,425                             |
|                                                                        |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                                        | Transfer From Reserve            | 12792   | Dunsborough Hall - Asbestos Management Allocation (C)        | -                | (17,000)                          | (17,000)                           |
|                                                                        | Transfer From Reserve            | 12793   | Bunker Bay Ablution - Improvements(C)                        | -                | (17,000)                          | (17,000)                           |
|                                                                        | Transfer From Reserve            | 12794   | Busselton Depot Workshop (O)                                 | -                | (30,000)                          | (30,000)                           |
|                                                                        | Transfer From Reserve            | 12795   | Busselton Depot CCTV & Electronic Gate(C)                    | -                | (55,000)                          | (55,000)                           |
|                                                                        | Transfer From Reserve            | 12796   | Depot Training Room - Roof Renewal(C)                        | -                | (10,600)                          | (10,600)                           |
|                                                                        | Transfer From Reserve            | 12797   | Dunsborough Hall Renewals(C)                                 | -                | (26,746)                          | (26,746)                           |
|                                                                        | Transfer From Reserve            | 12798   | High Street Hall (C)                                         | -                | (6,000)                           | (6,000)                            |
|                                                                        | Transfer From Reserve            | 12799   | High Street Hall - Roof Repairs(O)                           | -                | (12,000)                          | (12,000)                           |
|                                                                        | Transfer From Reserve            | 12800   | Old Courthouse and Jail Cells (C)                            | -                | (61,000)                          | (61,000)                           |
|                                                                        | Transfer From Reserve            | 12801   | Old Police Quarters - Roof Renewal(C)                        | -                | (60,000)                          | (60,000)                           |
|                                                                        | Transfer From Reserve            | 12802   | Old Police Quarters - Re-putty windows and Paint(O)          | -                | (5,000)                           | (5,000)                            |
|                                                                        | Transfer From Reserve            | 12803   | Seymour Park Toilets(C)                                      | -                | (5,400)                           | (5,400)                            |
|                                                                        | Transfer From Reserve            | 12927   | BPACC - Construction - Funded Building Asset Renewal Rese(C) | -                | (130,000)                         | (130,000)                          |
|                                                                        | Transfer From Reserve            | 12942   | Asbestos Removal & Replacement(C) (B23)                      | -                | (33,000)                          | (33,000)                           |
|                                                                        | Transfer From Reserve            | 12943   | Bay View Cres-Toilets(O) (B23)                               | -                | (9,500)                           | (9,500)                            |
|                                                                        | Transfer From Reserve            | 12944   | Bovell-Toilets & Change Rooms(O) (B23)                       | -                | (25,000)                          | (25,000)                           |
|                                                                        | Transfer From Reserve            | 12945   | Bunker Bay - Toilet(O) (B23)                                 | -                | (5,600)                           | (5,600)                            |
|                                                                        | Transfer From Reserve            | 12946   | Seymour Park Toilet(O) (B23)                                 | -                | (15,000)                          | (15,000)                           |
|                                                                        | Transfer From Reserve            | 12947   | Old Court House(O) (B23)                                     | -                | (15,000)                          | (15,000)                           |
|                                                                        | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 866,428                           | 866,428                            |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>2,691,453</b> | <b>3,066,460</b>                  | <b>3,066,460</b>                   |
| <b>1007: Busselton Area Drainage and Waterways Improvement Reserve</b> |                                  |         |                                                              |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 130,608          | 130,608                           | 130,608                            |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 1,362                             | 1,362                              |
|                                                                        |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                                        |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>130,608</b>   | <b>131,970</b>                    | <b>131,970</b>                     |
| <b>1008: Busselton Community Resource Centre Reserve</b>               |                                  |         |                                                              |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 422,705          | 422,705                           | 422,705                            |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 8,983                             | 8,983                              |
|                                                                        | Transfer From Reserve            | 12937   | Community Resource Centre(C) (B23)                           | -                | (20,000)                          | (20,000)                           |
|                                                                        | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 104,779                           | 104,779                            |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>422,705</b>   | <b>516,467</b>                    | <b>516,467</b>                     |



| City of Busselton<br>Reserves                        |                           |         |                                                                                                            |                  |                                   |                                    |
|------------------------------------------------------|---------------------------|---------|------------------------------------------------------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022              |                           |         |                                                                                                            |                  |                                   |                                    |
|                                                      | Transaction Type          | Project | Project Name                                                                                               | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1009: Busselton Foreshore Maintenance Reserve</b> |                           |         |                                                                                                            |                  |                                   |                                    |
|                                                      | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                                                                           | 12,690           | 12,690                            | 12,690                             |
|                                                      | Interest Earned           | 10904   | Other General Purpose Funding(O)                                                                           | -                | 296                               | 296                                |
|                                                      |                           |         |                                                                                                            | -                | -                                 | -                                  |
|                                                      |                           |         |                                                                                                            | -                | -                                 | -                                  |
|                                                      | Closing Balance 30/6/2023 |         |                                                                                                            | 12,690           | 12,986                            | 12,986                             |
| <b>1010: Busselton Jetty Tourist Park Reserve</b>    |                           |         |                                                                                                            |                  |                                   |                                    |
|                                                      | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                                                                           | 1,241,104        | 1,241,104                         | 1,241,104                          |
|                                                      | Interest Earned           | 10904   | Other General Purpose Funding(O)                                                                           | -                | 18,237                            | 18,237                             |
|                                                      | Transfer From Reserve     | 10297   | Busselton Jetty Tourist Park(O)                                                                            | -                | (170,367)                         | (170,367)                          |
|                                                      | Transfer From Reserve     | 12457   | Busselton Jetty Tourist Park Upgrade(C)                                                                    | -                | (45,686)                          | (45,686)                           |
|                                                      | Transfer From Reserve     | 12805   | Busselton Jetty Tourist Park Upgrade(O)                                                                    | -                | (25,000)                          | (25,000)                           |
|                                                      | Transfer From Reserve     | 12868   | Busselton Jetty Tourist Park - Replace Cabin 2 (C)                                                         | -                | (205,000)                         | (205,000)                          |
|                                                      | Transfer From Reserve     | 12869   | Busselton Jetty Tourist Park - Renewal Works Park 1 Ablut(C)                                               | -                | (46,120)                          | (46,120)                           |
|                                                      | Transfer From Reserve     | 12870   | Busselton Jetty Tourist Park - Replace Holden Colorado 4x4(C)                                              | -                | (25,430)                          | (25,430)                           |
|                                                      | Transfer From Reserve     | 12871   | Busselton Jetty Tourist Park - Replace Stihl FS110 Brushc(C)                                               | -                | (1,000)                           | (1,000)                            |
|                                                      | Transfer From Reserve     | 12872   | Busselton Jetty Tourist Park - Battery Powered Mule(C)                                                     | -                | (35,000)                          | (35,000)                           |
|                                                      | Transfer To Reserve       | 10297   | Busselton Jetty Tourist Park(O)                                                                            | -                | 404,788                           | 404,788                            |
|                                                      | Closing Balance 30/6/2023 |         |                                                                                                            | 1,241,104        | 1,110,526                         | 1,110,526                          |
| <b>1011: Busselton Library Building Reserve</b>      |                           |         |                                                                                                            |                  |                                   |                                    |
|                                                      | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                                                                           | 88,925           | 88,925                            | 88,925                             |
|                                                      | Interest Earned           | 10904   | Other General Purpose Funding(O)                                                                           | -                | 1,879                             | 1,879                              |
|                                                      | Transfer From Reserve     | 12789   | Busselton Library -Lighting Improvements(C)                                                                | -                | (9,224)                           | (9,224)                            |
|                                                      | Transfer To Reserve       | 10027   | Asset Management Administration(O)                                                                         | -                | 62,114                            | 62,114                             |
|                                                      | Closing Balance 30/6/2023 |         |                                                                                                            | 88,925           | 143,694                           | 143,694                            |
| <b>1012: CBD Enhancement Reserve</b>                 |                           |         |                                                                                                            |                  |                                   |                                    |
|                                                      | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                                                                           | 1,333,421        | 1,333,421                         | 1,333,421                          |
|                                                      | Interest Earned           | 10904   | Other General Purpose Funding(O)                                                                           | -                | 7,422                             | 7,422                              |
|                                                      | Transfer From Reserve     | 12333   | Townscape Works Dunsborough(C)                                                                             | -                | (1,298,490)                       | (1,298,490)                        |
|                                                      | Transfer To Reserve       | 10438   | Fire Station Surrounds(O)                                                                                  | -                | 56,478                            | 56,478                             |
|                                                      | Closing Balance 30/6/2023 |         |                                                                                                            | 1,333,421        | 98,831                            | 98,831                             |
| <b>1013: Cemetery Reserve</b>                        |                           |         |                                                                                                            |                  |                                   |                                    |
|                                                      | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                                                                           | 242,001          | 242,001                           | 242,001                            |
|                                                      | Interest Earned           | 10904   | Other General Purpose Funding(O)                                                                           | -                | 1,810                             | 1,810                              |
|                                                      | Transfer From Reserve     | 10158   | Dunsborough Cemetery(O)                                                                                    | -                | (17,273)                          | (17,273)                           |
|                                                      | Transfer From Reserve     | 12807   | Pioneer Cemetery - Implement Conservation Plan (Reserve (O)                                                | -                | (20,757)                          | (20,757)                           |
|                                                      | Transfer From Reserve     | 12808   | Dunsborough Cemetery (Reserve Funded)(O)                                                                   | -                | (20,757)                          | (20,757)                           |
|                                                      | Transfer From Reserve     | 12809   | Memorial Relocation(O)                                                                                     | -                | (50,000)                          | (50,000)                           |
|                                                      | Transfer To Reserve       | 10157   | Busselton Cemetery(O)                                                                                      | -                | 119,000                           | 119,000                            |
|                                                      | Closing Balance 30/6/2023 |         |                                                                                                            | 242,001          | 254,024                           | 254,024                            |
| <b>1014: City Car Parking and Access Reserve</b>     |                           |         |                                                                                                            |                  |                                   |                                    |
|                                                      | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                                                                           | 1,213,889        | 1,213,889                         | 1,213,889                          |
|                                                      | Interest Earned           | 10904   | Other General Purpose Funding(O)                                                                           | -                | 16,626                            | 16,626                             |
|                                                      | Transfer From Reserve     | 12806   | Margaret Street Beach Carpark(C)                                                                           | -                | (111,687)                         | (111,687)                          |
|                                                      | Transfer To Reserve       | 10027   | Asset Management Administration(O)                                                                         | -                | 165,137                           | 165,137                            |
|                                                      | Transfer To Reserve       | 10904   | Close Debt Reserve and Transfer Balance to City Car Parking Reserve<br>(Council Meeting 21 September 2022) | -                | 104,773                           | -                                  |
|                                                      | Closing Balance 30/6/2023 |         |                                                                                                            | 1,213,889        | 1,388,738                         | 1,283,965                          |

| City of Busselton<br>Reserves                                             |                           |         |                                                              |                  |                                   |                                    |
|---------------------------------------------------------------------------|---------------------------|---------|--------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                                   |                           |         |                                                              |                  |                                   |                                    |
|                                                                           | Transaction Type          | Project | Project Name                                                 | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1015: Civic and Administration Building Reserve</b>                    |                           |         |                                                              |                  |                                   |                                    |
|                                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                             | 497,009          | 497,009                           | 497,009                            |
|                                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                             | -                | 9,279                             | 9,279                              |
|                                                                           | Transfer From Reserve     | 10016   | Civic and Administration Centre Minor Upgrades(C)            | -                | (35,000)                          | (35,000)                           |
|                                                                           | Transfer From Reserve     | 12790   | Administration Building- 2-16 Southern Drive - Major Main(O) | -                | (65,000)                          | (65,000)                           |
|                                                                           | Transfer To Reserve       | 10027   | Asset Management Administration(O)                           | -                | 433,850                           | 433,850                            |
|                                                                           | Closing Balance 30/6/2023 |         |                                                              | 497,009          | 840,138                           | 840,138                            |
| <b>1016: Coastal and Climate Adaptation Reserve</b>                       |                           |         |                                                              |                  |                                   |                                    |
|                                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                             | 566,908          | 566,908                           | 566,908                            |
|                                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                             | -                | 2,882                             | 2,882                              |
|                                                                           | Transfer From Reserve     | 10705   | Engineering Services Administration(O)                       | -                | (133,380)                         | (133,380)                          |
|                                                                           | Transfer From Reserve     | 10777   | Coastal Structures (West Busselton Seawall - Stage 2)(C)     | -                | (146,560)                         | (146,560)                          |
|                                                                           | Transfer From Reserve     | 11034   | Dunsborough Non-Potable Water Network(C)                     | -                | (45,392)                          | (45,392)                           |
|                                                                           | Transfer From Reserve     | 12811   | Sand Re-Nourishment(O)                                       | -                | (100,000)                         | (100,000)                          |
|                                                                           | Transfer From Reserve     | 12812   | Coastal Adaptation : Forth St (Stage 2)(C)                   | -                | (125,000)                         | (125,000)                          |
|                                                                           | Transfer From Reserve     | 12813   | Coastal Adaptation : Dunsborough Dumbay Road to Highview(C)  | -                | (783,750)                         | (783,750)                          |
|                                                                           | Transfer From Reserve     | 12873   | Coast Protection - Beach Monitoring Program(O)               | -                | (51,250)                          | (51,250)                           |
|                                                                           | Transfer From Reserve     | 12874   | Coastal Protection - Busselton Jetty Wave Monitoring(O)      | -                | (60,000)                          | (60,000)                           |
|                                                                           | Transfer From Reserve     | 12875   | Coastal Protection - Coastal Structures Inspections and R(O) | -                | (30,000)                          | (30,000)                           |
|                                                                           | Transfer To Reserve       | 10027   | Asset Management Administration(O)                           | -                | 1,100,911                         | 1,100,911                          |
|                                                                           | Transfer To Reserve       | 10180   | Locke Estate(O)                                              | -                | 64,000                            | 64,000                             |
|                                                                           | Closing Balance 30/6/2023 |         |                                                              | 566,908          | 259,370                           | 259,370                            |
| <b>1017: Commonage Community Facilities Dunsborough Lakes SR</b>          |                           |         |                                                              |                  |                                   |                                    |
|                                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                             | 74,507           | 74,507                            | 74,507                             |
|                                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                             | -                | 1,739                             | 1,739                              |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           | Closing Balance 30/6/2023 |         |                                                              | 74,507           | 76,245                            | 76,245                             |
| <b>1018: Commonage Community Facilities South Biddle Precinct Reserve</b> |                           |         |                                                              |                  |                                   |                                    |
|                                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                             | 908,566          | 908,566                           | 908,566                            |
|                                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                             | -                | 21,197                            | 21,197                             |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           | Closing Balance 30/6/2023 |         |                                                              | 908,566          | 929,763                           | 929,763                            |
| <b>1019: Commonage Precinct Bushfire Facilities Reserve</b>               |                           |         |                                                              |                  |                                   |                                    |
|                                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                             | 58,746           | 58,746                            | 58,746                             |
|                                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                             | -                | 1,371                             | 1,371                              |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           | Closing Balance 30/6/2023 |         |                                                              | 58,746           | 60,117                            | 60,117                             |
| <b>1020: Commonage Precinct Infrastructure Road Reserve</b>               |                           |         |                                                              |                  |                                   |                                    |
|                                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                             | 817              | 817                               | 817                                |
|                                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                             | -                | 19                                | 19                                 |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           |                           |         |                                                              | -                | -                                 | -                                  |
|                                                                           | Closing Balance 30/6/2023 |         |                                                              | 817              | 836                               | 836                                |

| City of Busselton<br>Reserves                         |                                  |         |                                                              |                  |                                   |                                    |
|-------------------------------------------------------|----------------------------------|---------|--------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022               |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Transaction Type                 | Project | Project Name                                                 | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1021: Community Facilities - Airport North</b>     |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 3,176,663        | 3,176,663                         | 3,176,663                          |
|                                                       | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 76,761                            | 76,761                             |
|                                                       |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                       | Transfer To Reserve              | 11026   | Planning Administration(O)                                   | -                | 115,809                           | 115,809                            |
|                                                       | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>3,176,663</b> | <b>3,369,232</b>                  | <b>3,369,232</b>                   |
| <b>1022: Community Facilities - Broadwater</b>        |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 197,732          | 197,732                           | 197,732                            |
|                                                       | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 4,696                             | 4,696                              |
|                                                       |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                       | Transfer To Reserve              | 11026   | Planning Administration(O)                                   | -                | 15,866                            | 15,866                             |
|                                                       | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>197,732</b>   | <b>218,293</b>                    | <b>218,293</b>                     |
| <b>1023: Community Facilities - Busselton</b>         |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 75,058           | 75,058                            | 75,058                             |
|                                                       | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 1,427                             | 1,427                              |
|                                                       |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                       | Transfer To Reserve              | 11026   | Planning Administration(O)                                   | -                | 21,558                            | 21,558                             |
|                                                       | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>75,058</b>    | <b>98,043</b>                     | <b>98,043</b>                      |
| <b>1024: Community Facilities - City District</b>     |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 1,116,044        | 1,116,044                         | 1,116,044                          |
|                                                       | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 15,862                            | 15,862                             |
|                                                       | Transfer From Reserve            | 10972   | Churchill Park Renew Sports Lights(C)                        | -                | (11,831)                          | (11,831)                           |
|                                                       | Transfer From Reserve            | 12849   | Sport Oval Lighting - Vasse Ovals(C)                         | -                | (100,000)                         | (100,000)                          |
|                                                       | Transfer From Reserve            | 12850   | Dunsborough Lakes Sporting Precinct (Stage 1) - Planning (C) | -                | (105,165)                         | (105,165)                          |
|                                                       | Transfer From Reserve            | 12916   | BPACC - Construction(C)                                      | -                | (550,000)                         | (550,000)                          |
|                                                       | Transfer To Reserve              | 11026   | Planning Administration(O)                                   | -                | 450,000                           | 450,000                            |
|                                                       | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>1,116,044</b> | <b>814,910</b>                    | <b>814,910</b>                     |
| <b>1025: Community Facilities - Dunsborough</b>       |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 465,445          | 465,445                           | 465,445                            |
|                                                       | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 6,038                             | 6,038                              |
|                                                       |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                       | Transfer To Reserve              | 11026   | Planning Administration(O)                                   | -                | 34,155                            | 34,155                             |
|                                                       | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>465,445</b>   | <b>505,638</b>                    | <b>505,638</b>                     |
| <b>1026: Community Facilities - Dunsborough Lakes</b> |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 712,436          | 712,436                           | 712,436                            |
|                                                       | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 165                               | 165                                |
|                                                       | Transfer From Reserve            | 10606   | Dunsborough Lakes Sporting Precinct (Stage 1) - Carparkin(C) | -                | (423,111)                         | (423,111)                          |
|                                                       |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                       | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>712,436</b>   | <b>289,490</b>                    | <b>289,490</b>                     |
| <b>1027: Community Facilities - Geographe</b>         |                                  |         |                                                              |                  |                                   |                                    |
|                                                       | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 139,274          | 139,274                           | 139,274                            |
|                                                       | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 2,913                             | 2,913                              |
|                                                       |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                       | Transfer To Reserve              | 11026   | Planning Administration(O)                                   | -                | 10,637                            | 10,637                             |
|                                                       | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>139,274</b>   | <b>152,824</b>                    | <b>152,824</b>                     |

| City of Busselton<br>Reserves                              |                                  |         |                                                                                                            |                  |                                   |                                    |
|------------------------------------------------------------|----------------------------------|---------|------------------------------------------------------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                    |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Transaction Type                 | Project | Project Name                                                                                               | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1028: Community Facilities - Port Geographe</b>         |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                                                                           | 352,422          | 352,422                           | 352,422                            |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                                                                           | -                | 8,223                             | 8,223                              |
|                                                            |                                  |         |                                                                                                            | -                | -                                 | -                                  |
|                                                            |                                  |         |                                                                                                            | -                | -                                 | -                                  |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                                                                            | <b>352,422</b>   | <b>360,644</b>                    | <b>360,644</b>                     |
| <b>1029: Community Facilities - Vasse</b>                  |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                                                                           | 175,154          | 175,154                           | 175,154                            |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                                                                           | -                | 8,575                             | 8,575                              |
|                                                            | Transfer From Reserve            | 12849   | Sport Oval Lighting - Vasse Ovals(C)                                                                       | -                | (275,000)                         | (275,000)                          |
|                                                            |                                  |         |                                                                                                            | -                | -                                 | -                                  |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                                                                            | <b>175,154</b>   | <b>(91,272)</b>                   | <b>(91,272)</b>                    |
| <b>1030: Corporate IT Systems Reserve</b>                  |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                                                                           | 378,520          | 378,520                           | 378,520                            |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                                                                           | -                | 7,998                             | 7,998                              |
|                                                            | Transfer From Reserve            | 12876   | ICT Services - Equipment & Software Purchases(C)                                                           | -                | (375,000)                         | (375,000)                          |
|                                                            | Transfer From Reserve            | 12928   | BPACC - IT Hardware & Software - Funded Corporate IT Syst(C)                                               | -                | (75,000)                          | (75,000)                           |
|                                                            | Transfer To Reserve              | 10027   | Asset Management Administration(O)                                                                         | -                | 137,614                           | 137,614                            |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                                                                            | <b>378,520</b>   | <b>74,132</b>                     | <b>74,132</b>                      |
| <b>1031: Debt Default Reserve</b>                          |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                                                                           | 102,371          | 102,371                           | 102,371                            |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                                                                           | -                | 2,402                             | 2,402                              |
|                                                            | Transfer From Reserve            | 10904   | Close Debt Reserve and Transfer Balance to City Car Parking Reserve<br>(Council Meeting 21 September 2022) | -                | (104,773)                         | -                                  |
|                                                            |                                  |         |                                                                                                            | -                | -                                 | -                                  |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                                                                            | <b>102,371</b>   | <b>-</b>                          | <b>104,773</b>                     |
| <b>1032: Election, Value and Corporate Expense Reserve</b> |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                                                                           | 254,330          | 254,330                           | 254,330                            |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                                                                           | -                | 5,104                             | 5,104                              |
|                                                            | Transfer From Reserve            | 11126   | Rates Administration(O)                                                                                    | -                | (80,000)                          | (80,000)                           |
|                                                            | Transfer To Reserve              | 10830   | Members of Council(O)                                                                                      | -                | 143,640                           | 143,640                            |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                                                                            | <b>254,330</b>   | <b>323,074</b>                    | <b>323,074</b>                     |
| <b>1033: Emergency Disaster Recovery Reserve</b>           |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                                                                           | 74,954           | 74,954                            | 74,954                             |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                                                                           | -                | 3,163                             | 3,163                              |
|                                                            |                                  |         |                                                                                                            | -                | -                                 | -                                  |
|                                                            | Transfer To Reserve              | 10007   | Emergency Contingency Costs (Other)(O)                                                                     | -                | 20,000                            | 20,000                             |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                                                                            | <b>74,954</b>    | <b>98,117</b>                     | <b>98,117</b>                      |
| <b>1034: Energy Sustainability Reserve</b>                 |                                  |         |                                                                                                            |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                                                                           | 168,407          | 168,407                           | 168,407                            |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                                                                           | -                | 3,334                             | 3,334                              |
|                                                            | Transfer From Reserve            | 12440   | Energy Efficiency Initiatives (Various Buildings) (C)                                                      | -                | (25,282)                          | (25,282)                           |
|                                                            | Transfer From Reserve            | 12440   | Energy Efficiency Initiatives (Various Buildings) (C)                                                      | -                | (107,952)                         | (107,952)                          |
|                                                            | Transfer To Reserve              | 12440   | Energy Efficiency Initiatives (Various Buildings) (C)                                                      | -                | 107,793                           | 107,793                            |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                                                                            | <b>168,407</b>   | <b>146,299</b>                    | <b>146,299</b>                     |



| City of Busselton<br>Reserves                                |                                  |         |                                                               |                  |                                   |                                    |
|--------------------------------------------------------------|----------------------------------|---------|---------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                      |                                  |         |                                                               |                  |                                   |                                    |
|                                                              | Transaction Type                 | Project | Project Name                                                  | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1035: Footpath and Cycleways Reserve</b>                  |                                  |         |                                                               |                  |                                   |                                    |
|                                                              | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                              | 1,246,636        | 1,246,636                         | 1,246,636                          |
|                                                              | Interest Earned                  | 10904   | Other General Purpose Funding(O)                              | -                | 5,421                             | 5,421                              |
|                                                              | Transfer From Reserve            | 10698   | Buayanyup Drain Shared Path(C)                                | -                | (31,897)                          | (31,897)                           |
|                                                              | Transfer From Reserve            | 10736   | Arnup Drive Footpath Construction(C)                          | -                | (69,672)                          | (69,672)                           |
|                                                              | Transfer From Reserve            | 10736   | Arnup Drive Footpath Construction(C)                          | -                | (5,000)                           | (5,000)                            |
|                                                              | Transfer From Reserve            | 10741   | Busselton CBD Footpath Renewal(C)                             | -                | (100,000)                         | (100,000)                          |
|                                                              | Transfer From Reserve            | 10742   | Carey Street Footpath Construction(C)                         | -                | (271,724)                         | (271,724)                          |
|                                                              | Transfer From Reserve            | 10744   | End of Trip Footpath Construction(C)                          | -                | (10,000)                          | (10,000)                           |
|                                                              | Transfer From Reserve            | 10960   | Dunsborough Centennial Park Project(C)                        | -                | (99,384)                          | (99,384)                           |
|                                                              | Transfer From Reserve            | 11986   | Causeway Road Shared Path(C)                                  | -                | (95,955)                          | (95,955)                           |
|                                                              | Transfer From Reserve            | 12382   | Rails to Trails - Continuation of Implementation Plan(C)      | -                | (88,243)                          | (88,243)                           |
|                                                              | Transfer From Reserve            | 12816   | Coastal Principled Shares Path (C)                            | -                | (206,333)                         | (206,333)                          |
|                                                              | Transfer From Reserve            | 12817   | Prince Regent Drive (C)                                       | -                | (141,000)                         | (141,000)                          |
|                                                              | Transfer From Reserve            | 12818   | Kaloorup Road (C)                                             | -                | (78,000)                          | (78,000)                           |
|                                                              | Transfer From Reserve            | 12877   | Principle Shared Path (PSP) Development Approvals (C)         | -                | (25,000)                          | (25,000)                           |
|                                                              | Transfer To Reserve              | 10027   | Asset Management Administration(O)                            | -                | 1,277,057                         | 1,277,057                          |
|                                                              | <b>Closing Balance 30/6/2023</b> |         |                                                               | <b>1,246,636</b> | <b>1,306,906</b>                  | <b>1,306,906</b>                   |
| <b>1036: Furniture and Equipment Reserve</b>                 |                                  |         |                                                               |                  |                                   |                                    |
|                                                              | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                              | 516,181          | 516,181                           | 516,181                            |
|                                                              | Interest Earned                  | 10904   | Other General Purpose Funding(O)                              | -                | 6,752                             | 6,752                              |
|                                                              | Transfer From Reserve            | 12876   | ICT Services - Equipment & Software Purchases(C)              | -                | (219,845)                         | (219,845)                          |
|                                                              | Transfer From Reserve            | 12878   | Naturaliste Community Centre (NCC) - Purchase Office Furn(C)  | -                | (20,000)                          | (20,000)                           |
|                                                              | Transfer From Reserve            | 12917   | BPACC - Loose Furniture & Fittings(C)                         | -                | (250,000)                         | (250,000)                          |
|                                                              | Transfer From Reserve            | 12938   | YCAB (Youth Precinct Foreshore)(C) (B23)                      | -                | (5,091)                           | (5,091)                            |
|                                                              | Transfer From Reserve            | 12939   | Administration Building- 2-16 Southern Drive(C) (B23)         | -                | (15,000)                          | (15,000)                           |
|                                                              | Transfer From Reserve            | 12940   | Depot Building-Busselton(C) (B23)                             | -                | (50,000)                          | (50,000)                           |
|                                                              | Transfer From Reserve            | 14730   | Geographe Leisure Centre Fitness Equipment(C)                 | -                | (18,160)                          | (18,160)                           |
|                                                              | Transfer To Reserve              | 10027   | Asset Management Administration(O)                            | -                | 110,091                           | 110,091                            |
|                                                              | <b>Closing Balance 30/6/2023</b> |         |                                                               | <b>516,181</b>   | <b>54,928</b>                     | <b>54,928</b>                      |
| <b>1037: Geographe Leisure Centre Building (GLC) Reserve</b> |                                  |         |                                                               |                  |                                   |                                    |
|                                                              | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                              | 314,128          | 314,128                           | 314,128                            |
|                                                              | Interest Earned                  | 10904   | Other General Purpose Funding(O)                              | -                | 2,910                             | 2,910                              |
|                                                              | Transfer From Reserve            | 10788   | GLC Building Improvements(C)                                  | -                | (189,304)                         | (189,304)                          |
|                                                              | Transfer From Reserve            | 10788   | GLC Building Improvements(C)                                  | -                | (234,630)                         | (234,630)                          |
|                                                              | Transfer To Reserve              | 10027   | Asset Management Administration(O)                            | -                | 315,962                           | 315,962                            |
|                                                              | <b>Closing Balance 30/6/2023</b> |         |                                                               | <b>314,128</b>   | <b>209,066</b>                    | <b>209,066</b>                     |
| <b>1038: Jetty Maintenance Reserve</b>                       |                                  |         |                                                               |                  |                                   |                                    |
|                                                              | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                              | 6,320,301        | 6,320,301                         | 6,320,301                          |
|                                                              | Interest Earned                  | 10904   | Other General Purpose Funding(O)                              | -                | 136,007                           | 136,007                            |
|                                                              | Transfer From Reserve            | 10048   | Busselton Jetty(O)                                            | -                | (509,398)                         | (509,398)                          |
|                                                              | Transfer From Reserve            | 10818   | Busselton Jetty - Capital Expenditure(C)                      | -                | (280,632)                         | (280,632)                          |
|                                                              | Transfer From Reserve            | 12909   | Busselton Jetty - Replacement Stihl M5381 Chainsaw(C)         | -                | (1,891)                           | (1,891)                            |
|                                                              | Transfer From Reserve            | 12910   | Busselton Jetty - Replacement Honda EU20 Generator (Jetty)(C) | -                | (2,827)                           | (2,827)                            |
|                                                              | Transfer To Reserve              | 10027   | Asset Management Administration(O)                            | -                | 343,064                           | 343,064                            |
|                                                              | Transfer To Reserve              | 10048   | Busselton Jetty(O)                                            | -                | 826,541                           | 826,541                            |
|                                                              | Transfer To Reserve              | 10160   | Equinox Cafe(O)                                               | -                | 92,327                            | 92,327                             |
|                                                              | Transfer To Reserve              | 10161   | Goose Cafe(O)                                                 | -                | 51,178                            | 51,178                             |
|                                                              | Transfer To Reserve              | 10162   | Micro Brewery Building(O)                                     | -                | 93,085                            | 93,085                             |
|                                                              | Transfer To Reserve              | 11704   | Busselton Tennis Club Building (Old)(O)                       | -                | 25,000                            | 25,000                             |
|                                                              | Transfer To Reserve              | 11798   | Hotel Site 2(O)                                               | -                | 36,474                            | 36,474                             |
|                                                              | <b>Closing Balance 30/6/2023</b> |         |                                                               | <b>6,320,301</b> | <b>7,129,229</b>                  | <b>7,129,229</b>                   |
| <b>1039: Jetty Self Insurance Reserve</b>                    |                                  |         |                                                               |                  |                                   |                                    |
|                                                              | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                              | 573,410          | 573,410                           | 573,410                            |
|                                                              | Interest Earned                  | 10904   | Other General Purpose Funding(O)                              | -                | 13,376                            | 13,376                             |
|                                                              |                                  |         |                                                               | -                | -                                 | -                                  |
|                                                              | Transfer To Reserve              | 10048   | Busselton Jetty(O)                                            | -                | 78,297                            | 78,297                             |
|                                                              | <b>Closing Balance 30/6/2023</b> |         |                                                               | <b>573,410</b>   | <b>665,084</b>                    | <b>665,084</b>                     |

| City of Busselton<br>Reserves                                      |                                  |         |                                                      |                  |                                   |                                    |
|--------------------------------------------------------------------|----------------------------------|---------|------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                            |                                  |         |                                                      |                  |                                   |                                    |
|                                                                    | Transaction Type                 | Project | Project Name                                         | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1040: Joint Venture Aged Housing Reserve (Harris/Winderlup)</b> |                                  |         |                                                      |                  |                                   |                                    |
|                                                                    | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                     | 1,491,225        | 1,491,225                         | 1,491,225                          |
|                                                                    | Interest Earned                  | 10904   | Other General Purpose Funding(O)                     | -                | 30,784                            | 30,784                             |
|                                                                    | Transfer From Reserve            | 12231   | Aged Housing Capital Improvements - Harris Road(C)   | -                | (12,608)                          | (12,608)                           |
|                                                                    | Transfer From Reserve            | 12233   | Aged Housing Capital Improvements - Winderlup(C)     | -                | (25,215)                          | (25,215)                           |
|                                                                    | Transfer To Reserve              | 11684   | Winderlup Court Aged Housing(O)                      | -                | 186,626                           | 186,626                            |
|                                                                    | <b>Closing Balance 30/6/2023</b> |         |                                                      | <b>1,491,225</b> | <b>1,670,812</b>                  | <b>1,670,812</b>                   |
| <b>1041: Legal Expenses Reserve</b>                                |                                  |         |                                                      |                  |                                   |                                    |
|                                                                    | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                     | 638,294          | 638,294                           | 638,294                            |
|                                                                    | Interest Earned                  | 10904   | Other General Purpose Funding(O)                     | -                | 12,603                            | 12,603                             |
|                                                                    |                                  |         |                                                      | -                | -                                 | -                                  |
|                                                                    |                                  |         |                                                      | -                | -                                 | -                                  |
|                                                                    | <b>Closing Balance 30/6/2023</b> |         |                                                      | <b>638,294</b>   | <b>650,898</b>                    | <b>650,898</b>                     |
| <b>1042: Locke Estate Reserve</b>                                  |                                  |         |                                                      |                  |                                   |                                    |
|                                                                    | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                     | 6,589            | 6,589                             | 6,589                              |
|                                                                    | Interest Earned                  | 10904   | Other General Purpose Funding(O)                     | -                | 153                               | 153                                |
|                                                                    |                                  |         |                                                      | -                | -                                 | -                                  |
|                                                                    |                                  |         |                                                      | -                | -                                 | -                                  |
|                                                                    | <b>Closing Balance 30/6/2023</b> |         |                                                      | <b>6,589</b>     | <b>6,741</b>                      | <b>6,741</b>                       |
| <b>1043: Long Service Leave Reserve</b>                            |                                  |         |                                                      |                  |                                   |                                    |
|                                                                    | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                     | 4,054,581        | 4,054,581                         | 4,054,581                          |
|                                                                    | Interest Earned                  | 10904   | Other General Purpose Funding(O)                     | -                | 83,332                            | 83,332                             |
|                                                                    | Transfer From Reserve            | 10041   | Building Services(O)                                 | -                | (19,332)                          | (19,332)                           |
|                                                                    | Transfer From Reserve            | 10217   | Busselton Library(O)                                 | -                | (12,935)                          | (12,935)                           |
|                                                                    | Transfer From Reserve            | 10461   | Geographie Leisure Centre(O)                         | -                | (54,830)                          | (54,830)                           |
|                                                                    | Transfer From Reserve            | 10462   | Naturaliste Community Centre(O)                      | -                | (14,256)                          | (14,256)                           |
|                                                                    | Transfer From Reserve            | 10652   | Community & Commercial Services Support(O)           | -                | (43,908)                          | (43,908)                           |
|                                                                    | Transfer From Reserve            | 10678   | Customer Services(O)                                 | -                | (8,409)                           | (8,409)                            |
|                                                                    | Transfer From Reserve            | 10704   | Engineering & Works Services Support(O)              | -                | (18,295)                          | (18,295)                           |
|                                                                    | Transfer From Reserve            | 10710   | Environmental Health Services Administration(O)      | -                | (14,393)                          | (14,393)                           |
|                                                                    | Transfer From Reserve            | 10711   | Environmental Management Administration(O)           | -                | (14,421)                          | (14,421)                           |
|                                                                    | Transfer From Reserve            | 10790   | Governance Support Services(O)                       | -                | (10,657)                          | (10,657)                           |
|                                                                    | Transfer From Reserve            | 10810   | Human Resources & Payroll(O)                         | -                | (11,964)                          | (11,964)                           |
|                                                                    | Transfer From Reserve            | 10824   | Legal and Compliance Services(O)                     | -                | (32,581)                          | (32,581)                           |
|                                                                    | Transfer From Reserve            | 10900   | Office of the CEO(O)                                 | -                | (120,000)                         | (120,000)                          |
|                                                                    | Transfer From Reserve            | 10901   | Operations Services Administration(O)                | -                | (45,697)                          | (45,697)                           |
|                                                                    | Transfer From Reserve            | 10902   | Operations Services Works(O)                         | -                | (137,631)                         | (137,631)                          |
|                                                                    | Transfer From Reserve            | 10905   | Other Law, Order & Public Safety(O)                  | -                | (18,435)                          | (18,435)                           |
|                                                                    | Transfer From Reserve            | 11041   | Property Services Administration(O)                  | -                | (5,212)                           | (5,212)                            |
|                                                                    | Transfer From Reserve            | 11124   | Public Relations(O)                                  | -                | (5,982)                           | (5,982)                            |
|                                                                    | Transfer From Reserve            | 11126   | Rates Administration(O)                              | -                | (11,212)                          | (11,212)                           |
|                                                                    | Transfer From Reserve            | 11128   | Recreation Administration(O)                         | -                | (16,788)                          | (16,788)                           |
|                                                                    | Transfer From Reserve            | 12225   | Sanitation Waste Services Administration(O)          | -                | (34,681)                          | (34,681)                           |
|                                                                    | Transfer From Reserve            | 12258   | Statutory Planning(O)                                | -                | (16,685)                          | (16,685)                           |
|                                                                    | Transfer To Reserve              | 10810   | Human Resources & Payroll(O)                         | -                | 450,000                           | 450,000                            |
|                                                                    | <b>Closing Balance 30/6/2023</b> |         |                                                      | <b>4,054,581</b> | <b>3,919,609</b>                  | <b>3,919,609</b>                   |
| <b>1044: Major Traffic Improvements Reserve</b>                    |                                  |         |                                                      |                  |                                   |                                    |
|                                                                    | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                     | 1,184,734        | 1,184,734                         | 1,184,734                          |
|                                                                    | Interest Earned                  | 10904   | Other General Purpose Funding(O)                     | -                | 23,309                            | 23,309                             |
|                                                                    | Transfer From Reserve            | 10673   | Peel & Queen Street Roundabout Service Relocation(C) | -                | (19,941)                          | (19,941)                           |
|                                                                    | Transfer From Reserve            | 10831   | Rotary Park / War Memorial Relocation(C)             | -                | (375,000)                         | (375,000)                          |
|                                                                    | Transfer From Reserve            | 12845   | General Design / Modelling Works (O)                 | -                | (300,000)                         | (300,000)                          |
|                                                                    | Transfer To Reserve              | 10027   | Asset Management Administration(O)                   | -                | 344,035                           | 344,035                            |
|                                                                    | <b>Closing Balance 30/6/2023</b> |         |                                                      | <b>1,184,734</b> | <b>857,137</b>                    | <b>857,137</b>                     |



| City of Busselton<br>Reserves                                     |                                  |         |                                                              |                  |                                   |                                    |
|-------------------------------------------------------------------|----------------------------------|---------|--------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                           |                                  |         |                                                              |                  |                                   |                                    |
|                                                                   | Transaction Type                 | Project | Project Name                                                 | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1045: Marketing &amp; Area Promotion Reserve</b>               |                                  |         |                                                              |                  |                                   |                                    |
|                                                                   | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 655,702          | 655,702                           | 655,702                            |
|                                                                   | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 5,138                             | 5,138                              |
|                                                                   | Transfer From Reserve            | 10188   | Events(O)                                                    | -                | (212,746)                         | (212,746)                          |
|                                                                   | Transfer From Reserve            | 10188   | Events(O)                                                    | -                | (1,332,802)                       | (1,332,802)                        |
|                                                                   | Transfer From Reserve            | 14729   | Events Furniture & Equipment(C)                              | -                | (200,000)                         | (200,000)                          |
|                                                                   | Transfer To Reserve              | 10188   | Events(O)                                                    | -                | 1,332,802                         | 1,332,802                          |
|                                                                   | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>655,702</b>   | <b>248,094</b>                    | <b>248,094</b>                     |
| <b>1046: Naturaliste Community Centre Building (NCC) Reserve</b>  |                                  |         |                                                              |                  |                                   |                                    |
|                                                                   | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 170,089          | 170,089                           | 170,089                            |
|                                                                   | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 2,287                             | 2,287                              |
|                                                                   | Transfer From Reserve            | 12791   | Naturaliste Community Centre Fire Indicator Panel Renewal(C) | -                | (30,000)                          | (30,000)                           |
|                                                                   | Transfer From Reserve            | 12867   | Naturaliste Community Centre - Maintenance External Work(O)  | -                | (91,000)                          | (91,000)                           |
|                                                                   | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 72,415                            | 72,415                             |
|                                                                   | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>170,089</b>   | <b>123,791</b>                    | <b>123,791</b>                     |
| <b>1047: New Infrastructure Development Reserve</b>               |                                  |         |                                                              |                  |                                   |                                    |
|                                                                   | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 723,693          | 723,693                           | 723,693                            |
|                                                                   | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 6,026                             | 6,026                              |
|                                                                   | Transfer From Reserve            | 12407   | Dunsborough Lakes Sporting Precinct (Stage 1)(C)             | -                | (453,487)                         | (453,487)                          |
|                                                                   | Transfer From Reserve            | 12936   | Property Services Administration(C) (B23)                    | -                | (50,000)                          | (50,000)                           |
|                                                                   | Transfer To Reserve              |         | Dunsborough Football Club Loan Repayment (Recoup Reserve AC) | 2,124            | -                                 | -                                  |
|                                                                   | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>725,817</b>   | <b>226,232</b>                    | <b>226,232</b>                     |
| <b>1048: Other Infrastructure (Drainage, Signage Etc) Reserve</b> |                                  |         |                                                              |                  |                                   |                                    |
|                                                                   | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 403,731          | 403,731                           | 403,731                            |
|                                                                   | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 9,360                             | 9,360                              |
|                                                                   | Transfer From Reserve            | 10691   | Busselton LIA - Geocatch Drain Partnership WSUD Improve(C)   | -                | (30,000)                          | (30,000)                           |
|                                                                   | Transfer From Reserve            | 10692   | Carey Street Drainage Upgrade(C)                             | -                | (220,369)                         | (220,369)                          |
|                                                                   | Transfer From Reserve            | 10852   | RBFS Various Grant Applications(C)                           | -                | (15,900)                          | (15,900)                           |
|                                                                   | Transfer From Reserve            | 12786   | Newtown Beach Boat Ramp (O)                                  | -                | (17,255)                          | (17,255)                           |
|                                                                   | Transfer From Reserve            | 12787   | Dunsborough Boat Ramp(O)                                     | -                | (17,382)                          | (17,382)                           |
|                                                                   | Transfer From Reserve            | 12788   | Quindalup Boat Ramp (Sea Rescue)(O)                          | -                | (17,255)                          | (17,255)                           |
|                                                                   | Transfer From Reserve            | 12814   | High View Road Drainage Works(C)                             | -                | (221,559)                         | (221,559)                          |
|                                                                   | Transfer From Reserve            | 12815   | North Street Drainage Works(C)                               | -                | (233,056)                         | (233,056)                          |
|                                                                   | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 756,876                           | 756,876                            |
|                                                                   | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>403,731</b>   | <b>397,190</b>                    | <b>397,190</b>                     |
| <b>1049: Parks, Gardens and Reserves Reserve</b>                  |                                  |         |                                                              |                  |                                   |                                    |
|                                                                   | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 633,227          | 633,227                           | 633,227                            |
|                                                                   | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 6,241                             | 6,241                              |
|                                                                   | Transfer From Reserve            | 10765   | Foreshore Busselton - High Street to Carey Street(C)         | -                | (10,000)                          | (10,000)                           |
|                                                                   | Transfer From Reserve            | 10951   | Mitchell Park Upgrade(C)                                     | -                | (37,491)                          | (37,491)                           |
|                                                                   | Transfer From Reserve            | 10953   | Youth Skate Park(C)                                          | -                | (10,000)                          | (10,000)                           |
|                                                                   | Transfer From Reserve            | 10965   | P&E - P&G Smart Technologies(C)                              | -                | (100,000)                         | (100,000)                          |
|                                                                   | Transfer From Reserve            | 10967   | Shade Sail Program(C)                                        | -                | (96,414)                          | (96,414)                           |
|                                                                   | Transfer From Reserve            | 10967   | Shade Sail Program(C)                                        | -                | (100,000)                         | (100,000)                          |
|                                                                   | Transfer From Reserve            | 11035   | Park Furniture Replacement - Replace aged & unsafe Equip(C)  | -                | (30,000)                          | (30,000)                           |
|                                                                   | Transfer From Reserve            | 11036   | Playgrounds General - Replacement of playground equipment(C) | -                | (175,000)                         | (175,000)                          |
|                                                                   | Transfer From Reserve            | 11109   | BBQ Placement and Replacement(C)                             | -                | (15,000)                          | (15,000)                           |
|                                                                   | Transfer From Reserve            | 12251   | Cricket Wicket Renewal(C)                                    | -                | (39,230)                          | (39,230)                           |
|                                                                   | Transfer From Reserve            | 12526   | Beach Access Improvements(C)                                 | -                | (35,000)                          | (35,000)                           |
|                                                                   | Transfer From Reserve            | 12819   | Beach Enclosures(C)                                          | -                | (100,491)                         | (100,491)                          |
|                                                                   | Transfer From Reserve            | 12820   | Bird Crescent Dunsborough POS- improvements(C)               | -                | (11,000)                          | (11,000)                           |
|                                                                   | Transfer From Reserve            | 12821   | Churchill Park - Main Oval Renewal (C)                       | -                | (444,558)                         | (444,558)                          |
|                                                                   | Transfer From Reserve            | 12929   | BPACC - Landscaping - Funded Parks, Gardens & Reserve Res(C) | -                | (500,000)                         | (500,000)                          |
|                                                                   | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 1,307,332                         | 1,307,332                          |
|                                                                   | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>633,227</b>   | <b>242,616</b>                    | <b>242,616</b>                     |

| City of Busselton<br>Reserves                              |                                  |         |                                                              |                  |                                   |                                    |
|------------------------------------------------------------|----------------------------------|---------|--------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                    |                                  |         |                                                              |                  |                                   |                                    |
|                                                            | Transaction Type                 | Project | Project Name                                                 | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1050: Performing Arts and Convention Centre Reserve</b> |                                  |         |                                                              |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 2,386,293        | 2,386,293                         | 2,386,293                          |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 40,539                            | 40,539                             |
|                                                            | Transfer From Reserve            | 10022   | BPACC Operations(O)                                          | -                | (46,433)                          | (46,433)                           |
|                                                            | Transfer From Reserve            | 12918   | BPACC - Construction(C)                                      | -                | (1,642,703)                       | (1,642,703)                        |
|                                                            | Transfer To Reserve              | 12918   | BPACC - Construction(C)                                      | -                | 1,800,000                         | 1,800,000                          |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>2,386,293</b> | <b>2,537,696</b>                  | <b>2,537,696</b>                   |
| <b>1051: Plant Replacement Reserve</b>                     |                                  |         |                                                              |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 2,698,073        | 2,698,073                         | 2,698,073                          |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 44,562                            | 44,562                             |
|                                                            | Transfer From Reserve            | 12879   | Plant Purchases (P11) - Spit water heavy duty high pressu(C) | -                | (13,500)                          | (13,500)                           |
|                                                            | Transfer From Reserve            | 12880   | Plant Purchases (P11) - Water Tank 4,500 LT with Pump & (C)  | -                | (14,200)                          | (14,200)                           |
|                                                            | Transfer From Reserve            | 12881   | Plant Purchases (P11) - HINO FD1024 Beavertail Truck (tur(C) | -                | (61,500)                          | (61,500)                           |
|                                                            | Transfer From Reserve            | 12882   | Plant Purchases (P11) - Isuzu NPR65-190 Single Cab (Turf (C) | -                | (65,000)                          | (65,000)                           |
|                                                            | Transfer From Reserve            | 12883   | Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)      | -                | (27,000)                          | (27,000)                           |
|                                                            | Transfer From Reserve            | 12884   | Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)      | -                | (27,000)                          | (27,000)                           |
|                                                            | Transfer From Reserve            | 12885   | Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)      | -                | (27,000)                          | (27,000)                           |
|                                                            | Transfer From Reserve            | 12886   | Plant Purchases (P11) - Brush / Tree Chipper(C)              | -                | (100,000)                         | (100,000)                          |
|                                                            | Transfer From Reserve            | 12887   | Plant Purchases (P11) - Redexim Easyspread 1600 Sand Spre(C) | -                | (19,200)                          | (19,200)                           |
|                                                            | Transfer From Reserve            | 12888   | Plant Purchases (P12) - HINO FS2848 Tipper Truck (Constr(C)  | -                | (150,000)                         | (150,000)                          |
|                                                            | Transfer From Reserve            | 12889   | Plant Purchases (P12) - Speed Display/VM8 single axle tra(C) | -                | (22,500)                          | (22,500)                           |
|                                                            | Transfer From Reserve            | 12890   | Plant Purchases (P12) - Caterpillar CS56 Rollwe (Constru(C)  | -                | (114,000)                         | (114,000)                          |
|                                                            | Transfer From Reserve            | 12891   | Plant Purchases (P12) - Ditchwitch Cable Locator(C)          | -                | (7,500)                           | (7,500)                            |
|                                                            | Transfer From Reserve            | 12892   | Plant Purchases (P12) - ISUZU FV21400 Tipper Truck (Const(C) | -                | (155,000)                         | (155,000)                          |
|                                                            | Transfer From Reserve            | 12893   | Planning and Development Services - Replacement Complian(C)  | -                | (23,000)                          | (23,000)                           |
|                                                            | Transfer From Reserve            | 12894   | Plan and Dev - Replacement Comp - Nissan X-trail(C)          | -                | (18,000)                          | (18,000)                           |
|                                                            | Transfer From Reserve            | 12895   | Engineering and Works Services - Replacement Asset Manage(C) | -                | (18,500)                          | (18,500)                           |
|                                                            | Transfer From Reserve            | 12896   | Engineering and Works Services - Replacement Building Fac(C) | -                | (23,000)                          | (23,000)                           |
|                                                            | Transfer From Reserve            | 12897   | Engineering and Works Services - Replacement Isuzu D-Max (C) | -                | (27,500)                          | (27,500)                           |
|                                                            | Transfer From Reserve            | 12898   | Engineering and Works Services - Replacement Mitsubishi G(C) | -                | (27,500)                          | (27,500)                           |
|                                                            | Transfer From Reserve            | 12899   | Engineering and Works Services - Replacement Isuzu D-Max (C) | -                | (27,000)                          | (27,000)                           |
|                                                            | Transfer From Reserve            | 12900   | Engineering and Works Services - Replacement Toyota Hilux(C) | -                | (22,000)                          | (22,000)                           |
|                                                            | Transfer From Reserve            | 12901   | Engineering and Works Services - Replacement Toyota Hilux(C) | -                | (22,000)                          | (22,000)                           |
|                                                            | Transfer From Reserve            | 12902   | Finance and Corporate Services - Replacement Manager Gove(C) | -                | (20,000)                          | (20,000)                           |
|                                                            | Transfer From Reserve            | 12903   | Finance and Corporate Services - Replacement IT Coordinat(C) | -                | (18,000)                          | (18,000)                           |
|                                                            | Transfer From Reserve            | 12904   | Plant Purchases (P11) - Minor Plant (Capital)(C)             | -                | (18,000)                          | (18,000)                           |
|                                                            | Transfer From Reserve            | 12905   | Plant Purchases (P11) - Minor Plant (Non-Capital)(C)         | -                | (36,000)                          | (36,000)                           |
|                                                            | Transfer From Reserve            | 12906   | Plant Purchases (P12) - Minor Plant (Capital)(C)             | -                | (13,500)                          | (13,500)                           |
|                                                            | Transfer From Reserve            | 12907   | Plant Purchases (P12) - Minor Plant (Non-Capital)(C)         | -                | (13,500)                          | (13,500)                           |
|                                                            | Transfer From Reserve            | 12908   | Transport - Workshop - Minor Plant(C)                        | -                | (9,000)                           | (9,000)                            |
|                                                            | Transfer From Reserve            | 12948   | Environmental Health Serv Admin-Health Ute(C)                | -                | (22,000)                          | (22,000)                           |
|                                                            | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 1,100,911                         | 1,100,911                          |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>2,698,073</b> | <b>2,681,646</b>                  | <b>2,681,646</b>                   |
| <b>1052: Port Geographe Development Reserve (Council)</b>  |                                  |         |                                                              |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 126,996          | 126,996                           | 126,996                            |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 620                               | 620                                |
|                                                            | Transfer From Reserve            | 10086   | Pedestrian Bridge (Port Geographe)(O)                        | -                | (64,152)                          | (64,152)                           |
|                                                            | Transfer From Reserve            | 10767   | Port Geographe General Improvements/ Foreshore(C)            | -                | (30,392)                          | (30,392)                           |
|                                                            | Transfer From Reserve            | 10767   | Port Geographe General Improvements/ Foreshore(C)            | -                | (51,893)                          | (51,893)                           |
|                                                            | Transfer To Reserve              | 10325   | Port Geographe(O)                                            | -                | 58,485                            | 58,485                             |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>126,996</b>   | <b>39,664</b>                     | <b>39,664</b>                      |
| <b>1053: Port Geographe Waterways Management Reserve</b>   |                                  |         |                                                              |                  |                                   |                                    |
|                                                            | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 3,060,602        | 3,060,602                         | 3,060,602                          |
|                                                            | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 70,641                            | 70,641                             |
|                                                            | Transfer From Reserve            | 10325   | Port Geographe(O)                                            | -                | (390,547)                         | (390,547)                          |
|                                                            | Transfer To Reserve              | 10325   | Port Geographe(O)                                            | -                | 234,744                           | 234,744                            |
|                                                            | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>3,060,602</b> | <b>2,975,440</b>                  | <b>2,975,440</b>                   |

| City of Busselton<br>Reserves                             |                           |         |                                                               |                  |                                   |                                    |
|-----------------------------------------------------------|---------------------------|---------|---------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                   |                           |         |                                                               |                  |                                   |                                    |
|                                                           | Transaction Type          | Project | Project Name                                                  | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1054: Professional Development Reserve</b>             |                           |         |                                                               |                  |                                   |                                    |
|                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                              | 156,214          | 156,214                           | 156,214                            |
|                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                              | -                | 3,184                             | 3,184                              |
|                                                           |                           |         |                                                               | -                | -                                 | -                                  |
|                                                           |                           |         |                                                               | -                | -                                 | -                                  |
|                                                           | Closing Balance 30/6/2023 |         |                                                               | 156,214          | 159,398                           | 159,398                            |
| <b>1055: Provenge Landscape Maintenance Reserve (SAR)</b> |                           |         |                                                               |                  |                                   |                                    |
|                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                              | 1,323,559        | 1,323,559                         | 1,323,559                          |
|                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                              | -                | 28,911                            | 28,911                             |
|                                                           | Transfer From Reserve     | 10966   | Provenge SAR Area General Improvements to the Area(C)         | -                | (20,000)                          | (20,000)                           |
|                                                           | Transfer From Reserve     | 12999   | Provenge SAR Reserve Funding(O)                               | -                | (132,251)                         | (132,251)                          |
|                                                           | Transfer To Reserve       | 10966   | Provenge SAR Area General Improvements to the Area(C)         | -                | 193,983                           | 193,983                            |
|                                                           | Closing Balance 30/6/2023 |         |                                                               | 1,323,559        | 1,394,202                         | 1,394,202                          |
| <b>1056: Public Art Reserve</b>                           |                           |         |                                                               |                  |                                   |                                    |
|                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                              | 46,666           | 46,666                            | 46,666                             |
|                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                              | -                | 1,091                             | 1,091                              |
|                                                           |                           |         |                                                               | -                | -                                 | -                                  |
|                                                           |                           |         |                                                               | -                | -                                 | -                                  |
|                                                           | Closing Balance 30/6/2023 |         |                                                               | 46,666           | 47,756                            | 47,756                             |
| <b>1057: Railway House Building Reserve (50%)</b>         |                           |         |                                                               |                  |                                   |                                    |
|                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                              | 63,088           | 63,088                            | 63,088                             |
|                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                              | -                | 1,405                             | 1,405                              |
|                                                           |                           |         |                                                               | -                | -                                 | -                                  |
|                                                           | Transfer To Reserve       | 10027   | Asset Management Administration(O)                            | -                | 23,814                            | 23,814                             |
|                                                           | Closing Balance 30/6/2023 |         |                                                               | 63,088           | 88,307                            | 88,307                             |
| <b>1058: Road Asset Renewal Reserve</b>                   |                           |         |                                                               |                  |                                   |                                    |
|                                                           | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                              | 1,920,213        | 1,920,213                         | 1,920,213                          |
|                                                           | Interest Earned           | 10904   | Other General Purpose Funding(O)                              | -                | 9,796                             | 9,796                              |
|                                                           | Transfer From Reserve     | 10256   | Road Maintenance General(O)                                   | (175,000)        | (175,000)                         | (175,000)                          |
|                                                           | Transfer From Reserve     | 11193   | Wilyabrup Road Resheet(C)                                     | (130,000)        | (130,000)                         | (130,000)                          |
|                                                           | Transfer From Reserve     | 11199   | Bussell Highway(C)                                            | -                | (193,465)                         | (193,465)                          |
|                                                           | Transfer From Reserve     | 11199   | Bussell Highway(C)                                            | -                | (250,000)                         | (250,000)                          |
|                                                           | Transfer From Reserve     | 11987   | Caves Road - Median Crossing(C)                               | -                | (17,960)                          | (17,960)                           |
|                                                           | Transfer From Reserve     | 11991   | Commonage & Hayes Road Intersection Safety works(C)           | -                | (38,951)                          | (38,951)                           |
|                                                           | Transfer From Reserve     | 11997   | Gifford Road Reconstruction(C)                                | -                | (111,053)                         | (111,053)                          |
|                                                           | Transfer From Reserve     | 11999   | Kaloorup Road - Reconstruct and Seal Shoulders(C)             | -                | (25,472)                          | (25,472)                           |
|                                                           | Transfer From Reserve     | 12000   | Kaloorup Road (Stage 1)(C)                                    | -                | (23,137)                          | (23,137)                           |
|                                                           | Transfer From Reserve     | 12005   | Payne Road(C)                                                 | -                | (190,000)                         | (190,000)                          |
|                                                           | Transfer From Reserve     | 12007   | Rendezvous Road Spray Seals(C)                                | -                | (58,218)                          | (58,218)                           |
|                                                           | Transfer From Reserve     | 12010   | Sugarloaf Road(C)                                             | -                | (250,502)                         | (250,502)                          |
|                                                           | Transfer From Reserve     | 12824   | Action Park Road(C)                                           | (908,000)        | (908,000)                         | (908,000)                          |
|                                                           | Transfer From Reserve     | 12825   | Farquar Road Resheet(C)                                       | -                | (75,000)                          | (75,000)                           |
|                                                           | Transfer From Reserve     | 12826   | Glendon Road Resheet(C)                                       | -                | (29,347)                          | (29,347)                           |
|                                                           | Transfer From Reserve     | 12828   | Rural road open drain maintenance - Reserve Funded(O)         | -                | (100,000)                         | (100,000)                          |
|                                                           | Transfer From Reserve     | 12829   | Rural Verge Maintenance - Reserve Funded(O)                   | -                | (150,000)                         | (150,000)                          |
|                                                           | Transfer From Reserve     | 12830   | Urban Tree Management - Reserve Funded(O)                     | -                | (70,000)                          | (70,000)                           |
|                                                           | Transfer From Reserve     | 12831   | Princesfield Road - Reserve Funded(O)                         | -                | (40,000)                          | (40,000)                           |
|                                                           | Transfer From Reserve     | 12832   | Urban Drainage - Reserve Funded(O)                            | -                | (40,000)                          | (40,000)                           |
|                                                           | Transfer From Reserve     | 12833   | Prewinter stormwater drainage maintenance - Reserve Funded(O) | -                | (70,000)                          | (70,000)                           |
|                                                           | Transfer From Reserve     | 12834   | Urban Compensation Basin Maintenance - Reserve Funded(O)      | -                | (30,000)                          | (30,000)                           |
|                                                           | Transfer From Reserve     | 12835   | Ludlow-Hithergreen Road(C)                                    | -                | (110,000)                         | (110,000)                          |
|                                                           | Transfer From Reserve     | 12837   | Pre-emptive Design Works (C)                                  | -                | (50,000)                          | (50,000)                           |
|                                                           | Transfer From Reserve     | 12838   | Queen Elizabeth Avenue(C)                                     | -                | (230,000)                         | (230,000)                          |
|                                                           | Transfer From Reserve     | 12839   | Seleta Park Road(C)                                           | -                | (198,000)                         | (198,000)                          |
|                                                           | Transfer From Reserve     | 12840   | Sheens Road Apron(C)                                          | -                | (8,000)                           | (8,000)                            |
|                                                           | Transfer From Reserve     | 12841   | Strelley Street (C)                                           | -                | (60,000)                          | (60,000)                           |
|                                                           | Transfer From Reserve     | 12842   | Nuttman Road (C)                                              | -                | (55,235)                          | (55,235)                           |
|                                                           | Transfer From Reserve     | 12851   | Bussell Highway                                               | -                | (150,000)                         | (150,000)                          |
|                                                           | Transfer To Reserve       | 10027   | Asset Management Administration(O)                            | -                | 3,440,347                         | 3,440,347                          |
|                                                           | Closing Balance 30/6/2023 |         |                                                               | 707,213          | 1,533,016                         | 1,533,016                          |

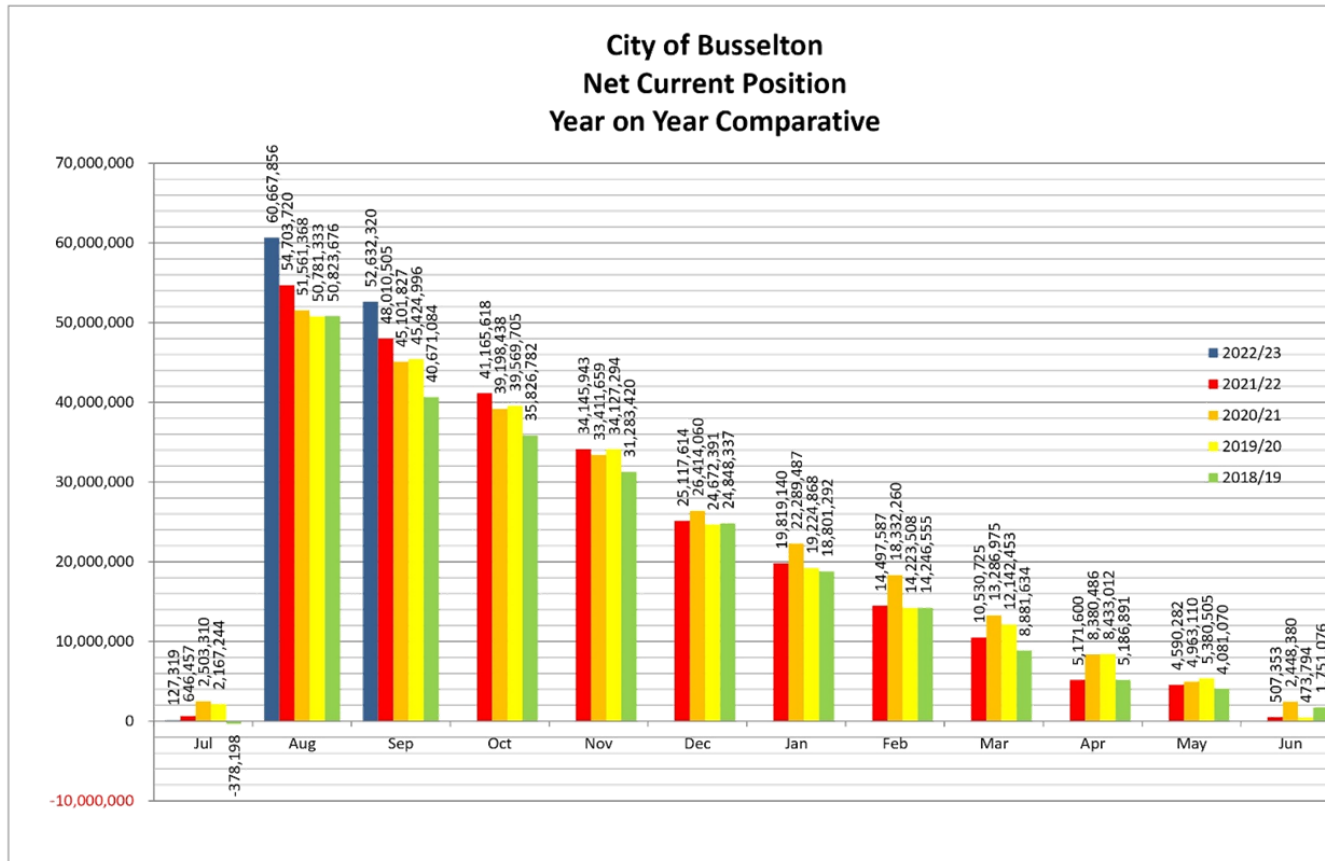


| City of Busselton<br>Reserves                                  |                                  |         |                                                              |                  |                                   |                                    |
|----------------------------------------------------------------|----------------------------------|---------|--------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                        |                                  |         |                                                              |                  |                                   |                                    |
|                                                                | Transaction Type                 | Project | Project Name                                                 | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1059: Sick Pay Incentive Reserve</b>                        |                                  |         |                                                              |                  |                                   |                                    |
|                                                                | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 79,477           | 79,477                            | 79,477                             |
|                                                                | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 738                               | 738                                |
|                                                                | Transfer From Reserve            | 10810   | Human Resources & Payroll(O)                                 | -                | (15,000)                          | (15,000)                           |
|                                                                |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                                | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>79,477</b>    | <b>65,215</b>                     | <b>65,215</b>                      |
| <b>1060: Strategic Projects Reserve</b>                        |                                  |         |                                                              |                  |                                   |                                    |
|                                                                | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 2,909,578        | 2,909,578                         | 2,909,578                          |
|                                                                | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 67,893                            | 67,893                             |
|                                                                | Transfer From Reserve            | 12847   | Purchase Sues Road(C)                                        | -                | (500,000)                         | (500,000)                          |
|                                                                | Transfer To Reserve              | 10830   | Members of Council(O)                                        | -                | 25,000                            | 25,000                             |
|                                                                | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>2,909,578</b> | <b>2,502,471</b>                  | <b>2,502,471</b>                   |
| <b>1061: Vasse Newtown Landscape Maintenance Reserve (SAR)</b> |                                  |         |                                                              |                  |                                   |                                    |
|                                                                | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 668,099          | 668,099                           | 668,099                            |
|                                                                | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 15,140                            | 15,140                             |
|                                                                | Transfer From Reserve            | 10969   | Vasse SAR Area General Improvements to the Area(C)           | -                | (150,000)                         | (150,000)                          |
|                                                                | Transfer From Reserve            | 12822   | Vasse SAR Area General Improvements to the Area - Free Re(O) | -                | (50,000)                          | (50,000)                           |
|                                                                | Transfer From Reserve            | 13000   | Vasse SAR Reserve Funding(O)                                 | -                | (140,536)                         | (140,536)                          |
|                                                                | Transfer To Reserve              | 10969   | Vasse SAR Area General Improvements to the Area(C)           | -                | 190,775                           | 190,775                            |
|                                                                | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>668,099</b>   | <b>533,478</b>                    | <b>533,478</b>                     |
| <b>1062: Vasse Sports Pavilion Building Reserve</b>            |                                  |         |                                                              |                  |                                   |                                    |
|                                                                | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 1,685            | 1,685                             | 1,685                              |
|                                                                | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 41                                | 41                                 |
|                                                                |                                  |         |                                                              | -                | -                                 | -                                  |
|                                                                | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 649                               | 649                                |
|                                                                | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>1,685</b>     | <b>2,375</b>                      | <b>2,375</b>                       |
| <b>1063: Waste Facilities and Plant Reserve</b>                |                                  |         |                                                              |                  |                                   |                                    |
|                                                                | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 8,287,152        | 8,287,152                         | 8,287,152                          |
|                                                                | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 152,487                           | 152,487                            |
|                                                                | Transfer From Reserve            | 10688   | Depot Washdown Facility Upgrades(C)                          | -                | (76,700)                          | (76,700)                           |
|                                                                | Transfer From Reserve            | 11130   | Regional Waste Management Administration(O)                  | -                | (106,780)                         | (106,780)                          |
|                                                                | Transfer From Reserve            | 12420   | Vidler Road Waste Site Capital Improvements(C)               | -                | (28,955)                          | (28,955)                           |
|                                                                | Transfer From Reserve            | 12421   | City Lined Landfill Stage 2 - Preliminary Works(C)           | -                | (1,950,000)                       | (1,950,000)                        |
|                                                                | Transfer From Reserve            | 12425   | Busselton Landfill Post-closure Capping, Rehab & Remediat(C) | -                | (2,000,000)                       | (2,000,000)                        |
|                                                                | Transfer From Reserve            | 12427   | Dunsborough Waste Facility(O)                                | -                | (284,914)                         | (284,914)                          |
|                                                                | Transfer From Reserve            | 12428   | Transfer Station Development(C)                              | -                | (158,375)                         | (158,375)                          |
|                                                                | Transfer From Reserve            | 12843   | SW Regional Waste Group Funding - Regional Waste Hub Deve(O) | -                | (50,000)                          | (50,000)                           |
|                                                                | Transfer From Reserve            | 12844   | Dunsborough Landfill - Washdown Bay(C)                       | -                | (150,000)                         | (150,000)                          |
|                                                                | Transfer From Reserve            | 12911   | Waste Management - Replacement of Volvo FE320 6x4 Dual Co(C) | -                | (440,000)                         | (440,000)                          |
|                                                                | Transfer From Reserve            | 12912   | Waste Management - Plant Replacement Grab bucket and att(C)  | -                | (30,000)                          | (30,000)                           |
|                                                                | Transfer From Reserve            | 12913   | Waste Management - Plant Replacement Trailer for bin clea(C) | -                | (20,000)                          | (20,000)                           |
|                                                                | Transfer From Reserve            | 12914   | Waste Management - Plant Replacement Minor (Capital)(C)      | -                | (10,000)                          | (10,000)                           |
|                                                                | Transfer From Reserve            | 12915   | Waste Management - Plant Replacement Minor (Non Capital)(C)  | -                | (10,000)                          | (10,000)                           |
|                                                                | Transfer To Reserve              | 12412   | Domestic & Commercial Waste Collection(O)                    | -                | 2,032,658                         | 2,032,658                          |
|                                                                | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>8,287,152</b> | <b>5,156,573</b>                  | <b>5,156,573</b>                   |
| <b>1064: Winderup Aged Housing Reserve (City Controlled)</b>   |                                  |         |                                                              |                  |                                   |                                    |
|                                                                | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                             | 356,904          | 356,904                           | 356,904                            |
|                                                                | Interest Earned                  | 10904   | Other General Purpose Funding(O)                             | -                | 6,154                             | 6,154                              |
|                                                                | Transfer From Reserve            | 12234   | Aged Housing Capital Improvements - Winderup Court (City)(C) | -                | (49,000)                          | (49,000)                           |
|                                                                | Transfer To Reserve              | 10027   | Asset Management Administration(O)                           | -                | 62,889                            | 62,889                             |
|                                                                | <b>Closing Balance 30/6/2023</b> |         |                                                              | <b>356,904</b>   | <b>376,946</b>                    | <b>376,946</b>                     |

| City of Busselton<br>Reserves                                          |                                  |         |                                                                |                  |                                   |                                    |
|------------------------------------------------------------------------|----------------------------------|---------|----------------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022                                |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        | Transaction Type                 | Project | Project Name                                                   | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1065: Workers Compensation and Extended Sick Leave</b>              |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                               | 194,219          | 194,219                           | 194,219                            |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                               | -                | 4,530                             | 4,530                              |
|                                                                        | Transfer From Reserve            | 10810   | Human Resources & Payroll(O)                                   | -                | (193,000)                         | (193,000)                          |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                                | <b>194,219</b>   | <b>5,750</b>                      | <b>5,750</b>                       |
| <b>1066: Youth and Community Activities Building Reserve</b>           |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                               | 158,158          | 158,158                           | 158,158                            |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                               | -                | 3,315                             | 3,315                              |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        | Transfer To Reserve              | 10027   | Asset Management Administration(O)                             | -                | 51,957                            | 51,957                             |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                                | <b>158,158</b>   | <b>213,430</b>                    | <b>213,430</b>                     |
| <b>1067: Prepaid Grants and Deferred Works &amp; Services Reserves</b> |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                               | 1,979,511        | 1,979,511                         | 1,979,511                          |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        | Transfer From Reserve            | 10904   | Other General Purpose Funding(O)                               | (1,977,034)      | (1,979,511)                       | (1,979,511)                        |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                                | <b>2,477</b>     | <b>0</b>                          | <b>0</b>                           |
| <b>1069: Airport Infrastructure Renewal and Replacement Reserve</b>    |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                               | 1,259,815        | 1,259,815                         | 1,259,815                          |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                               | -                | 24,294                            | 24,294                             |
|                                                                        | Transfer From Reserve            | 10585   | BMRA Hangars(C)                                                | -                | (182,891)                         | (182,891)                          |
|                                                                        | Transfer From Reserve            | 12930   | Airport Operations - Replacement Ute - Airport Operations(C)   | -                | (35,000)                          | (35,000)                           |
|                                                                        | Transfer From Reserve            | 12931   | Airport Operations - Replacement Deutz/able 75KVA Generator(C) | -                | (19,000)                          | (19,000)                           |
|                                                                        | Transfer From Reserve            | 12932   | Airport Operations - Replacement Toro Groundmaster 7200 M(C)   | -                | (22,000)                          | (22,000)                           |
|                                                                        | Transfer From Reserve            | 12933   | Airport Operations - Replacement Suhl FS94R CE Brushcutter(C)  | -                | (600)                             | (600)                              |
|                                                                        | Transfer From Reserve            | 12934   | Airport Operations - Replacement Bar Petrol 3000PSI Press(C)   | -                | (1,150)                           | (1,150)                            |
|                                                                        | Transfer From Reserve            | 12935   | Airport Operations - Replacement Blower(C)                     | -                | (350)                             | (350)                              |
|                                                                        | Transfer To Reserve              | 10594   | Airport Operations(O)                                          | -                | 642,013                           | 642,013                            |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                                | <b>1,259,815</b> | <b>1,665,130</b>                  | <b>1,665,130</b>                   |
| <b>1070: Airport Noise Mitigation Reserve</b>                          |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                               | 683,694          | 683,694                           | 683,694                            |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                               | -                | 10,185                            | 10,185                             |
|                                                                        | Transfer From Reserve            | 10586   | Airport Development Operations(O)                              | -                | (98,238)                          | (98,238)                           |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                                | <b>683,694</b>   | <b>595,641</b>                    | <b>595,641</b>                     |
| <b>1071: LED Street Lighting Replacement Program Reserve</b>           |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        | Opening Balance 1/7/2022         | 10904   | Other General Purpose Funding(O)                               | 38,098           | 38,098                            | 38,098                             |
|                                                                        | Interest Earned                  | 10904   | Other General Purpose Funding(O)                               | -                | 3                                 | 3                                  |
|                                                                        | Transfer From Reserve            | 10251   | LED Street Light Replacement Program(O)                        | -                | (37,866)                          | (37,866)                           |
|                                                                        | Transfer From Reserve            | 10251   | LED Street Light Replacement Program(O)                        | -                | (50,000)                          | (50,000)                           |
|                                                                        | Transfer To Reserve              | 10254   | Street Lighting Installations(O)                               | -                | 50,000                            | 50,000                             |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                                | <b>38,098</b>    | <b>235</b>                        | <b>235</b>                         |
| <b>1072: Lou Weston Oval Pavilion Reserve</b>                          |                                  |         |                                                                |                  |                                   |                                    |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        |                                  |         |                                                                | -                | -                                 | -                                  |
|                                                                        | Transfer To Reserve              | 10027   | Asset Management Administration(O)                             | -                | 12,431                            | 12,431                             |
|                                                                        | <b>Closing Balance 30/6/2023</b> |         |                                                                | <b>-</b>         | <b>12,431</b>                     | <b>12,431</b>                      |

| City of Busselton<br>Reserves                      |                           |         |                                                       |                  |                                   |                                    |
|----------------------------------------------------|---------------------------|---------|-------------------------------------------------------|------------------|-----------------------------------|------------------------------------|
| For The Period Ending 30 September 2022            |                           |         |                                                       |                  |                                   |                                    |
|                                                    | Transaction Type          | Project | Project Name                                          | Actual YTD<br>\$ | Full Year<br>Amended Budget<br>\$ | Full Year<br>Original Budget<br>\$ |
| <b>1073: Waterways Restoration Reserve</b>         |                           |         |                                                       |                  |                                   |                                    |
|                                                    | Opening Balance 1/7/2022  | 10904   | Other General Purpose Funding(O)                      | 10               | 10                                | 10                                 |
|                                                    |                           |         |                                                       | -                | -                                 | -                                  |
|                                                    | Transfer From Reserve     | 12848   | Vasse River - Ongoing Restoration of River Habitat(O) | -                | (550,455)                         | (550,455)                          |
|                                                    | Transfer To Reserve       | 10711   | Environmental Management Administration(O)            | -                | 550,455                           | 550,455                            |
|                                                    | Closing Balance 30/6/2023 |         |                                                       | 10               | 10                                | 10                                 |
| <b>1078: Post Office Tea Rooms Reserve</b>         |                           |         |                                                       |                  |                                   |                                    |
|                                                    |                           |         |                                                       | -                | -                                 | -                                  |
|                                                    |                           |         |                                                       | -                | -                                 | -                                  |
|                                                    | Transfer From Reserve     | 10020   | Art Geo Administration(O)                             | -                | (60,514)                          | (60,514)                           |
|                                                    | Transfer From Reserve     | 10033   | Art Geo Building(O)                                   | -                | (60,514)                          | (60,514)                           |
|                                                    | Transfer To Reserve       | 10020   | Art Geo Administration(O)                             | -                | 121,028                           | 121,028                            |
|                                                    | Closing Balance 30/6/2023 |         |                                                       | -                | -                                 | -                                  |
| <b>1079: Peel Tce/Causeway Rd Building Reserve</b> |                           |         |                                                       |                  |                                   |                                    |
|                                                    |                           |         |                                                       | -                | -                                 | -                                  |
|                                                    |                           |         |                                                       | -                | -                                 | -                                  |
|                                                    |                           |         |                                                       | -                | -                                 | -                                  |
|                                                    | Transfer To Reserve       | 10441   | Peel Tce Building & Surrounds(O)                      | -                | 23,429                            | 23,429                             |
|                                                    | Closing Balance 30/6/2023 |         |                                                       | -                | 23,429                            | 23,429                             |
| <b>Reconciliation</b>                              |                           |         |                                                       |                  |                                   |                                    |
|                                                    | Opening Balance 1/7/2022  |         |                                                       | 71,017,796       | 71,017,796                        | 71,017,796                         |
|                                                    | Interest Earned           |         |                                                       | -                | 1,250,000                         | 1,250,000                          |
|                                                    | Transfer To Reserve       |         |                                                       | 2,124            | 23,332,031                        | 23,227,258                         |
|                                                    | Transfer From Reserve     |         |                                                       | (3,190,034)      | (35,991,237)                      | (35,886,464)                       |
|                                                    | Closing Balance 30/6/2023 |         |                                                       | 67,829,886       | 59,608,590                        | 59,608,590                         |





### 6.3 RATE EXEMPTION APPLICATION - RAY VILLAGE AGED SERVICES INC

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>STRATEGIC THEME</b>     | OPPORTUNITY - A vibrant City with diverse opportunities and a prosperous economy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>STRATEGIC PRIORITY</b>  | 3.2 Facilitate an innovative and diversified economy that supports local enterprise, business, investment and employment growth.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>SUBJECT INDEX</b>       | Rates & Exemptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>BUSINESS UNIT</b>       | Finance and Corporate Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>REPORTING OFFICER</b>   | Rates Coordinator - David Nicholson                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>AUTHORISING OFFICER</b> | Director Finance and Corporate Services - Tony Nottle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>NATURE OF DECISION</b>  | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>VOTING REQUIREMENT</b>  | Simple Majority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>ATTACHMENTS</b>         | Attachment A Rate Exemption Application <a href="#"></a> <a href="#"></a><br>Attachment B Rate Exemption Statutory Declaration <a href="#"></a> <a href="#"></a><br>Attachment C Ray Village Aged Services (Inc) 30-06-21 Financial Report <a href="#"></a> <a href="#"></a><br>Attachment D Rates Exemption Application Covering Letter <a href="#"></a> <a href="#"></a> |

#### OFFICER RECOMMENDATION

That the Council:

1. **grant rate exemption to Ray Village Aged Services Inc. for 171 Naturaliste Terrace Dunsborough, effective 1<sup>st</sup> September 2021, under section 6.26(2)(g) of the *Local Government Act 1995*; and**
2. **agree that this rate exemption is to continue where Ray Village Aged Services Inc. continue to own and use the property as stated in the application in Attachment A.**

#### **EXECUTIVE SUMMARY**

A rate exemption application was received from Ray Village Aged Services Inc. in June 2022 for a property they own at 171 Naturaliste Terrace, Dunsborough (the Property). The Property is an aged residential care facility known as Capecare Dunsborough.

On the basis of the application, this report recommends that the application for exemption be retrospectively granted from the 1<sup>st</sup> September 2021 in accordance with Section 6.26(2)(g) of the *Local Government Act 1995*.

#### **BACKGROUND**

Ray Village Aged Services Inc. (the Association) is a not for profit organisation that is endorsed by the Australian Taxation Office for charity tax concessions. The objects of the Association as per its constitution are:

- (a) to provide accommodation care and Services for the aged, infirm, people with disability and other groups as the Board may think fit in accordance with all laws;
- (b) to undertake the necessary activities to provide services such as home care, wellness and support services, residential care, respite and palliative care, independent/retirement living, day centre activities and other assistance to Clients in accordance with these objects;
- (c) to offer and provide Services to such Clients as the Board may think fit irrespective of the race or religion of any such persons and on such terms as the Board may from time to time decide;

- (d) to establish and maintain Services for the accommodation and care of Clients; and
- (e) to engage in other charitable activities as are ancillary and incidental to, and do not derogate from, the purposes described in rules 3.1(a) to 3.1(d).

The constitution also states that:

*The property and income of the Association must be applied solely towards the promotion of the Objects of the Association and no part of that property or income may be paid or otherwise distributed, directly or indirectly, to any Member, except in good faith in the promotion of those Objects.*

The Property was transferred to the Association in February 2015 and up until 1st September 2021, was rated as vacant land as it was not eligible for rate exemption due to it not being “used” for charitable purposes.

Following the completion of the aged residential care facility, the Property became rateable as “improved” effective from the 1st September 2021 with an interim rating notice for \$46,583.43 being issued in December 2021.

These interim rates were fully paid in February 2022 with the Association in June 2022 lodging an application for rate exemption under section 6.26 (g) of the *Local Government Act 1995* (the Act) due to the Property now being “used” for charitable purposes.

#### ***Engagement with Western Australian Local Government Association (WALGA)***

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

*That the SWZ:*

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

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

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

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

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

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

### **OFFICER COMMENT**

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

Rate exemption applications need 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 charitable purposes.

In considering the first part, that is, 'are the operations of the Association considered to be a charitable use with legal opinions being 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.

It is considered that an aged residential care facility would meet definitions 1 and 4 and as such the Property would be eligible for rate exemption under section 6.26(2)(g) of the Act.

In considering the second part, that is, 'is the property being exclusively used for a charitable purpose'; this criteria is being met by the Association due to the Property being used solely to provide aged residential and care services.

In addition to the Property, the Association also owns an aged residential care facility at 20 Ray Avenue, Busselton which has been rate exempt from at least 2002/03, the limit of current rating records.

No physical inspection of the Property has been undertaken as it's known use and the provided statutory declaration (Attachment B) are 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**

Approving the rate exemption application, retrospectively from 1st September 2021 will result in a \$120,408.41 reduction in rating income. This amount represents \$46,583.43 of 2021/22 interim rates plus \$73,824.98 in 2022/23 annual rates.

In future years this represents a lost opportunity for rating income of approximately \$73,825 plus any budgeted increases where the Property continues to be owned and used by the Association for the purposes as stated in the rate exemption application.

### **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. It is considered a high probability that SAT may reverse a decision to decline the application.

**Options**

As an alternative to the proposed recommendation, Council could decline the rate exemption application on the basis that it considers the Property to be rateable under the Act. As stated above, this is not recommended based on the risks associated with declining the application.

**CONCLUSION**

It is considered that the aged residential care facility located at 171 Naturaliste Terrace, Dunsborough is charitable in nature and as such 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 171 Naturaliste Terrace, Dunsborough then it would be applied retrospectively from the 1st September 2021, being the date the property was rated as improved.



## APPLICATION FOR RATES EXEMPTION

Local Government Act 1995 – Section 6.26

### Privacy

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

### Copyright

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

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

ABN 87 285 608 991

Phone: (08) 9781 0444

Facsimile: (08) 9432 4634

Email: [city@busselton.wa.gov.au](mailto:city@busselton.wa.gov.au)

Web: [www.busselton.wa.gov.au](http://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 | 171 NATURALISTE TERRACE |
| Suburb         | DUNSBOROUGH             |
| Post code      | WA 6281                 |

|                                      |            |
|--------------------------------------|------------|
| Property Reference Number (if known) | 1000280771 |
|--------------------------------------|------------|

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

THE PROPERTY IS BEING USED FOR RESIDENTIAL AGED CARE PROVIDED IN THE FORM OF INDEPENDENT APARTMENTS AND HIGH CARE AND DEMENTIA ENABLED RESIDENTIAL CARE. THE BUILDING IS ALSO USED TO PROVIDE RESPITE CARE. THIS ALLOWS RESIDENTS TO STAY ON A FIXED TERM AND TEMPORARY BASIS.

**3. PROPERTY OWNER DETAILS**

|                                                         |                                                   |
|---------------------------------------------------------|---------------------------------------------------|
| <b>Organisation</b>                                     | <b>RAY VILLAGE AGED SERVICES INC T/A CAPECARE</b> |
| <b>Property owner</b><br><i>(if different to above)</i> |                                                   |
| <b>Postal address</b><br><i>(including post code)</i>   | <b>20 RAY AVENUE , BUSSELTON WA 6280</b>          |
| <b>Telephone</b>                                        | <b>08 9750 2000</b>                               |
| <b>Facsimile</b>                                        | <b>08 9755 4696</b>                               |
| <b>Mobile</b>                                           |                                                   |
| <b>E-mail</b>                                           | <b>susan.stevenson@capecare.com.au</b>            |

**4. APPLICANT DETAILS**

|                                                       |                                   |
|-------------------------------------------------------|-----------------------------------|
| <b>Contact Person</b>                                 | SUSAN STEVENSON                   |
| <b>Position Title</b>                                 | GM FINANCE                        |
| <b>Postal address</b><br><i>(including post code)</i> | 20 RAY AVENUE , BUSSELTON WA 6280 |
| <b>Telephone</b>                                      | 08 9750 2023                      |
| <b>Facsimile</b>                                      | 08 9755 4696                      |
| <b>Mobile</b>                                         |                                   |
| <b>E-mail</b>                                         | susan.stevenson@capecare.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 or 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.

|                              |                                                                                     |
|------------------------------|-------------------------------------------------------------------------------------|
| <b>Name</b>                  | <b>JOANNE PENMAN</b>                                                                |
| <b>Position Title</b>        | <b>CEO</b>                                                                          |
| <b>Organisation</b>          | <b>RAY VILLAGES AGED SERVICES INC T/A CAPECARE</b>                                  |
| <b>CEO/Trustee Signature</b> |  |

## 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<br>and surname of declarant in<br>full | (1)<br>I Susan Stevenson                                                                                                      |
| (2) Address                                                        | (2)<br>Of Ray Village Aged Services Inc T/A Capecare, 20<br>Ray Avenue Busselton WA 6280<br>In the State of Western Australia |
| 3) Occupation                                                      | (3) Accountant                                                                                                                |

Sincerely declare as follows:-

|                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------|
| The property located at 171<br>Naturaliste Terrace Dunsborough,<br>WA 6281                                                  |
| is used by Ray Villages Aged<br>Services Inc T/A Capecare                                                                   |
| for the purposes of residential care for<br>the aged, respite care, palliative care<br>and independent living for over 65's |
|                                                                                                                             |
|                                                                                                                             |
|                                                                                                                             |
| for the period from 1/07/2021 to on-going                                                                                   |

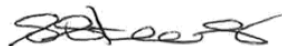
|                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------|
| The applicant agrees to advise the City of Busselton immediately that there is <b>ANY</b><br>change to the purpose/s as stated above. |
|---------------------------------------------------------------------------------------------------------------------------------------|

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

Declared at 20 Ray Avenue, Busselton, WA 6280

This 17th day of March 2022

In the presence of Joanne Penman

(4) Signature of person making the  
declaration


  
 (Signature of authorised witness)  
 JOANNE PENMAN REGISTERED NURSE (4)  
 (Name of authorised witness and qualification as such a witness)

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

Academic {post-secondary institution}  
 Accountant  
 Architect  
 Australian Consular Officer  
 Australian Diplomatic Officer  
 Bailiff  
 Bank Manager  
 Chartered secretary  
 Chemist  
 Chiropractor  
 Company auditor or liquidator  
 Court officer {Judge, magistrate, registrar or clerk}  
 Defence Force officer {Commissioned, Warrant or NCO {with 5 years continuous service}}  
 Dentist  
 Doctor  
 Electorate Officer {State – WA only}  
 Engineer  
 Industrial organisation secretary  
 Insurance broker  
 Justice of the Peace {any State}  
 Lawyer  
 Local government CEO or deputy CEO  
 Local government councillor  
 Loss adjuster  
 Marriage Celebrant  
 Member of Parliament {State or Commonwealth}  
 Minister of religion  
 Nurse  
 Optometrist  
 Patent Attorney  
 Physiotherapist  
 Podiatrist  
 Police officer  
 Post Officer manager  
 Psychologist  
 Public Notary,  
 Public Servant {State or Commonwealth}  
 Real Estate agent  
 Settlement agent  
 Sheriff or deputy Sheriff  
 Surveyor  
 Teacher  
 Tribunal officer  
 Veterinary surgeon

Or,

Any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

**FOR INFORMATION:** Any authorised witness for the State of Western Australia may also witness a Commonwealth Statutory Declaration, as long as they are in Western Australia at the time of witnessing {Schedule 2, item 231 of the Commonwealth Statutory Declarations Regulations 1993}.



**IMPORTANT INFORMATION:**

AS OF 1 JANUARY 2006 THERE IS NO PROVISION FOR COMMISSIONERS FOR DECLARATIONS  
IN THE STATE OF WESTERN AUSTRALIA



## **Ray Village Aged Services (Inc)**

**ABN 77 630 179 279**

**NAPS ID 1365**

**Financial Report for the YEAR ENDED 30 JUNE 2021**

**RAY VILLAGE AGED SERVICES (INC)**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|                                                                                                                     | Note | 2021<br>\$        | Restated<br>2020<br>\$ |
|---------------------------------------------------------------------------------------------------------------------|------|-------------------|------------------------|
| <b>Revenue</b>                                                                                                      | 2    | 16,067,633        | 15,137,584             |
| Other income                                                                                                        | 2    | 6,797,695         | 3,855,365              |
| Net fair value gain on investment properties                                                                        |      | 1,255,000         | -                      |
|                                                                                                                     |      | <u>24,120,328</u> | <u>18,992,949</u>      |
| <b>Expenses</b>                                                                                                     |      |                   |                        |
| Administration expense                                                                                              |      | 780,416           | 594,089                |
| Audit, legal and consultancy expense                                                                                |      | 364,884           | 242,771                |
| Catering and food supplies                                                                                          |      | 1,217,316         | 429,314                |
| Depreciation and amortisation expense                                                                               | 3    | 1,181,367         | 1,080,077              |
| Employee benefits expense                                                                                           |      | 13,907,846        | 11,783,994             |
| Medical supplies                                                                                                    |      | 321,643           | 248,091                |
| Utilities including electricity, gas and rates                                                                      |      | 294,460           | 318,237                |
| Repairs and maintenance                                                                                             |      | 538,377           | 507,868                |
| Net fair value loss on non-interest bearing liabilities                                                             |      | 1,239,999         |                        |
| Other expenses                                                                                                      |      | 583,454           | 1,375,061              |
|                                                                                                                     |      | <u>20,429,762</u> | <u>16,579,502</u>      |
| <b>Surplus before income tax expense</b>                                                                            |      | 3,690,566         | 2,413,447              |
| Income tax expense                                                                                                  |      | -                 | -                      |
| <b>Surplus after income tax expense for the year attributable to the members of Ray Village Aged Services (Inc)</b> |      | 3,690,566         | 2,413,447              |
| <b>Other comprehensive income:</b>                                                                                  |      |                   |                        |
| <i>Items that will not be reclassified subsequently to profit or loss</i>                                           |      |                   |                        |
| Gain on the revaluation of land and buildings, net of tax                                                           |      | 5,878,498         | -                      |
| Other comprehensive income for the year, net of tax                                                                 |      | <u>5,878,498</u>  | <u>-</u>               |
| <b>Total comprehensive income for the year</b>                                                                      |      | <u>9,569,064</u>  | <u>2,413,447</u>       |
| <b>Total comprehensive income for the year attributable to the members of Ray Village Aged Services (Inc)</b>       |      | <u>9,569,064</u>  | <u>2,413,447</u>       |

The accompanying notes form part of these financial statements.

**RAY VILLAGE AGED SERVICES (INC)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

|                                           | Note | 2021<br>\$         | Restated<br>2020<br>\$ |
|-------------------------------------------|------|--------------------|------------------------|
| <b>ASSETS</b>                             |      |                    |                        |
| <b>CURRENT ASSETS</b>                     |      |                    |                        |
| Cash and cash equivalents                 | 4    | 17,367,443         | 17,082,208             |
| Accounts receivable and other receivables | 5    | 207,000            | 214,768                |
| Contract asset                            | 6    | 1,226,126          | -                      |
| Other current assets                      | 7    | 181,095            | 108,522                |
| <b>TOTAL CURRENT ASSETS</b>               |      | <b>18,981,664</b>  | <b>17,405,498</b>      |
| <b>NON-CURRENT ASSETS</b>                 |      |                    |                        |
| Right-of-use assets                       | 8    | 67,888             | 50,633                 |
| Investment properties                     | 9    | 23,400,000         | 22,145,000             |
| Property, plant and equipment             | 10   | 67,212,113         | 38,569,210             |
| <b>TOTAL NON-CURRENT ASSETS</b>           |      | <b>90,680,001</b>  | <b>60,764,843</b>      |
| <b>TOTAL ASSETS</b>                       |      | <b>109,661,665</b> | <b>78,170,341</b>      |
| <b>LIABILITIES</b>                        |      |                    |                        |
| <b>CURRENT LIABILITIES</b>                |      |                    |                        |
| Accounts payable and other payables       | 11   | 1,319,338          | 3,008,945              |
| Interest bearing liabilities              | 12   | 13,968,311         | -                      |
| Contract liabilities                      | 13   | 1,281,886          | 1,219,123              |
| Lease liabilities                         | 14   | 45,543             | 19,592                 |
| Provisions                                | 15   | 2,137,086          | 988,601                |
| Non interest bearing liabilities          | 16   | 16,806,993         | 17,188,613             |
| <b>TOTAL CURRENT LIABILITIES</b>          |      | <b>35,559,157</b>  | <b>22,424,874</b>      |
| <b>NON-CURRENT LIABILITIES</b>            |      |                    |                        |
| Lease liabilities                         | 14   | 23,475             | 32,758                 |
| Provisions                                | 15   | 105,875            | 109,669                |
| Non interest bearing liabilities          | 16   | 26,738,202         | 17,953,700             |
| <b>TOTAL NON-CURRENT LIABILITIES</b>      |      | <b>26,867,552</b>  | <b>18,096,127</b>      |
| <b>TOTAL LIABILITIES</b>                  |      | <b>62,426,709</b>  | <b>40,521,001</b>      |
| <b>NET ASSETS</b>                         |      | <b>47,234,956</b>  | <b>37,649,340</b>      |
| <b>EQUITY</b>                             |      |                    |                        |
| Retained earnings                         |      | 33,419,266         | 29,728,700             |
| Reserves                                  | 18   | 13,815,690         | 7,920,640              |
| <b>TOTAL EQUITY</b>                       |      | <b>47,234,956</b>  | <b>37,649,340</b>      |

The accompanying notes form part of these financial statements.

RAY VILLAGE AGED SERVICES (INC)  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

|                                                           | Retained earnings | Revaluation reserve | HACC capital grant funding reserve | Village provision reserve | Total      |
|-----------------------------------------------------------|-------------------|---------------------|------------------------------------|---------------------------|------------|
|                                                           | \$                | \$                  | \$                                 | \$                        | \$         |
| <b>Restated Balance at 1 July 2019</b>                    | 27,132,982        | 7,378,697           | 182,271                            | 537,275                   | 35,231,225 |
| Surplus after income tax expense for the year             | 2,413,447         | -                   | -                                  | -                         | 2,413,447  |
| Total other comprehensive income for the year             | 2,413,447         | -                   | -                                  | -                         | 2,413,447  |
| Net village contributions                                 | -                 | -                   | -                                  | 4,668                     | 4,668      |
| Transfer to/(from) reserve                                | 182,271           | -                   | (182,271)                          | -                         | -          |
| <b>Balance at 30 June 2020</b>                            | 29,728,700        | 7,378,697           | -                                  | 541,943                   | 37,649,340 |
| <b>Balance at 1 July 2020</b>                             | 29,728,700        | 7,378,697           | -                                  | 541,943                   | 37,649,340 |
| Surplus after income tax expense for the year             | 3,690,566         | -                   | -                                  | -                         | 3,690,566  |
| Gain on the revaluation of land and buildings, net of tax | -                 | 5,878,498           | -                                  | -                         | 5,878,498  |
| Total other comprehensive income for the year             | 3,690,566         | 5,878,498           | -                                  | -                         | 9,569,064  |
| Net village contributions                                 | -                 | -                   | -                                  | 16,552                    | 16,552     |
| <b>Balance at 30 June 2021</b>                            | 33,419,266        | 13,257,195          | -                                  | 558,495                   | 47,234,956 |

For a description of each reserve, refer to Note 22.

The accompanying notes form part of these financial statements.

**RAY VILLAGE AGED SERVICES (INC)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|                                                         | Note | 2021<br>\$               | 2020<br>\$               |
|---------------------------------------------------------|------|--------------------------|--------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>              |      |                          |                          |
| Receipts from operations                                |      | 21,649,061               | 19,210,503               |
| Payments to suppliers and employees                     |      | (18,643,875)             | (14,255,779)             |
| Interest paid                                           |      | (71,679)                 | -                        |
| Interest received                                       |      | 60,792                   | 365,211                  |
| Net cash provided by operating activities               |      | <u>2,994,299</u>         | <u>5,319,934</u>         |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>              |      |                          |                          |
| Proceeds from sale of property, plant and equipment     |      | 167,049                  | -                        |
| Payment for property, plant and equipment               |      | (24,039,564)             | (9,973,165)              |
| Net cash used in investing activities                   |      | <u>(23,872,515)</u>      | <u>(9,973,165)</u>       |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>              |      |                          |                          |
| Repayment of lease liability                            |      | (42,828)                 | -                        |
| Proceeds from bank loans                                |      | 14,000,000               | -                        |
| Repayment of bank loans                                 |      | (31,689)                 | -                        |
| Proceeds from resident loans                            |      | 7,619,588                | -                        |
| Proceeds from resident deposits/ bonds                  |      | 4,905,143                | 3,876,643                |
| Repayment of resident deposits/ bonds                   |      | (5,286,763)              | (6,547,905)              |
| Net cash provided by/(used in) financing activities     |      | <u>21,163,451</u>        | <u>(2,671,262)</u>       |
| Net increase/(decrease) in cash held                    |      | 285,235                  | (7,324,493)              |
| Cash and cash equivalents at beginning of the financial |      | <u>17,082,208</u>        | <u>24,406,701</u>        |
| Cash and cash equivalents at end of the financial year  | 4    | <u><u>17,367,443</u></u> | <u><u>17,082,208</u></u> |

The accompanying notes form part of these financial statements.



## RAY VILLAGE AGED SERVICES (INC)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**Basis of Preparation**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the *Australian Charities and Not-for-profits Commission Act 2012*, the *Associations Incorporations Act 2015* (WA) and the *Charitable Collections Act 1946* and associated regulations, as appropriate for not-for-profit oriented entities.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Critical accounting estimates**

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note XX.

**Accounting Policies****a. Revenue*****Revenue from contracts with customers***

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

***Government subsidies***

Income from Federal and State Governments to support residential care and home care services provided. Subsidies are received on the condition that specific services are delivered or specific conditions with the contract are fulfilled. Revenue is received in advance as a liability and revenue is only recognised upon the delivery on the services or fulfillment of the conditions. However, where a contract does not sufficiently specify performance obligations, the revenue falls within scope of AASB 1058 and full revenue is recognised upon receipt.

***Customer charges***

Income from services rendered on a fee for service basis.

**Basic Daily Fee:** Residents are charged a basic daily fee as a contribution to the provision of care and accommodation. Regulated by the Government and subjected to bi-yearly increases. Invoices are raised on a bi-weekly basis to each resident and have a seven day payment term. Revenue is recognised over time as the services are provided to the residents measure on a proportional basis based on the number of days services delivered.

**Means Tested Daily Care Fee:** Residents are assessed based on their income and assets and as a result may be charged an additional daily fee. This is in addition to the basic daily care fee and also contributes to the provision of care and accommodation. Invoices are raised on a bi-weekly basis to each resident and have a seven day payment term. Revenue is recognised over time as the services are provided to the residents' measure on a proportional basis based on the number of days services delivered.

**Daily Accommodation Payment (DAP):** Invoices are raised on a bi-weekly basis to each resident and have a seven day payment term.

***Accommodation retentions***

The Association sells lifetime leases of units in its retirement village. The leases terminate no later than the death of the lessee. On termination, the Association will on behalf of the former lessee, in accordance with contractual requirements, endeavour to re-lease the unit and on re-leasing the unit, will pay the re-leased price to the former lessee, less any deferred management fee charges and any costs and expenses due.

Deferred management fee represent the fee that is contractually deducted from the lessee's original ingoing contribution which is eventually paid back to the lessee upon their departure of the retirement village. The Association is entitled to a maximum of 30% after a maximum of 10 years, of the re-lease price obtained. Deferred management fee revenue is recognised over the expected life expectancy of the lessee.

***Interest on accommodation bonds***

Eligible new residents may choose to pay a Refundable Accommodation Deposit (RAD). RADs and Accommodation Bonds received are recorded in the accounts as a current liability net of any retention amounts and interest accrued on outstanding balances. Monthly retentions and accrued interest income are recognised as revenue of the Association.

***Bank interest***

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

***Donations***

Income recognised at the time the Association obtains control of the contributions or the contractual right to the contribution. Except for when a donation gives rise to related amounts of a contribution by owners, lease liability, financial liability, or a provision.

***Capital grants***

Capital grants are recognised as income when (or as) it satisfies its obligations under the transfer. Capital grants are types of grants where the Association receives a financial asset to acquire or construct a non-financial asset to identified specifications; retains control of the non-financial asset (i.e. for its own use); and the transaction is enforceable.

***Other income***

Other revenue is recognised when it is received or when the right to receive payment is established.

***Volunteer services***

The Association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

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

## RAY VILLAGE AGED SERVICES (INC)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

b. **Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

c. **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, & other short-term highly liquid investments with original maturities of twelve months or less.

d. **Trade and other receivables**

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

e. **Contract assets**

Contract assets are recognised when the Association has transferred goods or services to the customer but where the Association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

f. **Property, Plant and Equipment***Property*

Freehold land and buildings are shown at their fair value based on periodic valuations by external independent valuers, less subsequent depreciation.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same classes of assets are charged against fair value reserves directly in equity; all other decreases are charged to the Statement of Profit or Loss and Other Comprehensive Income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

*Plant and Equipment*

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(g) for details of impairment).

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

*Depreciation*

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

*Class of Fixed Asset***Depreciation Rate**

Buildings

2.5% – 3.33%

Plant and equipment (IT Equip, Office Equip, Plant, Furnishings &amp; Vehicles)

5% – 66.66%

Motor Vehicles

20.00%

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

Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

- g. **Right-of-use assets**  
A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.  
Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Association entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.  
The Association entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.
- h. **Investment properties**  
Investment properties principally comprise of freehold land and buildings held for long-term rental and capital appreciation that are not occupied by the Association, these include the the Associations independent living units/ apartments.  
Investment properties are initially recognised at cost, including transaction costs, and are subsequently remeasured at fair value. Movements in fair value are recognised directly to profit or loss.  
Investment properties are derecognised when disposed of or when there is no future economic benefit expected.  
Transfers to and from investment properties to property, plant and equipment are determined by a change in use of owner-occupation. The fair value on the date of change of use from investment properties to property, plant and equipment are used as deemed cost for the subsequent accounting. The existing carrying amount of property, plant and equipment is used for the subsequent accounting cost of investment properties on the date of change of use.  
Investment properties also include properties under construction for future use as investment properties. These are carried at fair value, or at cost where fair value cannot be reliably determined and the construction is incomplete.
- i. **Intangible assets**  
*Bed Licences*  
Bed licences acquired by the Association directly from the Commonwealth at zero cost will not be brought into account as intangible assets, unless an active market exists and, if so, a revaluation may be performed at the Board's discretion to bring the licences to fair value.  
Thus, the carrying amount in the accounts will be zero until a reasonable estimate is calculated when an active market exists.
- j. **Impairment of assets**  
At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and its value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.  
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.  
Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.  
Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.
- k. **Trade and other payables**  
These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.
- l. **Contract liabilities**  
Contract liabilities represent the Association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Association has transferred the goods or services to the customer.
- m. **Borrowings**  
Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.
- n. **Lease liabilities**  
A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.  
Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.
- o. **Finance costs**  
Finance costs attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

- p. **Residential aged care refundable accommodation deposits and bonds**  
Accommodation bonds and Refundable Accommodation Deposits (RAD) are recorded at an amount equal to the proceeds received. All residents who are assessed as being responsible for their own accommodation payments now have the choice of paying their accommodation either through a Daily Accommodation Payment (DAP) or a refundable accommodation deposit or a combination of both. Residents admitted before July 2014, who are assessed as being responsible for their own accommodation payments and who require a low level of care, pay accommodation bonds. A retention amount will be deducted from the accommodation bond over a period of 5 years. When a resident leaves, the accommodation bond balance will be refunded. The bond balance will be less the retention amount earned by the entity. Accommodation bond balances and RAD's, less contracted fees and charges, are repayable on demand.
- q. **Retirement village resident obligations**  
Resident loans represent the refundable lump sum lease payment received from retirement village residents (independent living units/ apartments) . On termination of a lease agreement the balance of gross entry contribution, less the deferred management fee owing and any contracted fees and charges, will be paid to the departing lessee. The balance of the lump sum payment represents the new lump sum lease payment payable by the new lessee, in some instances, and the value of the initial lump sum payment in other instances depending on the retirement village and particular terms of the agreement, less any fees and other monies owed to For loans where the resident does not share in any post acquisition uplift in the property values they are not revalued annually and are carried at the inception value less deferred management fees applicable to date For those loans where the lessee does share in any post acquisition uplift in the property value they are classified as financial liabilities at fair value through profit or loss with resulting fair value adjustments recognised in profit or loss. The fair value of the lessee obligation is the initial loan amount plus the lessee's share of any capital gains or losses in accordance with contracts. The fair values are based on market values at reporting date, as determined by an independent valuer, for the retirement village units. The Association has a legal right to offset the loan and deferred management fee amount and intend to settle on a net basis, as set out in the agreement.
- r. **Provisions**  
Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at reporting date.
- s. **Employee Benefits**  
*Short-term employee benefits*  
Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Association's obligations for short-term employee benefits such as wages and salaries are recognised as part of current accounts payable and other payables in the statement of financial position.  
*Other long-term employee benefits*  
Provision is made for employees' annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur. The Association's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the reporting period, in which case the obligations are presented as current provisions.
- t. **Fair Value of Assets and Liabilities**  
The Association measures some of its assets at fair value on a recurring basis. Fair value is the price the association would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date. As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the association at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).  
For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use, or to sell it to another market participant that would use the asset in its highest and best use. The fair value of liabilities may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**u. Comparative Figures**

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

**v. Income Tax**

No provision for income tax has been raised as the Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997. The Association is a not-for-profit Association and is primarily involved in the aged care industry and is registered as a Public Benevolent Institution (PBI) and as a consequence is exempt from income tax.

**w. Goods and Services Tax (GST)**

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

**x. Critical Accounting Estimates and Judgments**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

*Impairment of non-financial assets*

The Association assesses impairment of non-financial assets at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions. No impairment has been recognised for the year ended 30 June 2021.

*Revenue from contracts with customers involving sale of goods*

When recognising revenue in relation to the sale of goods to customers, the key performance obligation of the Association is considered to be the point of delivery of the goods to the customer, as this is deemed to be the time that the customer obtains control of the promised goods and therefore the benefits of unimpeded access.

*Determining whether a grant contains enforceable and sufficiently specific obligations*

grants received need to be accounted for under AASB 15 or AASB 1058. Key to this assessment is whether the government grants contain:

- a contract with a customer that creates 'enforceable' rights and obligations, and
- the contract includes 'sufficiently specific' performance obligations.

Critical judgement was applied by management in assessing whether a promise is 'sufficiently specific', taking into account all facts and circumstances and any conditions specified in the arrangement (whether explicit or implicit) regarding the promised goods or services, including conditions regarding:

- the nature or type of the goods or services
- the cost or value of the goods or services
- the quantity of the goods or services
- the period over which the goods or services must be transferred.

*Employee benefits provision*

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

*Fair value measurement hierarchy*

The Association is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective. The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 2: REVENUE AND OTHER INCOME**

|                                                   | Note | 2021<br>\$        | 2020<br>\$        |
|---------------------------------------------------|------|-------------------|-------------------|
| <b>Revenue from contracts with customers</b>      |      |                   |                   |
| Government subsidies                              |      | 9,338,365         | 9,185,155         |
| Customer charges                                  |      | 5,845,903         | 5,378,622         |
| Accommodation retentions                          |      | 799,492           | 487,275           |
| Interest on accommodation bonds                   |      | 83,873            | 86,532            |
|                                                   |      | <u>16,067,633</u> | <u>15,137,584</u> |
| <b>Other income</b>                               |      |                   |                   |
| Bank interest                                     |      | 57,835            | 365,209           |
| Donations                                         |      | 10,510            | 102,645           |
| Capital grants                                    |      | 6,142,211         | 3,162,928         |
| Gain on disposal of property, plant and equipment |      | 14,464            | 275               |
| Other income                                      |      | 572,675           | 224,307           |
|                                                   |      | <u>6,797,695</u>  | <u>3,855,364</u>  |
| <b>Total Revenue</b>                              |      | <u>22,865,328</u> | <u>18,992,948</u> |

*Disaggregation of revenue*

The disaggregation of revenue from contracts with customers is as follows:

|                                         | 2021<br>\$        | 2020<br>\$        |
|-----------------------------------------|-------------------|-------------------|
| Residential care                        | 11,309,751        | 11,263,251        |
| Home care                               | 3,660,544         | 3,085,609         |
| Retirement living                       | 1,097,338         | 788,724           |
|                                         | <u>16,067,633</u> | <u>15,137,584</u> |
| <i>Geographical regions</i>             |                   |                   |
| Australia                               | 16,067,633        | 15,137,584        |
|                                         | <u>16,067,633</u> | <u>15,137,584</u> |
| <i>Timing of revenue recognition</i>    |                   |                   |
| Services transferred at a point in time | -                 | -                 |
| Services transferred over time          | 16,067,633        | 15,137,584        |
|                                         | <u>16,067,633</u> | <u>15,137,584</u> |

**NOTE 3: SURPLUS FOR THE YEAR**

|                                                                      | 2021<br>\$ | 2020<br>\$ |
|----------------------------------------------------------------------|------------|------------|
| Surplus for the year has been determined after charging as expenses: |            |            |
| Depreciation of property, plant & equipment                          | 1,139,126  | 1,063,480  |
| Depreciation of right-of-use assets                                  | 42,241     | 16,597     |
| Interest expense                                                     | 71,679     | 39,015     |

**NOTE 4: CASH AND CASH EQUIVALENTS**

|                            | 2021<br>\$        | 2020<br>\$        |
|----------------------------|-------------------|-------------------|
| <b>CURRENT</b>             |                   |                   |
| Cash at bank               | 15,621,880        | 5,765,712         |
| Short - term bank deposits | 1,744,396         | 11,315,241        |
| Cash on hand               | 1,167             | 1,255             |
|                            | <u>17,367,443</u> | <u>17,082,208</u> |

Cash at bank earns interest at floating rates based on daily bank deposit rates

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 5: ACCOUNTS RECEIVABLE AND OTHER RECEIVABLES**

|                                   | 2021<br>\$     | 2020<br>\$     |
|-----------------------------------|----------------|----------------|
| CURRENT                           |                |                |
| Customer contributions receivable | 7,584          | 42,082         |
| GST receivable                    | -              | 101,859        |
| Other receivables                 | 199,416        | 70,827         |
|                                   | <u>207,000</u> | <u>214,768</u> |

**NOTE 6: CONTRACT ASSETS**

|                                | 2021<br>\$       | 2020<br>\$ |
|--------------------------------|------------------|------------|
| CURRENT                        |                  |            |
| Contract asset- capital grants | 1,226,126        | -          |
|                                | <u>1,226,126</u> | <u>-</u>   |

**NOTE 7: OTHER ASSETS**

|                | 2021<br>\$     | 2020<br>\$     |
|----------------|----------------|----------------|
| CURRENT        |                |                |
| Prepayments    | 176,841        | 14,599         |
| Accrued income | 4,254          | 93,923         |
|                | <u>181,095</u> | <u>108,522</u> |

**NOTE 8: RIGHT OF USE ASSETS**

|                                   | 2021<br>\$    | 2020<br>\$    |
|-----------------------------------|---------------|---------------|
| NON CURRENT                       |               |               |
| Plant and equipment -right-of-use | 126,725       | 67,229        |
| Less accumulated depreciation     | (58,837)      | (16,596)      |
|                                   | <u>67,888</u> | <u>50,633</u> |

Additions to the right-of-use assets during the year were \$59,496.

The Association leases its equipment and motor vehicles under agreements of between two to three years with, in some cases, options to extend. The leases have various escalation clauses. On renewal, the terms of the leases are renegotiated.

For leases under agreements of 12 months or less are either short-term or low-value, so have been expensed as incurred and not capitalised as right-of-use assets.

**NOTE 9: INVESTMENT PROPERTIES**

|               | 2021<br>\$        | Restated<br>2020<br>\$ |
|---------------|-------------------|------------------------|
| NON CURRENT   |                   |                        |
| At fair value | 23,400,000        | 22,145,000             |
|               | <u>23,400,000</u> | <u>22,145,000</u>      |

*Reconciliation*

Reconciliation of the fair values at the beginning and end of the current and previous financial year are set out below:

|                        |                   |                   |
|------------------------|-------------------|-------------------|
| Opening fair value     | 22,145,000        | 22,145,000        |
| Revaluation increments | 1,255,000         | -                 |
| Closing fair value     | <u>23,400,000</u> | <u>22,145,000</u> |

*Valuations of investment properties*

The basis of the valuation of investment properties is fair value. The investment properties are revalued based on independent assessments by a member of the Australian Property Institute having recent experience in the location and category of investment property being valued. Investment properties represents all the Associations independent living units/ apartments. Valuations are based on current prices in an active market for similar properties of the same location and condition, subject to similar leases and takes into consideration occupancy rates and returns on investment.



**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 10: PROPERTY, PLANT AND EQUIPMENT**

|                                        | 2021<br>\$               | Restated<br>2020<br>\$   |
|----------------------------------------|--------------------------|--------------------------|
| <b>LAND</b>                            |                          |                          |
| At fair value                          | 8,140,000                | 5,960,000                |
|                                        | <u>8,140,000</u>         | <u>5,960,000</u>         |
| <b>BUILDINGS</b>                       |                          |                          |
| At fair value                          | 22,972,000               | 21,696,549               |
| Less accumulated depreciation          | -                        | (2,270,223)              |
|                                        | <u>22,972,000</u>        | <u>19,426,326</u>        |
| Total land and buildings               | <u>31,112,000</u>        | <u>25,386,326</u>        |
| <b>MOTOR VEHICLES</b>                  |                          |                          |
| At cost                                | 475,856                  | 551,190                  |
| Less accumulated depreciation          | (245,792)                | (275,124)                |
|                                        | <u>230,064</u>           | <u>276,066</u>           |
| <b>PLANT AND EQUIPMENT</b>             |                          |                          |
| At cost                                | 2,306,826                | 2,576,964                |
| Less accumulated depreciation          | (1,808,160)              | (1,437,000)              |
|                                        | <u>498,666</u>           | <u>1,139,964</u>         |
| <b>CAPITAL WORKS IN PROGRESS (WIP)</b> |                          |                          |
| Buildings - Armstrong Village          | 35,371,383               | 11,766,854               |
|                                        | <u>35,371,383</u>        | <u>11,766,854</u>        |
| Total property, plant and equipment    | <u><u>67,212,113</u></u> | <u><u>38,569,210</u></u> |

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 10: PROPERTY, PLANT AND EQUIPMENT (CONT.)**  
**Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

|                                      | Land<br>\$ | Buildings  | Motor Vehicles<br>\$ | Plant and<br>Equipment<br>\$ | Capital WIP | Total<br>\$ |
|--------------------------------------|------------|------------|----------------------|------------------------------|-------------|-------------|
| <b>2021</b>                          |            |            |                      |                              |             |             |
| Balance at the beginning of the year | 5,960,000  | 19,426,326 | 276,065              | 1,139,965                    | 11,766,854  | 38,569,210  |
| Additions                            | -          | 238,677    | -                    | 177,710                      | 23,623,177  | 24,039,564  |
| Revaluation                          | 2,180,000  | 3,698,498  | -                    | -                            | -           | 5,878,498   |
| Disposals                            | -          | (136,033)  | -                    | -                            | -           | (136,033)   |
| Transfers                            | -          | 466,496    | -                    | (466,496)                    | -           | -           |
| Depreciation expense                 | -          | (721,964)  | (46,002)             | (371,160)                    | -           | (1,139,126) |
| Carrying amount at end of year       | 8,140,000  | 22,972,000 | 230,063              | 480,019                      | 35,390,031  | 67,212,113  |
| <b>2020- Restated</b>                |            |            |                      |                              |             |             |
| Balance at the beginning of the year | 5,960,000  | 19,973,084 | 337,466              | 1,052,558                    | 2,403,370   | 29,726,478  |
| Additions                            | -          | 175,332    | -                    | 367,396                      | 9,363,484   | 9,906,212   |
| Disposals                            | -          | -          | -                    | -                            | -           | -           |
| Depreciation expense                 | -          | (722,090)  | (61,401)             | (279,989)                    | -           | (1,063,480) |
| Carrying amount at end of year       | 5,960,000  | 19,426,326 | 276,065              | 1,139,965                    | 11,766,854  | 38,569,210  |

The Association's land and buildings were revalued on 30th June 2021 based on independent assessments by a member of the Australian Property Institute having recent experience in the location and category of land and buildings being valued. The directors do not believe that there has been a material movement in fair value since the revaluation date. The valuation of the Aged Care facility and the Day Centre was made on the basis of depreciated replacement cost and land was valued on the basis of market value.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 11: ACCOUNTS PAYABLE AND OTHER PAYABLES**

|                                      | 2021<br>\$       | 2020<br>\$       |
|--------------------------------------|------------------|------------------|
| <b>CURRENT</b>                       |                  |                  |
| Accounts payable                     | 362,187          | 350,900          |
| Sundry payables and accrued expenses | 692,017          | 2,133,900        |
| GST payable                          | 136,281          | -                |
| Employee benefits                    | 128,853          | 524,145          |
|                                      | <u>1,319,338</u> | <u>3,008,945</u> |

**NOTE 12: INTEREST BEARING LIABILITIES**

|                | 2021<br>\$        | 2020<br>\$ |
|----------------|-------------------|------------|
| <b>CURRENT</b> |                   |            |
| Bank loan      | 13,968,311        | -          |
|                | <u>13,968,311</u> | <u>-</u>   |

*Total secured liabilities*

The total secured liabilities (current and non-current) are as follows:

|           | 2021<br>\$        | 2020<br>\$ |
|-----------|-------------------|------------|
| Bank loan | 13,968,311        | -          |
|           | <u>13,968,311</u> | <u>-</u>   |

*Assets pledged as security*

The bank loans are secured by first mortgages over the Association's land and buildings.

*Financing arrangements*

Unrestricted access was available at the reporting date to the following lines of credit:

|                                     |            |   |
|-------------------------------------|------------|---|
| <b>Total facilities</b>             |            |   |
| Bank loan                           | 14,000,000 | - |
| <b>Used at the reporting date</b>   |            |   |
| Bank loan                           | 13,968,311 | - |
| <b>Unused at the reporting date</b> |            |   |
| Bank loan                           | 31,689     | - |

**NOTE 13: CONTRACT LIABILITIES**

|                                  | 2021<br>\$       | 2020<br>\$       |
|----------------------------------|------------------|------------------|
| <b>CURRENT</b>                   |                  |                  |
| Grant income received in advance | 228,750          | -                |
| Unearned revenue                 | 1,053,136        | 1,219,123        |
|                                  | <u>1,281,886</u> | <u>1,219,123</u> |

**NOTE 14: LEASE LIABILITIES**

|                                       | 2021<br>\$    | 2020<br>\$    |
|---------------------------------------|---------------|---------------|
| <b>CURRENT</b>                        |               |               |
| Lease liability - plant and equipment | 45,543        | 19,592        |
|                                       | <u>45,543</u> | <u>19,592</u> |
| <b>NON CURRENT</b>                    |               |               |
| Lease liability - plant and equipment | 23,475        | 32,758        |
|                                       | <u>23,475</u> | <u>32,758</u> |
| <b>Total lease liability</b>          | <u>69,018</u> | <u>52,350</u> |

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 15: PROVISIONS**

|                                        | <b>2021</b>             | <b>2020</b>             |
|----------------------------------------|-------------------------|-------------------------|
|                                        | <b>\$</b>               | <b>\$</b>               |
| <b>CURRENT</b>                         |                         |                         |
| Employee benefits - annual leave       | 674,414                 | 683,037                 |
| Employee benefits - long service leave | 302,843                 | 305,564                 |
| Employee benefits - other              | 1,159,829               | -                       |
|                                        | <u>2,137,086</u>        | <u>988,601</u>          |
| <b>NON CURRENT</b>                     |                         |                         |
| Employee benefits - long service leave | 105,875                 | 109,669                 |
|                                        | <u>105,875</u>          | <u>109,669</u>          |
| <b>Total provisions</b>                | <u><u>2,242,961</u></u> | <u><u>1,098,270</u></u> |

**NOTE 16: NON-INTEREST BEARING LIABILITIES**

|                                                      | <b>2021</b>       | <b>2020</b>       |
|------------------------------------------------------|-------------------|-------------------|
|                                                      | <b>\$</b>         | <b>\$</b>         |
| <b>CURRENT</b>                                       |                   |                   |
| Residential aged care deposits and bonds             |                   |                   |
| Residential refundable accommodation deposits (RADs) | 16,099,053        | 16,264,212        |
| Accommodation bonds                                  | 707,940           | 924,401           |
|                                                      | <u>16,806,993</u> | <u>17,188,613</u> |

RADs and bonds are unsecured advances deposited as part of an agreement with the incoming resident and are a non-interest bearing liability.

Eligible new residents may choose to pay a RAD on entry. When RAD are received, they are recorded together with any accommodation bonds, as a current liability in the Statement of Financial Position net of any monthly retention amounts and interest accrued on outstanding balances as stated within their residential care agreements.

|                                         | <b>2021</b>       | <b>2020</b>       |
|-----------------------------------------|-------------------|-------------------|
|                                         | <b>\$</b>         | <b>\$</b>         |
| <b>NON CURRENT</b>                      |                   |                   |
| Independent living resident obligations |                   |                   |
| Gross refundable entry contribution     | 30,594,588        | 21,735,001        |
| Accrued deferred management fees        | (3,856,386)       | (3,781,301)       |
|                                         | <u>26,738,202</u> | <u>17,953,700</u> |

Retirement units are leased to tenants for a period of 60 years. Under the terms of the lease, the Association has the right to buy back the unit from the lessor. The amount of \$23,400,000 (2020: \$22,145,000) represents the market value of the retirement units as at the end of the year should the Association want to purchase the lease from the lessor.

Deferred management fee (DMF) income of up to 30% after a maximum of 10 years of the unit sale price obtained. Retirement village refundable entry contributions is presented net of deferred management fees contractually accrued to reporting date as the Association has a legal right of offset.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 17: RELATED PARTY TRANSACTIONS**

*Key management personnel*

Disclosures relating to key management personnel are set out below.

The aggregate compensation made to directors and other members of key management personnel of the Association is set out below:

|                        | 2021<br>\$     | 2020<br>\$     |
|------------------------|----------------|----------------|
| Aggregate compensation | <u>898,919</u> | <u>797,941</u> |

*Transactions with related parties*

There were no transactions with related parties during the current and previous financial year.

*Receivable from and payable to related parties*

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

*Loans to/from related parties*

There were no loans to or from related parties at the current and previous reporting date.

**NOTE 18: AUDITORS RENUMERATION**

|                                         | 2021<br>\$    | 2020<br>\$    |
|-----------------------------------------|---------------|---------------|
| Remuneration of auditors for audit fees | <u>28,250</u> | <u>30,120</u> |

**NOTE 19: FINANCIAL RISK MANAGEMENT**

The Association has exposure to liquidity risk and interest rate risk from the use of financial instruments. This note provides information on the Association's exposure to each of these risks.

The Board has overall responsibility for the establishment of the risk management framework policies that have been established to identify and analyse the risks faced by the Association, to set appropriate risk limits and controls, and to monitor risks and controls.

The Association's financial instruments consist mainly of deposits with banks, bank loans and residential bonds.

**Liquidity risk**

Liquidity risk arises from the possibility that the Association might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The Association manages this risk through the following mechanisms:

- preparing forward looking cash flow analysis in relation to its operational, investing and financing activities;
- regularly reviewing and updating its liquidity management strategy
- investing surplus cash with major financial institutions only; and
- comparing the maturity profile of financial liabilities with the realisation profile of financial assets.

**Interest rate risk**

The Association is exposed to interest rate fluctuations on its cash at bank, cash deposits and bank loans. The Association actively monitors interest rates for cash at bank and on deposit to maximise interest income. The Association accepts the risk in relation to fixed interest securities as they are held to generate income in surplus funds. The Association monitors interest rates in relation to interest bearing loans.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 20: FAIR VALUE MEASUREMENTS**

*Fair value hierarchy*

The following tables detail the Association's assets and liabilities, measured or disclosed at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability,

Level 3: Unobservable inputs for the asset or liability

|                                         | Level 1 | Level 2    | Level 3    | Total      |
|-----------------------------------------|---------|------------|------------|------------|
|                                         | \$      | \$         | \$         | \$         |
| <b>2021</b>                             |         |            |            |            |
| <b>Assets</b>                           |         |            |            |            |
| Investment properties                   | -       | 23,400,000 | -          | 23,400,000 |
| Land                                    | -       | 8,140,000  | -          | 8,140,000  |
| Buildings                               | -       | -          | 22,972,000 | 22,972,000 |
| <b>Total assets</b>                     | -       | 31,540,000 | 22,972,000 | 54,512,000 |
| <b>Liabilities</b>                      |         |            |            |            |
| Independent living resident obligations | -       | 26,738,202 | -          | 26,738,202 |
| <b>Total liabilities</b>                | -       | 26,738,202 | -          | 26,738,202 |
| <b>2020</b>                             |         |            |            |            |
| <b>Assets</b>                           |         |            |            |            |
| Investment properties                   | -       | 22,145,000 | -          | 22,145,000 |
| Land                                    | -       | 5,960,000  | -          | 5,960,000  |
| Buildings                               | -       | -          | 19,426,326 | 19,426,326 |
| <b>Total assets</b>                     | -       | 28,105,000 | 19,426,326 | 47,531,326 |
| <b>Liabilities</b>                      |         |            |            |            |
| Independent living resident obligations | -       | 17,953,700 | -          | 17,953,700 |
| <b>Total liabilities</b>                | -       | 17,953,700 | -          | 17,953,700 |

There were no transfers between levels during the financial year.

The carrying amounts of trade and other receivables and trade and other payables are assumed to approximate their fair values due to their short-term nature.

**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 21: RESTATEMENT OF PRIOR PERIOD**

During the year ended 30 June 2021, the Association identified the following misstatements relating to prior financial periods. These misstatements have been corrected by restating each of the affected financial statement line items for prior periods. The misstatements have had no impact on the Statement of Cash Flows and are set out below:

The Association determined that land and buildings related to the independent living units (ILUs) located at Ray Village, Broadwater WA have been incorrectly classified as part of property, plant and equipment. Under accounting standards it has been determined that the ILU's should have been classified as investment properties. As a consequence:

- Depreciation and amortisation expense was overstated by \$559,607 as at 30 June 2020;
- Land and buildings were overstated by \$21,027,718 (net of accumulated depreciation) as at 1 July 2019
- Land and buildings reclassified to investment properties (\$22,145,000 being the fair value as at 30 June 2020)
- Revaluation increments of \$10,172,448 were reclassified from the asset revaluation reserve to retained earnings.

The following table summarised the impacts on the financial statement

**Statement of profit or loss and other comprehensive income – year ended 30 June 2020**

|                                                                                                | Reported<br>\$   | Adjustment<br>\$ | Restated<br>\$   |
|------------------------------------------------------------------------------------------------|------------------|------------------|------------------|
| <b>Expenses</b>                                                                                |                  |                  |                  |
| Depreciation and amortisation expense                                                          | 1,639,684        | (559,607)        | 1,080,077        |
| <b>Surplus after income tax expense for the year attributable to the members of the entity</b> | <u>1,853,840</u> | <u>559,607</u>   | <u>2,413,447</u> |
| <b>Total comprehensive income for the year attributable to the members of the entity</b>       | <u>1,853,840</u> | <u>(559,607)</u> | <u>2,413,447</u> |

**Statement of Financial Position – year ended 30 June 2020**

|                                       | Reported<br>\$    | Adjustment<br>\$ | Restated<br>\$    |
|---------------------------------------|-------------------|------------------|-------------------|
| <b>Non-current assets</b>             |                   |                  |                   |
| Land - at fair value                  | 11,300,000        | (5,340,000)      | 5,960,000         |
| Buildings - at fair value             | 38,501,549        | (16,805,000)     | 21,696,549        |
| Buildings - accumulated depreciation  | (3,947,112)       | 1,676,889        | (2,270,223)       |
| Investment properties - at fair value | -                 | 22,145,000       | 22,145,000        |
| <b>Total non-current assets</b>       | <u>62,869,255</u> | <u>7,016,889</u> | <u>64,546,144</u> |
| <b>Total assets</b>                   | <u>80,274,753</u> | <u>7,016,889</u> | <u>81,951,642</u> |
| <b>Net assets</b>                     | <u>35,972,451</u> | <u>7,016,889</u> | <u>37,649,340</u> |
| <b>Equity</b>                         |                   |                  |                   |
| Retained earnings                     | 15,843,252        | 11,289,730       | 27,132,982        |
| Current year surplus                  | 1,853,840         | 559,607          | 2,413,447         |
| Revaluation reserve                   | 17,551,145        | (10,172,448)     | 7,378,697         |
| <b>Total equity</b>                   | <u>35,972,451</u> | <u>1,676,889</u> | <u>37,649,340</u> |



**RAY VILLAGE AGED SERVICES (INC)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 22: RESERVES****Revaluation reserve**

The reserve is used to recognise increments and decrements in the fair value of land and buildings, excluding investment properties.

**Village provision reserve**

In accordance with their contracts, unit holders are charged a fee for the sole purpose of providing for the future repainting of their units and the replacement of equipment. These monies are set aside in a separate bank account with interest earned thereon being added to the reserve.

These funds remain in the control of the Association and are non refundable to unit holders.

**NOTE 23 : CAPITAL COMMITMENTS**

The Association had the following capital commitments.

|                      | <b>2021</b>             | <b>2020</b>              |
|----------------------|-------------------------|--------------------------|
| <b>Commitment</b>    | <b>\$</b>               | <b>\$</b>                |
| Less than 12 months  | 2,428,617               | 22,637,877               |
| 1 to 5 years         | 600,000                 | 600,000                  |
| Greater than 5 years | -                       | -                        |
| <b>Total</b>         | <u><u>3,028,617</u></u> | <u><u>23,237,877</u></u> |

**NOTE 24: CONTINGENT LIABILITIES**

The Association had no contingent liabilities as at 30 June 2021 and 30 June 2020.

**NOTE 25 : EVENTS SUBSEQUENT TO REPORTING DATE**

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the Association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

**NOTE 26 : ENTITY DETAILS**

The principal place of business is:

Ray Village Aged Services (Inc)  
 20 Ray Avenue  
 Busseton WA 6280

**RAY VILLAGE AGED SERVICES (INC)**  
**DECLARATION BY THE BOARD**

In the opinion of the Board of Ray Village Aged Services (Inc) :

The attached financial statements and notes are:

a. In accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Collections Act 1946*, and:

- i. Comply with Australian Accounting Standards- Reduced Disclosure Requirements and the *Associations Incorporation Act 2015*; and
- ii. Give a true and fair view of the financial position of Ray Village Aged Services (Inc), as at 30 June 2021 and of its performance for the year ended on that date.

b. Properly prepared and the associated records have been properly kept for the year ended 30 June 2021, in accordance with the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947*.

2 Funds received as a result of fundraising activities conducted during the year ended 30 June 2021 have been properly accounted for and applied in accordance with the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947*.

There are reasonable grounds to believe that Ray Village Aged Services (Inc), will be able to pay its debts as and when they become due and payable.

This statement is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2013*.

This statement is made in accordance with a resolution of the Board.

Signed for and on behalf of the Board by;



**Martha Ryan**  
Non-Executive Chairman  
Board of Directors  
Ray Village Aged Services (Inc)



**Glyn Palmer**  
Deputy Non-Executive Chairman  
Board of Directors  
Ray Village Aged Services (Inc)

Busselton, Western Australia this 29th day of October 2021



**RSM Australia Pty Ltd**

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**AUDITOR'S INDEPENDENCE DECLARATION**

As lead auditor for the audit of the financial report of Ray Village Aged Services (Inc) operating as Capecare for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) The auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) Any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'David Wall'.

David Wall  
Director  
RSM Australia Pty Ltd

Perth, Western Australia  
29 October 2021

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## INDEPENDENT AUDITOR'S REPORT

To the Members of Ray Village Aged Services (Inc)

### Report on the audit of the financial report

#### Opinion

We have audited the accompanying financial report of Ray Village Aged Services (Inc) operating as Capecare (**Capecare**), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the declaration by the Board.

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

- (a) Giving a true and fair view of Capecare's financial position as at 30 June 2021 and of its financial performance and cash flows for the year ended on that date; and
- (b) Complying with Australian Accounting Standards- Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 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 Capecare in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (**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.

#### The Board's responsibilities for the financial report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards- Reduced Disclosure Requirements, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015*, and for such internal control as the Board 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, the Board is responsible for assessing Capecare's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate Capecare or to cease operations, or has no realistic alternative but to do so.

### THE POWER OF BEING UNDERSTOOD

#### AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ABN 36 965 185 036

Liability limited by a scheme approved under Professional Standards Legislation

**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 the 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

**Report on compliance with the Charitable Collections Act 1946****Opinion**

We have audited the financial report and fundraising activities of Capecare, as required by the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947*.

In our opinion:

- (a) The financial report of Capecare has been properly prepared, and the associated records have been properly kept for the year ended 30 June 2021, in accordance with the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947*; and
- (b) Funds received as a result of fundraising activities conducted during the year ended 30 June 2021 have been properly accounted for and applied in accordance with the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947*.

**Basis for opinion**

We conducted our audit in accordance with the Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of compliance with the Charitable Collections Act 1946* section of our report. Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947* as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis.

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

**The Board's responsibilities for compliance with the Charitable Collections Act 1946**

The Board is responsible for the compliance activities undertaken to meet the requirements of the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947* and for the identification of risks that threaten the requirements being met and controls which will mitigate those risks and monitor ongoing compliance.

**Auditor's responsibilities for the audit of compliance with the Charitable Collections Act 1946**

Our responsibility is to express an opinion on the compliance by Capecare, in all material respects, with the financial reporting and fundraising activity requirements of the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947*. Our audit procedures included obtaining an understanding of the internal control structure for fundraising activities and examination, on a test basis, of evidence supporting compliance with the requirements of the *Charitable Collections Act 1946* and the *Charitable Collections Regulations 1947*.

A handwritten signature in black ink, appearing to read 'David Wall'.

David Wall  
Director  
RSM Australia Pty Ltd

Perth, Western Australia  
29 October 2021



City of Busselton  
Locked Bag 1  
BUSSELTON WA 6280

[city@busselton.wa.gov.au](mailto:city@busselton.wa.gov.au)

Dear Councillors and staff

#### REQUEST FOR RATING EXEMPTION

Capecare is writing to formally request a rates exemption for our residential care facility located at 171 Naturaliste Terrace in Dunsborough using the provisions of Section 6.26 of the Local Government Act 1995. We request this to be effective for the 2021-22 financial year onwards.

Capecare Dunsborough is the first residential care facility serving the rapidly-growing Dunsborough community and we take pride in providing a welcoming, inclusive and culturally diverse environment.

Capecare Dunsborough is the sister facility of that located at 20 Ray Avenue in Busselton.

Capecare is an independent community, Not-for-Profit organisation and a registered charity. Any profit that is generated within the organisation goes back into our residential facilities to enhance the life of all residents.

Capecare was pleased to celebrate its 60 year anniversary in 2021.

Our Vision and Mission is set out below:

**PURPOSE:** To deliver quality care, infrastructure and partnerships that enable people of the Capes' region to thrive in their community as they age.

**VISION:** Enabling people as they age, to live connected, enriched lives as valued members of the Capes' community.

#### VALUES:

**Compassion:** To act with honesty, empathy and kindness.

**Respect:** To be attentive and present so people feel heard, valued and acknowledged.

**Partnership:** To engage and work collaboratively through shared purpose to achieve goals.

**Commitment:** To take responsibility and strive for excellence with passion and positivity.

A portion of Dunsborough's Armstrong Reserve was gifted to aged care by the State of Western Australia and in November 2003, the City of Busselton passed a motion to "support the need for land to be set aside for age care facilities within the urban area or close to Dunsborough Township as a vital part in strategic planning for the community in the western sector of the shire."

Capecare  
20 Ray Avenue  
Busselton WA 6280  
ABN 77 630 179 279  
Ph: 08 9750 2000  
Fax: 08 9755 4696  
reception@capecare.com.au

[www.capecare.com.au](http://www.capecare.com.au)

Ray Village Aged Care Services Inc trading as Capecare





The Dunsborough facility comprises 2 buildings which together provides a continuum of care for residents. It comprises an 82 bed residential care facility and 21 independent living apartments.

We accepted our first residents into our new facility in August 2021. The facility comprises four wings and will be occupied one wing at a time. Residents receive care 24 hours a day and are able to receive physio and other allied health services. We cater for all care needs from respite to palliative care. We work with local GP's to provide the best care for our residents. Our residents can also make use of the onsite hairdresser and cinema room where many lifestyle activities take place.

Our 21 Independent Living Apartments cater for the over 65's with residents of varying ages and health status.

The co-location of apartments with the residential facility allows an ease of transition should health needs become greater. This also facilitates elderly couples to live close to each other and allow frequent visits should one partner require more extensive care. Since opening our facility this has proven to be valuable to our current residents whose health circumstances have changed.

Capecare has paid the rates due for the 2021-22 financial year to minimise the interest chargeable and therefore is also requesting a refund for the sum paid.

We thank you for considering our application for a rates exemption.

Please do not hesitate to contact me should you require further information.

Kind Regards

**SUSAN STEVENSON**  
**GENERAL MANAGER FINANCE**

13 June 2022



#### 6.4 RATE EXEMPTION APPLICATION - JOBS SOUTH WEST INC

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>STRATEGIC THEME</b>     | OPPORTUNITY - A vibrant City with diverse opportunities and a prosperous economy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>STRATEGIC PRIORITY</b>  | 3.2 Facilitate an innovative and diversified economy that supports local enterprise, business, investment and employment growth.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>SUBJECT INDEX</b>       | Rates & Exemptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>BUSINESS UNIT</b>       | Finance and Corporate Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>REPORTING OFFICER</b>   | Rates Coordinator - David Nicholson                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>AUTHORISING OFFICER</b> | Director Finance and Corporate Services - Tony Nottle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>NATURE OF DECISION</b>  | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>VOTING REQUIREMENT</b>  | Simple Majority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>ATTACHMENTS</b>         | Attachment A Rate Exemption Application <a href="#">↓</a> <br>Attachment B Rate Exemption Application Statutory Declaration <a href="#">↓</a> <br>Attachment C Rate Exemption Application Covering Letter <a href="#">↓</a> <br>Attachment D Annual Report - 2021 <a href="#">↓</a> <br>Attachment E Property Lease Contract <a href="#">↓</a>  |

#### OFFICER RECOMMENDATION

That the Council:

1. grant rate exemption to Jobs South West Inc. for 1B, 9 Harris Road, Busselton, effective 1<sup>st</sup> April 2022, under section 6.26(2)(g) of the *Local Government Act 1995*; and
2. agree that this rate exemption is to continue where Jobs South West Inc. confirm in writing by 30 April annually that they continue to occupy and use the property for the purposes stated in the application in Attachment A.

#### EXECUTIVE SUMMARY

An application seeking rate exemption on 1B, 9 Harris Road, Busselton (the Property) was received from Jobs South West Inc. (JSW) in June 2022. The Property is used to deliver services to people with disabilities, Aboriginal people, young people not engaged in employment or training, mature aged people, seniors and people underemployed.

On the basis of the application, this report recommends that rate exemption be granted under section 6.26(2)(g) of the *Local Government Act 1995* (the Act) retrospectively from 1st April 2022, being the lease commencement date.

#### BACKGROUND

According to the rate exemption letter, JSW is a registered charity and are not an Employment Agency nor do they have an Employment Agents Licence or receive funding from the Department of Education, Employment and Workplace Relations.

They are a Non-Government Agency funded through State and Federal Government grants, mainly the Department of Child Protection, the Department of Training and the Department of Families, Housing, Community Services and Indigenous Affairs.

The services provided by JSW are free to the community with objectives as per its Constitution being;

- a) Developing appropriate relief for people disadvantaged by their isolated geographical location particularly in relation to health, poverty, sickness, suffering, destitution, misfortune, distress and those helpless;
- b) Assisting directly in the relief of poverty, sickness, suffering, distress, misfortune, destitution and helplessness by providing appropriate respite;
- c) Improving access for young people and others disadvantaged groups in the labour market, to employment, education and training options;
- d) Participating in and contribute to responding to the personal development, motivational and skill formation needs of the workforce of the South West of Western Australia, with the object of preparing the unemployed residents of the South West for participation in the region's workforce;
- e) Designing, implement, administer and develop community services that assist residents of the south west region of Western Australia to obtain or retain paid employment, become self-employed or proceed to further education;
- f) Providing relief and assistance to young people to help them overcome barriers to accessing education and training;
- g) Strengthen at-risk families and promote and safeguard the wellbeing of children by supporting individuals and families at-risk or in crisis and help reduce the occurrence of all forms of abuse;
- h) Applying the property and income of the Association solely towards the promotion of the objects of the Association and no part of that property or income may be paid or otherwise distributed, directly or indirectly, to member, except in good faith in the promotion of those objects.

The Property was leased by JSW commencing 1st April 2022 for 36 months with an option of a further 36 months. Services provided from the property are for people with disabilities, Aboriginal people, young people not engaged in employment or training, mature aged people, seniors and people underemployed.

***Engagement with Western Australian Local Government Association (WALGA)***

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

*That the SWZ:*

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

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

1. *There is a need to amend the Local Government Act to clarify that Independent Living Units should only be exempt from rates where they qualify under the Commonwealth Aged Care Act 1997; and*

2. *Either:*

- a. *amend the charitable organisations section of the Local Government Act 1995 to eliminate exemptions for commercial (non-charitable) business activities of charitable organisations; or*
- b. *establish a compensatory fund for Local Governments, similar to the pensioner discount provisions, if the State Government believes charitable organisations remain exempt from payment of Local Government rates.*

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

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

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

#### **OFFICER COMMENT**

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

Rate exemption applications need 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 charitable purposes.

In considering the first part, that is, 'are the operations of the association considered to be a charitable use', legal opinions are 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.

It is considered that the services being provided by JSW from the Property would meet definitions 1, 2 and 4 and as such the Property would be eligible for rate exemption under section 6.26(2)(g) of the Act.

In considering the second part, that is, 'is the Property being exclusively used for a charitable purpose'; this criteria is being met by JSW as they are the sole occupier of the Property from which the services are being provided.

In addition to the Property, JSW have two other locations in Bunbury, one in Mandurah and one in Manjimup. Contact with these Councils has revealed that:

- The two Bunbury locations are rate exempt;
- The Mandurah location is not rate exempt but is receiving a rate concession; and
- The Manjimup location is being rated as it is in a commercial block of units owned by another company.

No physical inspection of the Property has been undertaken as it's known use and the provided statutory declaration (Attachment B) are 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**

Approving the rate exemption application, retrospectively from the 1st April 2022 will result in a \$6,326.24 reduction in overall rating income. This amount represents \$1,496.17 for the 2021/22 and \$4,830.07 for the 2022/23 financial years.

Additionally granting rate exemption will mean that approximately \$4,830 plus any budgeted rate increases will not be achieved in the future.

**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. It is considered a high probability that SAT will reverse a decision to decline the application.

**Options**

As an alternative to the proposed recommendation, Council could decline the rate exemption application on the basis that it considers the Property to be rateable under the Act. As stated above, this is not recommended based on the risks associated with declining the application.

**CONCLUSION**

It is considered that the Property use located at 1B, 9 Harris Road, Busselton is charitable in nature and as such 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 1B, 9 Harris Road, Busselton then it would be applied retrospectively from the 1st April 2022, being the lease commencement date.

**APPLICATION FOR RATES EXEMPTION****Local Government Act 1995 – Section 6.26****Privacy**

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

**Copyright**

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

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

ABN 87 285 608 991

Phone: (08) 9781 0444

Facsimile: (08) 9432 4634

Email: [city@busselton.wa.gov.au](mailto:city@busselton.wa.gov.au)

Web: [www.busselton.wa.gov.au](http://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 | 1B / 9 Harris Road |
| Suburb         | Busselton          |
| Post code      | 6280               |

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

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

Training and Community Services

**3. PROPERTY OWNER DETAILS**

|                                                         |                                                                                         |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <b>Organisation</b>                                     | Frank Steven Wallner and Heather Grace Klein atf WallnerFamily Trust ABN 66 640 673 510 |
| <b>Property owner</b><br><i>(if different to above)</i> | C/- Professionals South West                                                            |
| <b>Postal address</b><br><i>(including post code)</i>   | PO Box 468 Busselton WA 6280                                                            |
| <b>Telephone</b>                                        | 9754 1522                                                                               |
| <b>Facsimile</b>                                        |                                                                                         |
| <b>Mobile</b>                                           |                                                                                         |
| <b>E-mail</b>                                           | carol@profsbsn.com.au                                                                   |

**4. APPLICANT DETAILS**

|                                                       |                                                               |
|-------------------------------------------------------|---------------------------------------------------------------|
| <b>Contact Person</b>                                 | Catherine Barnes                                              |
| <b>Position Title</b>                                 | CEO                                                           |
| <b>Postal address</b><br><i>(including post code)</i> | Level 1, Lotteries House, 101 Victoria Street Bunbury WA 6230 |
| <b>Telephone</b>                                      | 9721 5033                                                     |
| <b>Facsimile</b>                                      |                                                               |
| <b>Mobile</b>                                         | 0404823644                                                    |
| <b>E-mail</b>                                         | posy@jsw.org.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) not sure. Used as an office the same as the owners of the property. No food prep or industrial machinery. Computer based training.*

☒ 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.

|                              |                                                                                     |
|------------------------------|-------------------------------------------------------------------------------------|
| <b>Name</b>                  | Catherine Barnes                                                                    |
| <b>Position Title</b>        | CEO                                                                                 |
| <b>Organisation</b>          | Jobs South West Inc T/A JSW Training and Community Services                         |
| <b>CEO/Trustee Signature</b> |  |

---



## 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): <a href="#">Click here to enter a date.</a> |
|------------|----------------------------------------------------------|

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

|            |                                                          |
|------------|----------------------------------------------------------|
| Amount: \$ | Data (from): <a href="#">Click here to enter a date.</a> |
|------------|----------------------------------------------------------|

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 DECLARATIONAPPLICATION 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)  
I Catherine Barnes

(2) Address (2)  
Of 13 Othello Quays Coogee WA 6163  
In the State of Western Australia

(3) Occupation (3)  
Chief Executive

Sincerely declare as follows:-

|                              |                                                             |
|------------------------------|-------------------------------------------------------------|
| The property located at      | 1b / 9 Harris Road Busselton                                |
| is used by                   | Jobs South West Inc t/a JSW Training and Community Services |
| for the purposes of          | Community support activities and offices.                   |
|                              |                                                             |
|                              |                                                             |
| for the period from 1/4/2022 | to 1/4/2025                                                 |

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 Coogee

this 16 day of June 2022

In the presence of KENNETH JAMES LIT

(Signature of authorised witness)

Accountant

(Name of authorised witness and qualification as such a witness)

(4) Signature of person making the declaration

C Barnes

(4)

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



BUNBURY | BUSSELTON | MARGARET RIVER | MANJIMUP  
Freecall 1800 641 375 | Email: [info@jsw.org.au](mailto:info@jsw.org.au) | for all branches  
PO Box 998, Bunbury WA 6231 | 08 9721 5033

17 June 2022

Chief Executive Officer  
City of Busselton  
2 Southern Drive  
Busselton WA 6280

Dear Sir

Jobs South West Inc (JSW Training & Community Services) would like to apply for a rates exemption for 1b /9 Harris Road Busselton which we currently lease.

JSW is a registered charity that provides services exclusively to people with disabilities, Aboriginal people, young people not engaged in employment education or training, , mature aged people, seniors and people who are under-employed.

Jobs South West Inc is not an Employment Agency, it does not have an Employment Agents Licence, does not receive any funds from the Department of Education, Employment and Workplace Relations, It is a Non-Government Agency funded through State and Federal Government grants, mainly the Department of Child Protection, the Department of Training and the Department of Families, Housing, Community Services and Indigenous Affairs. Our services are free to the people in the community who need assistance and support and our premises are used exclusively for charitable purposes. Jobs South West Inc's objectives as defined in our Constitution are;

- a) "To develop appropriate relief for people disadvantaged by their isolated geographical location particularly in relation to health, poverty, sickness, suffering, destitution, misfortune, distress and helplessness".
- b) "To assist directly in the relief of poverty, sickness, suffering, distress, misfortune, destitution and helplessness by providing appropriate respite"
- c) "To improve access for young people and others disadvantaged groups in the labour market, to employment, education and training options."



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Freecall 1800 641 375 | Email: [info@jsw.org.au](mailto:info@jsw.org.au) | for all branches

PO Box 998, Bunbury WA 6231 | 08 9721 5033

- d) "To participate in and contribute to responding to the personal development, motivational and skill formation needs of the workforce of the South West of Western Australia, with the object of preparing the unemployed residents of the South West for participation in the region's workforce."
- e) "To design, implement, administer and develop community services that assist residents of the south west region of Western Australia to obtain or retain paid employment, become self-employed or proceed to further education"
- f) "To provide relief and assistance to young people to help them overcome barriers to accessing education and training"
- g) "To strengthen at-risk families and promote and safeguard the wellbeing of children by supporting individuals and families at-risk or in crisis and help reduce the occurrence of all forms of abuse"

Please find attached all relevant paperwork as requested, should you need any further information please do not hesitate to contact me on 0481101369 or via email [kenv@jsw.org.au](mailto:kenv@jsw.org.au).

Yours faithfully

A handwritten signature in black ink, appearing to read 'Ken van Lit'.

Ken van Lit  
Business Manager

A decorative graphic at the bottom of the page consisting of several wavy, horizontal lines in shades of red, orange, and yellow.

[www.jsw.org.au](http://www.jsw.org.au)

**Job South West**  
**ABN 31 081 676 271**

**Annual Report 2021**

# **Job South West ABN 31 081 676 271**

## **Annual Report 2021**

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## Job South West Board Report

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Job South West Board submits the financial accounts of Job South West for the financial year ended 30 June 2021.

The names of Job South West Board in office at any time during or since the end of the year are:

- Julie Mitchell – Chairperson
- Angela Roberts – Deputy Chairperson
- Richard Cardwell – Secretary/Treasurer
- Catherine Barnes – Board Member
- Ethan Chadd – Board Member
- Haylee Harich – Board Member
- Michelle Gowegati – Board Member

The principal activities of Job South West are to provide the opportunity of improving the overall welfare of young people, and the general community, by creating a learning environment that offers positive life experiences and opportunities for ongoing skills development and employment.

There were no significant changes in the nature of Job South West's principal activities during the financial year.

The surplus for the financial year amounted to \$963,583 (2020: profit of \$111,214).

A review of the operations of Job South West during the financial year and the results of those operations found an increase in revenues of 51% to \$3,357,325 (2020: \$2,230,268). Job South West's surplus has increased on last year by 766% to a profit of \$963,583 (2020: \$111,214). Revenue grew by 51% primarily due to Job Keeper support received during the year.

Job South West's net asset position has increased by 153% to \$1,594,935 as at 30 June 2021 (2020: \$631,369).

Likely developments in the operations of Job South West and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to Job South West.

Job South West's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

No person has applied for leave of Court to bring proceedings on behalf of Job South West or intervene in any proceedings to which Job South West is a party for the purpose of taking responsibility on behalf of Job South West for all or any part of those proceedings. Job South West was not a party to any such proceedings during the year.

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of Job South West, the results of those operations, or the state of affairs of Job South West in future financial years.

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is an auditor of Job South West.

Job South West has paid premiums to insure each of the directors against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while acting in the capacity of director of Job South West and its subsidiaries, other than conduct involving a wilful breach of duty in relation to Job South West.

## Job South West Board Report

---

### **Auditor's Independence Declaration**

The lead auditor's independence declaration is set out on page 3 of the report for the year ended 30 June 2021.

Signed in accordance with a resolution of the Board of Directors:



Julie Mitchell  
**Chairperson**

DATED at PERTH this 20<sup>th</sup> day of September 2021.



## Auditors Independence Declaration

Jack Barker Family Trust T/A

**JACK BARKER**

Registered Company Auditor No. 13809  
ABN 39 572 331 976

93 Carawatha Avenue  
Mount Nasura WA 6112  
Telephone 9497 3501  
Mobile 0411 168 719  
Email [jbarker@inet.net.au](mailto:jbarker@inet.net.au)

Auditors Independence Declaration to the Board of Directors of JOBS SOUTH WEST  
INC

In relation to my audit of the financial report of Jobs South West Inc  
For the Year Ended 30<sup>th</sup> June 2021, to the best of my knowledge and belief, there have  
been no contraventions of the auditor independence requirements of the Corporations Act  
2001 sec 307c or any applicable code of professional conduct in relation to the audit.



W J BARKER NTAA AUDITOR

7<sup>th</sup> September 2021

**NTAA**  
NATIONAL TRAINING AND TALENT ASSOCIATION

## Statement of Profit or Loss and Other Comprehensive Income

for the year ended 30 June 2021

|                                                         | Note | 2021<br>\$     | 2020<br>\$     |
|---------------------------------------------------------|------|----------------|----------------|
| Revenue                                                 | 2    | 3,357,325      | 2,230,268      |
| Salaries and Wages                                      |      | 1,566,099      | 1,515,499      |
| Salary Related Expenses                                 |      | 151,413        | 138,603        |
| Office and Administrative Expenses                      |      | 368,741        | 302,440        |
| Property and Building Expenses                          |      | 233,506        | 125,534        |
| Depreciation and Amortisation                           |      | 73,805         | 34,822         |
| Interest Expense                                        |      | 179            | 2,156          |
| Surplus/(Deficit) for the year                          |      | 963,583        | 111,214        |
| <b>Other comprehensive income</b>                       |      | -              | -              |
| <b>Total comprehensive income / (loss) for the year</b> |      | <b>963,583</b> | <b>111,214</b> |

The accompanying notes form part of these financial accounts

## Statement of Financial Position

as at 30 June 2021

|                                      | Note | 2021<br>\$       | 2020<br>\$     |
|--------------------------------------|------|------------------|----------------|
| <b>CURRENT ASSETS</b>                |      |                  |                |
| Cash and cash equivalents            | 3    | 1,939,414        | 706,190        |
| Trade and other receivables          | 4    | 71,900           | 63,058         |
| <b>TOTAL CURRENT ASSETS</b>          |      | <b>2,011,314</b> | <b>769,248</b> |
| <b>NON CURRENT ASSETS</b>            |      |                  |                |
| Property, plant and equipment        | 5    | 50,677           | 103,082        |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <b>50,677</b>    | <b>103,082</b> |
| <b>TOTAL ASSETS</b>                  |      | <b>2,061,991</b> | <b>872,330</b> |
| <b>CURRENT LIABILITIES</b>           |      |                  |                |
| Trade and other payables             | 6    | 317,039          | 80,840         |
| Provisions                           | 7    | 125,000          | 100,000        |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <b>442,038</b>   | <b>180,840</b> |
| <b>NON CURRENT LIABILITIES</b>       |      |                  |                |
| Financial Liabilities                |      | -                | 31,968         |
| Provisions                           | 7    | 25,000           | 28,152         |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <b>25,000</b>    | <b>60,120</b>  |
| <b>TOTAL LIABILITIES</b>             |      | <b>467,037</b>   | <b>240,961</b> |
| <b>NET ASSETS</b>                    |      | <b>1,594,952</b> | <b>631,369</b> |
| <b>EQUITY</b>                        |      |                  |                |
| Retained Profits                     |      | 1,594,952        | 631,369        |
| <b>TOTAL EQUITY</b>                  |      | <b>1,594,952</b> | <b>631,369</b> |

The accompanying notes form part of these financial accounts

## Statement of Changes in Equity

for the year ended 30 June 2021

|                                         | Note | Retained<br>Profits | Total            |
|-----------------------------------------|------|---------------------|------------------|
|                                         |      | \$                  | \$               |
| Balance at 1 July 2019                  |      | 520,155             | 520,155          |
| Surplus/(Deficit) for the year          |      | 111,214             | 111,214          |
| Other comprehensive income              |      | -                   | -                |
| Total comprehensive income for the year |      | 111,214             | 111,214          |
| Transfers to/(from) reserves            |      | -                   | -                |
| <b>Balance at 30 June 2020</b>          |      | <b>631,369</b>      | <b>631,369</b>   |
| Balance at 1 July 2020                  |      | 631,369             | 631,369          |
| Surplus/(Deficit) for the year          |      | 963,583             | 963,566          |
| Total comprehensive income for the year |      | 963,583             | 963,566          |
| Transfers to/(from) reserves            |      | -                   | -                |
| <b>BALANCE AT 30 June 2021</b>          |      | <b>1,594,952</b>    | <b>1,594,935</b> |

The accompanying notes form part of these financial accounts

## Cash Flow Statement

for the year ended 30 June 2021

|                                                            | Note | 2021<br>\$       | 2020<br>\$      |
|------------------------------------------------------------|------|------------------|-----------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |      |                  |                 |
| Receipts from customers                                    |      | 1,057,021        | 220,080         |
| Receipts from government                                   |      | 2,418,580        | 2,010,189       |
| Payments to suppliers and employees                        |      | (2,188,831)      | (2,034,654)     |
| <b>Net Cash Provided by/(Used in) Operating Activities</b> | 9(b) | <u>1,286,770</u> | <u>195,615</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |      |                  |                 |
| Purchase of property, plant and equipment                  |      | (21,399)         | -               |
| <b>Net Cash Used in Investing Activities</b>               |      | <u>(21,399)</u>  | <u>-</u>        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |      |                  |                 |
| Repayment of borrowings                                    |      | (32,147)         | (25,954)        |
| <b>Net Cash Used in Financing Activities</b>               |      | <u>(32,147)</u>  | <u>(25,954)</u> |
| <b>Net increase/(decrease) in cash held</b>                |      |                  |                 |
| Cash at the beginning of the year                          |      | <u>706,190</u>   | <u>536,529</u>  |
| <b>Cash at the end of the year</b>                         | 9(a) | <u>1,939,414</u> | <u>706,190</u>  |

The accompanying notes form part of these financial accounts

## Notes to the Financial Statements

for the year ended 30 June 2021

### NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Job South West is a not-for-profit company incorporated and domiciled in Australia. The registered office is Unit 1, 101 Victoria St Bunbury WA 6230 Australia. Job South West Board have prepared the financial statements on the basis that Job South West is a non-reporting entity as there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* ("the ACNC Act"), the recognition and measurement requirements of all Australian Accounting Standards and Interpretations, and the disclosure requirements.

#### a. Basis of Preparation

##### *Reporting Basis and Conventions*

The special purpose financial report prepared in accordance with:

- Australian Accounting Standards (AAS) and interpretations as issued by the Australian Accounting Standards Board (AASB); and
- The Corporations Act 2001

The financial report has been prepared on a historical cost except for, where applicable, the revaluation of certain classes of plant and equipment and available-for-sale investments which are measured at fair value. The presentation currency is Australian dollars.

#### b. Income Tax

Job South West is exempt from income tax pursuant to section 50-B of the Income Tax Assessment Act 1997.

#### c. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

##### **Plant and equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the SMYL Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

##### **Motor Vehicles**

Motor Vehicles are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by Job South West Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

##### **Leasehold Improvements**

Leasehold Improvements are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by Job South West Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

##### **Depreciation**

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to Job South West commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

## Notes to the Financial Statements

for the year ended 30 June 2021

The depreciation rates used for each class of depreciable assets are:

| Class of Fixed Asset   | Depreciation Rate |
|------------------------|-------------------|
| Equipment              | 33%               |
| Motor vehicles         | 20%               |
| Leasehold improvements | 10%               |

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

### d. Impairment of Assets

At the end of each reporting period, Job South West reviews the carrying values of its tangible and intangible assets 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 statement of comprehensive income.

### e. Contract liabilities

Contract liabilities represent Job South West's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when Job South West recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before Job South West has transferred the goods or services to the customer.

### f. Provisions

Provisions are recognised when Job South West has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### g. Employee Benefits

Provision is made for Job South West's liability for employee benefits arising from services rendered by employees to the end of the reporting period.

### h. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 12 months or less, and bank overdrafts. Bank overdrafts are shown within financial liabilities in current liabilities on the statement of financial position.

### i. Revenue

Revenue is measured at the fair value of the consideration received or receivable, and net of the amount of goods and services tax (GST). Any GST payable to the taxation authority is included within trade and other payables (net of the amounts receivable).

Revenue in relation to tuition fees, subject levies and other receipts is recognised upon delivery of the services by Job South West. Revenue in relation to the sale of goods is recognised when the goods pass to the buyer.

Government grants (recurrent and capital in nature) are brought to account when the funds are received. Other grants are recognised when there is reasonable assurance that Job South West will comply with the conditions attached to them.

Interest revenue is accrued on a time basis by reference to the principal outstanding and the effective interest rate applicable. Dividend revenue is recognised when the right to receive payment has been established (provided that it is probable that the economic benefits will flow to the School and the amount of the income can be measured reliably).

All other revenue is recognised on an accruals basis.

## Notes to the Financial Statements

for the year ended 30 June 2021

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**j. 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 ("ATO"). 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 cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**k. Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by Accounting Standards or as a result of changes in accounting policy.

**l. Critical Accounting Estimates and Judgements**

The directors evaluate estimates and judgements incorporated into these financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data obtained both externally and within Job South West.

**m. New standards and interpretations not yet adopted**

In the year ended 30 June 2021, Job South West has reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant and applicable to its operations and effective for the current annual reporting period.

It has been determined by Job South West that there is no impact, material or otherwise, of the new and revised Standards and Interpretations on its business given it is special purpose and, therefore, no change is necessary to College's accounting policies.

Job South West has also reviewed all new Standards and Interpretations that have been issued but are not yet effective for the period ended 30 June 2021. As a result of this review the directors have determined that there is no impact, material or otherwise, of the new and revised Standards and Interpretations on its business and, therefore, no change necessary to College's accounting policies.



## Notes to the Financial Statements

for the year ended 30 June 2021

|                                              | 2021<br>\$ | 2020<br>\$ |
|----------------------------------------------|------------|------------|
| <b>NOTE 2. REVENUE</b>                       |            |            |
| Revenue:                                     |            |            |
| – Service Delivery Operation                 | 2,418,580  | 2,010,189  |
| – Other Funding                              | 218,795    | 220,079    |
| – Job Keeper                                 | 719,950    | -          |
| Total Revenue                                | 3,357,325  | 2,230,268  |
| <b>NOTE 3. CASH AND CASH EQUIVALENTS</b>     |            |            |
| Cheque Account                               | 1,932,414  | 699,190    |
| Security Deposit                             | 7,000      | 7,000      |
|                                              | 1,939,414  | 706,190    |
| <b>NOTE 4. TRADE AND OTHER RECEIVABLES</b>   |            |            |
| CURRENT                                      |            |            |
| Trade debtors                                | 83,900     | 75,058     |
| Provision of doubtful Debts                  | (12,000)   | (12,000)   |
|                                              | 71,900     | 63,058     |
| <b>NOTE 5. PROPERTY, PLANT AND EQUIPMENT</b> |            |            |
| <b>Motor Vehicles</b>                        |            |            |
| Cost                                         | 99,421     | 78,022     |
| Opening balance                              | 78,022     | 78,022     |
| Additions                                    | 21,399     | -          |
| Balance at year end                          | 99,421     | 78,022     |
| Accumulated Depreciation                     |            |            |
| Opening balance                              | 15,604     | 15,604     |
| Charge                                       | 33,140     | -          |
| Balance at year end                          | 48,744     | 15,604     |
| <b>Computers</b>                             |            |            |
| Cost                                         | 5,434      | 5,434      |
| Opening balance                              | 5,434      | 5,434      |
| Additions                                    | -          | -          |
| Balance at year end                          | 5,434      | 5,434      |

## Notes to the Financial Statements

for the year ended 30 June 2021

|                                     | 2021<br>\$ | 2020<br>\$ |
|-------------------------------------|------------|------------|
| Accumulated Depreciation            |            |            |
| Opening balance                     | 1,811      | 1,811      |
| Charge                              | 3,623      | -          |
| Balance at year end                 | 5,434      | 1,811      |
| <b>Equipment</b>                    |            |            |
| Cost                                | 48,880     | 48,880     |
| Opening balance                     | 48,880     | 48,880     |
| Additions                           | -          | -          |
| Balance at year end                 | 48,880     | 48,880     |
| Accumulated Depreciation            |            |            |
| Opening balance                     | 16,293     | 16,293     |
| Charge                              | 32,587     | -          |
| Balance at year end                 | 48,880     | 16,293     |
| <b>Leasehold Improvements</b>       |            |            |
| Cost                                | 5,568      | 5,568      |
| Opening balance                     | 5,568      | 5,568      |
| Additions                           | -          | -          |
| Balance at year end                 | 5,568      | 5,568      |
| Accumulated Depreciation            |            |            |
| Opening balance                     | 1,114      | -          |
| Charge                              | 4,454      | 1,114      |
| Balance at year end                 | 5,568      | 1,114      |
| Total property, plant and equipment | 50,677     | 103,082    |

## Notes to the Financial Statements

for the year ended 30 June 2021

|                                                                                                                                                                 | 2021<br>\$       | 2020<br>\$      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------|
| <b>NOTE 6. TRADE AND OTHER PAYABLES</b>                                                                                                                         |                  |                 |
| CURRENT                                                                                                                                                         |                  |                 |
| <i>Unsecured Liabilities:</i>                                                                                                                                   |                  |                 |
| Trade creditors                                                                                                                                                 | 317,039          | 83,934          |
|                                                                                                                                                                 | <u>317,039</u>   | <u>83,934</u>   |
| <b>NOTE 7. PROVISIONS</b>                                                                                                                                       |                  |                 |
| CURRENT                                                                                                                                                         |                  |                 |
| Employee benefits – Annual leave                                                                                                                                | 100,000          | 103,152         |
| Employee benefits – Long service leave                                                                                                                          | 25,000           | 25,000          |
|                                                                                                                                                                 | <u>125,000</u>   | <u>128,152</u>  |
| NON CURRENT                                                                                                                                                     |                  |                 |
| Employee benefits – Long service leave                                                                                                                          | 25,000           | -               |
|                                                                                                                                                                 | <u>25,000</u>    | <u>-</u>        |
| <b>NOTE 8.</b>                                                                                                                                                  |                  |                 |
| (a) <b>Reconciliation of Cash</b>                                                                                                                               |                  |                 |
| Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the statement of financial position as follows: |                  |                 |
| Cash at bank                                                                                                                                                    | 1,939,414        | 706,190         |
|                                                                                                                                                                 | <u>1,939,414</u> | <u>706,190</u>  |
| (b) <b>Reconciliation of Cash Flow from Operations with Surplus/(Deficit) for the year</b>                                                                      |                  |                 |
| Surplus/(Deficit) for the year                                                                                                                                  | 963,583          | 111,214         |
| Non-cash flows in surplus from ordinary activities                                                                                                              |                  |                 |
| Depreciation and amortisation                                                                                                                                   | 73,805           | 34,822          |
| Annual Leave Provision                                                                                                                                          | 21,848           | 20,000          |
| Adjustment                                                                                                                                                      | 177              | 2,156           |
| Changes in assets and liabilities                                                                                                                               |                  |                 |
| (Increase)/decrease in trade and other receivables                                                                                                              | (8,842)          | 54,470          |
| Increase/(decrease) in trade and other payables                                                                                                                 | 236,199          | (27,047)        |
|                                                                                                                                                                 | <u>236,199</u>   | <u>(27,047)</u> |
| Net Cash Flow provided by/(used in) Operating Activities                                                                                                        | <u>1,286,770</u> | <u>195,615</u>  |

## Notes to the Financial Statements

for the year ended 30 June 2021

2020

\$

### NOTE 9. COMMITMENTS

Operating lease commitments contracted for rent and other:

**Payable:**

|                                 |                |
|---------------------------------|----------------|
| - Not later than 12 months      | 63,948         |
| - Between 12 months and 5 years | 60,846         |
| - Greater than 5 years          | -              |
|                                 | <u>124,794</u> |

### NOTE 10. CONTINGENT LIABILITIES

Job South West did not have any contingent liabilities at balance date.

### NOTE 11. EVENTS SUBSEQUENT TO BALANCE DATE

No matters have arisen since the year ended 30 June 2021, which are not otherwise dealt with in this report that have significantly affected the operations of JSW, the results of its operation or state of affairs of JSW in subsequent periods.

## Statement by Job South West Board

---

Job South West Board has determined that Job South West is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

Job South West Board declares that, in its opinion:

(a) the financial statements set out on pages 4 to 14 are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of Job South West in accordance with the accounting policies disclosed in Note 1;
- (ii) comply with Australian Accounting Standards as described in Note 1 to the financial statements.

(b) there are reasonable grounds to believe that Job South West will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of Job South West Board.



Julie Mitchell  
**Chairperson**

Richard Cardwell  
**Treasurer**

DATED at PERTH this 25th day of September 2021

## Independent Audit Report



93 Carawatha Avenue  
Mount Nasura WA 6112  
Telephone 9497 3501  
Mobile 0411 168 719  
Email jbarker@tinet.net.au

### TO JOBS SOUTH WEST INC

#### *Scope*

I have audited the attached financial statements for the year ended 30 June 2021. The Association is responsible for the preparation and presentation of the financial statements and the information obtained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the financial report is presented fairly in accordance with the requirements so as present a view of the Association which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

#### *Audit*

In my opinion the financial reports of Jobs South West Inc present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position as at 30 June 2021 and the results of its operations for the year then ended.

W J BARKER NTAA – Auditor  
7<sup>th</sup> September 2021



**GUARANTORS (full names)**

contract to lease commercial / industrial premises  
by offer and acceptance (other than retail premises)



APPROVED BY  
THE AUSTRALIAN INSTITUTE  
OF REAL ESTATE (AIRE)  
CORPORATE & INDIVIDUAL  
PROPERTY & BUSINESS  
COUNCIL OF AUSTRALIA  
00800833955

Professionals

### SCHEDULE

#### 1. PREMISES TO BE LEASED including fixtures, fittings and accessories

Suite 1B/9 Harris Road Busseton WA

having an area of 16.3 m<sup>2</sup> m<sup>2</sup> approximately, shown on the Plan annexed (if any), together with a licence to use the car bays as indicated on the Plan.

#### 2. LAND

Lot Part 108 on Survey/Plans/Reference/Plan/Diagram B9182

and being the whole/part of the land in Certificate of Title Volume 2080 Folio 354

#### 3. LEASE TERM

Thirty six (36) months commencing on the 1st (estimated) day of April 2022

and expiring at midnight on the 31st day of March 2025

#### 4. PAYMENT OF RENTAL

(i) Monthly Rent (Rent is exclusive of GST, see clause 27)

Fixed rental payable one (1) month in advance on the first day of each calendar month will be

\$ 3463.75 (in words) Three thousand and four hundred & sixty three dollars & 75 cents

##### (ii) Deposit

Payment of two (2) months rent and pro rata outgoings and car parking or \$ See special conditions, of which \$ - is paid herewith and \$ - shall be paid within - days of acceptance. The deposit will be held by the Lessor's Agent as stakeholder, and will be refundable in full in the event that this offer is not accepted.

##### (iii) Rent Review Method and Date

On the relevant rent review date referred to below the annual rental will be increased by the Method of Rent Review referred to below ("Method").

##### During the Term:

|          |                          |        |             |
|----------|--------------------------|--------|-------------|
| Method B | Review Date 1 Apr 2023   | Method | Review Date |
| Method B | Review Date 1 April 2024 | Method | Review Date |
| Method   | Review Date              | Method | Review Date |

##### During the Further Term:

|          |                          |        |             |
|----------|--------------------------|--------|-------------|
| Method A | Review Date 1 April 2025 | Method | Review Date |
| Method B | Review Date 1 April 2026 | Method | Review Date |
| Method B | Review Date 1 April 2027 | Method | Review Date |

Insert A, B, C, D or E for the Method of Rent Review.

##### A. Market Rent

##### B. Consumer Price Index (Perth All Groups) ("CPI")

% Increase of the previous year's rental

##### D. Greater of Market Rent and CPI

##### E. Other Method

##### A. Market Rent

The rental is to be agreed between the Lessor and Lessee and failing agreement the Lessor will give the Lessee a notice setting out the new rent that is to apply from the relevant review date. If the Lessee does not agree to the proposed new rent then the Lessee has ten (10) Business Days after service of the Lessor's notice in which to dispute the new rent. If the Lessee does not dispute the new rent the Lessee is taken to have agreed the Lessor's proposed new rent. If disputed then the Market Rent will be determined by a valuer of appointed by the President for the time being of the Australian Property Institute (Inc) (WA Division) at the request of either the Lessor or the Lessee. The valuer's costs will be shared equally.

##### B. CPI

The rent will be determined in accordance with the following formula:

CPI Rent =  $R \times \frac{C}{P}$  Where R = the Rent payable immediately prior to the relevant Rent Review Date  
C = the Current CPI  
P = the Previous CPI

##### C. Percentage Increase

The reviewed rental will be the rent applicable immediately before the rent review date increased by the percentage specified above on that rent review date.

##### D. Greater of Market or CPI

The reviewed rental will be the greater of the Market Rent and CPI Rent on that rent review date.

##### E. Other

The Rent applicable immediately before the rent review date will be increased by that method on that rent review date.

The reviewed rental cannot be less than the rental payable in the immediately preceding period.



contract to lease commercial / industrial premises  
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APPROVED  
TERRITORY MANAGEMENT  
BY ACTING ATTORNEY-GENERAL  
OF WESTERN AUSTRALIA  
PURSUANT TO SECTION 100  
OF THE REAL ESTATE  
AGENCY ACT 1993  
0000269355

Professional's

##### 5. OPTION OF RENEWAL

- (i) The Lessee will have the option to renew the Lease for a further term of 36 months at the expiry of the Initial term and then the following further options to renew for a further term of - months and a further term of - months.

Should a rent review be required at the expiry of the Initial term or renewed term, then such rental will be reviewed by the methods referred to in Clause 4. The option will be exercised not more than six (6) months (inclusive) nor less than three (3) months (inclusive) prior to the expiration of the Initial term or each renewal term (as applicable).

- (ii) In the event that the option is not granted or is not exercised the Lessee will remain in occupation as a monthly tenant under the same terms and conditions if the Lessor consents to the holding over.

##### 6. OUTGOINGS

The Lessee agrees to pay the Outgoings set out below. Where the leased premises represent a proportion of the building described above, such Outgoings will be apportioned in the ratio that the net lettable area occupied by the Lessee bears to the total net lettable area of the building unless otherwise stated plus GST if applicable.

###### Payment of Outgoings

- (i) The Lessor may invoice the Lessee the Outgoings to be paid by the Lessee within ten (10) Business Days after demand.
- (ii) The Lessor may estimate the Outgoings and issue equal calendar monthly instalments of Outgoing Items in accordance with a statement forwarded by the Lessor or the Lessor's Agent on an annual basis which will be adjusted at the expiration of the year ending 30 June each year and pro-rated should the period be less than a full twelve (12) months.

|                                                                                | THE LESSOR AGREES TO PAY            | THE LESSEE AGREES TO PAY            |
|--------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
| (a) Water Drainage and Sewerage Rates                                          | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (b) Local Authority Rates including fire services levy                         | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (c) Land Tax and MRIT                                                          | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (d) Interest Charges on Outstanding Rates and Taxes                            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| (e) Water Consumed Beyond Allowance                                            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (f) Fire Services                                                              | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (g) Clearing, including Window and Rubbish Removal                             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (h) Grounds Repairs and Maintenance                                            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (i) Building Repairs and Maintenance of a Non-Structural Nature                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (j) Building Insurance                                                         | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (k) Plate Glass Insurance                                                      | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (l) Public Liability Insurance (to a minimum of : \$20 MILLION)                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (m) Property Management Fees                                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (n) Common Area, Lighting and Power                                            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (o) Security                                                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (p) Toilet Requisites                                                          | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (q) Hot Water Systems Running and Repairs and Maintenance                      | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (r) Electricity and Gas and Telephone Services Consumed in the leased Premises | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (s) Air-conditioning Running and Repairs and Maintenance                       | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (t) Escalator & Lift: Running and Repairs and Maintenance                      | <input type="checkbox"/>            | <input type="checkbox"/>            |
| (u) Strata Company Levy                                                        | <input type="checkbox"/>            | <input type="checkbox"/>            |
| (v) Pest Control                                                               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (w) As per Lease                                                               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (x)                                                                            | <input type="checkbox"/>            | <input type="checkbox"/>            |
| (y)                                                                            | <input type="checkbox"/>            | <input type="checkbox"/>            |

contract to lease commercial / industrial premises  
by offer and acceptance (other than retail premises)



APPROVED BY  
THE REAL ESTATE INSTITUTE  
OF WESTERN AUSTRALIA (REIWA)  
CONTRACT NUMBER: 1017  
FOR USE BY REAL ESTATE  
AGENTS AND BROKERS

★ Professionals

**7. VOIDING INSURANCE POLICIES**

The Lessee will not do or permit to be done any act or thing which makes void existing insurance policies of the Lessor in respect of the premises or the adjoining building improvements.

**8. MAINTENANCE OF PREMISES**

The Lessee will at all times maintain the premises and plant in the same condition as existing on the date of occupancy except in respect of fair wear and tear or damage caused by acts or negligence of the Lessor or by events for which the Lessor has undertaken insurance and the Lessee will make good any damage done by the Lessee.

**9. STRUCTURAL ALTERATIONS**

No structural alterations will be made without written consent of the Lessor or the Lessor's Agent and the Lessee will reinstate the premises, if required by the Lessor, at the expiration of the agreed term or extension thereof.

**10. SIGNS**

The Lessee will not affix any sign to the premises without the prior written consent of the Lessor and any relevant Authorities and such Lessor's consent will not be unreasonably withheld.

The Lessee will be responsible for:

- (a) Ensuring that the erection of any signs has the prior approval of any relevant Authorities.
- (b) The removal of such signs at the expiration of the lease period or prior to delivering up possession of the premises and making good of any damage caused by removal.
- (c) Maintain signs to a standard required by the Lessor and any relevant Authorities.

**11. NATURE OF BUSINESS AND USE OF PREMISES**

The nature of the business will be Community support activities & Offices

and the use of the premises will be for purposes conforming to all State and / or Local Authority laws, by-laws, regulations or requirements currently in force as the case may be, the onus being on the Lessee, its clients or suppliers, to obtain the necessary approvals.

**12. COMMON AREAS**

The Lessee will be permitted gratuitous use of all common areas and in turn will do nothing which will inhibit or prevent the use of those areas by other lessees, their clients or suppliers.

**13. NUISANCES**

The Lessee will cause no nuisance to the Lessor or other lessees adjoining or adjacent to the leased premises.

**14. DEFAULTS**

If the Lessee defaults in payment of the rental referred to in this contract or any part of it is at any time in arrears or unpaid for fourteen (14) days after the same has become due (whether any formal or legal demand has been made or not) or if the Lessee will at any time default, fail or neglect to duly perform or observe any of the terms and conditions of this contract or on the part of the Lessee to be observed and performed and if the default will continue for fourteen (14) days after notice in writing will have been delivered or posted to the Lessee by the Lessor or the Lessee (or assigns in accordance with clause 20 of this Lease) will become subject to or take advantage of any law relating to bankruptcy or insolvency, or being a corporation shall go into liquidation whether compulsory or voluntary (except for the purpose of reconstruction) then and in such cases it will be lawful for the Lessor or any person or persons duly authorised by the Lessor in that behalf to enter into or upon the premises or any part thereof without liability for trespass to have again repossess and enjoy as of the former estate of the Lessor as if this Lease had not been made, the cost of such re-entry or repossession to be a cost to be borne by the Lessee, but without prejudice to the right of action or remedy of the Lessor in respect of any antecedent breach of any of the terms by the Lessee herein contained.

**15. INTEREST**

Whenever pursuant to this document the Lessee is required to make payment to the Lessor and payment has not been made by the due date then and until the full amount has been paid interest will accrue on the unpaid moneys at the rate of fifteen per centum (15%) per annum.

**16. PROPERTY CONDITION STATEMENT**

The Lessee will if required by the Lessor sign and deliver to the Lessor or the Lessor's Agent within fourteen (14) days of execution of this document a property condition statement.

**17. SECURITY BOND**

The Lessee will deposit with the Lessor's Agent a Bond of  
\$ 4580.13

as security for the Lessee's compliance with this document which Bond may be applied to compensate and pay the Lessor for any breach or default of this Lease by the Lessee and any costs of the Lessor relating to the same.

**18. ACCESS TO PREMISES**

The Lessee will permit the Lessor, the Lessor's Agent or consultants or contractors to have access to the leased premises at all reasonable times.

**19. NOTICES**

Notices will be deemed to be served if served in accordance with Section 135 of the Property Law Act 1969 (as amended).

**20. ASSIGNMENT AND SUBLETTING**

The Lessee will not assign, sublet or part with the possession of the leased premises unless with the prior written approval of the Lessor or his agent, such approval not to be unreasonably withheld.

**21. PREMISES DESTROYED**

If at any time during the tenancy the building the subject of this Lease will be destroyed or damaged so as to become unfit for habitation and use (provided the monies payable under any policy of insurance effected by the Lessor will not have been rendered through any act or default of the Lessee) the rent hereby reserved or a fair and just proportion thereof according to the nature and extent of the damage sustained (to be ascertained in case the parties cannot mutually agree by reference to a Licensed Valuer appointed by the Real Estate Institute of WA (Inc) will be suspended and cease to be payable until the said premises will again have been rendered fit for habitation and use.

contract to lease commercial / industrial premises  
by offer and acceptance (other than retail premises)



APPROVED BY  
THE LEGAL AND CONSUMER  
AFFAIRS DIVISION  
OF THE ATTORNEY GENERAL  
AND  
CONSUMER PROTECTION  
00000163555

Professionals

**22. CHATTELS**

The Lessor's chattels described below or in any attached annexure will be included in this Lease.

A property condition report will be completed prior to occupancy.  
An air conditioning report & proof of service:

**23. QUIET ENJOYMENT**

Provided always that all terms and conditions of the Lease have been complied with the Lessee will be entitled to enjoy peaceful occupancy of the premises.

**24. LEASE DOCUMENTATION**

The Lessee will on demand by the Lessor execute a REIWA Standard Commercial/Industrial Property Lease (Part A & B) or a lease prepared by the Lessor's solicitors incorporating all the details and agreements noted in this Offer and such other terms and covenants as the Lessor's solicitors consider reasonable and necessary in the circumstances. The Lessee will pay the Lessor's solicitors' fees and disbursements for preparation of the lease and all applicable stamp duty.

This Contract is executed as a deed

**25. PRIORITY OF TERMS**

In the event of a draft lease being appended to this Offer, the covenants of the draft lease appended to this Lease take priority over the terms of this Lease with the exception of those principal terms and conditions which are physically entered upon this Lease.

**26. PEST CONTROL**

The Lessee will take all proper precautions to keep the leased Premises free of cockroaches, insects, rodents and other vermin and will, if it becomes necessary, but at the cost of the Lessee, employ from time to time or periodically professional pest controllers for that purpose.

**27. GST**

- (i) In this clause the term "GST" means any goods and services tax imposed under A New Tax System (Goods and Services Tax) Act 1999 ("GST Act") and its transitional and amending acts and regulations which is or may be levied or assessed or becomes payable in respect of rent, outgoings or in connection with the supply of the leased premises or any goods or services, facilities or other things by the Lessor to the Lessee under this contract or any extension, renewal or holding over.
- (ii) The Lessee will pay to the Lessor any GST payable by the Lessor in accordance with the requirements of the GST Act. Such payments will be made by the Lessee prior to the date for payment of the GST by the Lessor or on the dates for the payment of rent, which ever is the earlier. The Lessee hereby indemnifies the Lessor in relation to the payment of any GST.
- (iii) Any rent or other payment obligation stated or referred to in this contract does not include GST unless it is expressly included and GST must be paid in addition to that rent or payment obligation. Unless GST is expressly included, the consideration for any supply by the Lessor to the Lessee is increased by an amount equal to the amount of that consideration multiplied by the rate at which GST is imposed in respect of that supply.
- (iv) The Lessor must provide to the Lessee a GST tax invoice as required by the GST Act.

**28. INDEMNITY**

The Lessee indemnifies the Lessor against any claims whatsoever, for any loss or damage or injury to persons, including any costs, claims or losses resulting from this Lease.

**29. SPECIAL CONDITIONS**

(If insufficient space refer to annexure)

29(1) Outgoing/Operating Expenses are estimated at \$8400.00pa plus GST to 30 June 2022 & is based on the concessional rates being granted by the City of Busselton. In the event the City of Busselton do not grant the Lessee the concessional rate the Lessee shall pay the full amount of outgoing/operating expenses estimated at \$14900.00 plus GST.

29(2) The Lessor at the Lessors expense shall remove the 3 walls separating offices 5 & 6 & the conference room as per the attached plan. Additionally the Lessor will complete any other associated works relating to the removal of the walls including electrical works, making good & repainting of walls.

29(3) The Lessee on acceptance of this offer by the Lessor will deposit to the Lessors agents trust account the amount of the bond as noted in clause 17 hereof.

29(4) The contribution of the Lessee to the cost of the Lease document to be prepared by the Lessors Solicitors (as mentioned in clause 24 hereof) will be capped at \$1000.00 plus GST. Any amount over & above this will be payable by the Lessor. The Lessee shall bear its own Solicitors legal fees.

29(5) The Lessee shall have the right to five(5) dedicated on site parking bays as per the attached plan.

29(6) The Lessor agrees to remove the reception console, folding table & refrigerator from the kitchen & office furniture from office 1.

Full Name of Director / Secretary

contract to lease commercial / industrial premises  
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APPROVED BY  
THE REAL ESTATE INSTITUTE  
OF WESTERN AUSTRALIA (REIWA)  
CONTRACTS & FORMS UNIT  
P.O. BOX 177 BUNBURY, WESTERN AUSTRALIA  
6000008163955

Professionals

|                                                                                 |                                                                                 |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| on the <u>11th</u> day of <u>MARCH</u> 20 <u>22</u>                             |                                                                                 |
| <b>SIGNED BY THE LESSEE<br/>(Individual)</b>                                    | <b>SIGNED BY THE LESSEE<br/>(Individual)</b>                                    |
| SIGNED by                                                                       | SIGNED by                                                                       |
| <u>CATHERINE BARNES</u>                                                         |                                                                                 |
| (FULL NAME)                                                                     | (FULL NAME)                                                                     |
| <u>[Signature]</u>                                                              |                                                                                 |
| Signature                                                                       | Signature                                                                       |
| In the presence of:                                                             | In the presence of:                                                             |
| <u>Susan Snowball</u>                                                           |                                                                                 |
| Signature of Witness                                                            | Signature of Witness                                                            |
| <u>Susan Snowball</u>                                                           |                                                                                 |
| Full name of Witness                                                            | Full name of Witness                                                            |
|                                                                                 |                                                                                 |
| Address of Witness                                                              | Address of Witness                                                              |
|                                                                                 |                                                                                 |
| Occupation of Witness                                                           | Occupation of Witness                                                           |
| <b>(Corporation)</b>                                                            | <b>(Corporation)</b>                                                            |
| <u>Jobs South West Inc</u>                                                      |                                                                                 |
| Full name of Corporation                                                        | Full name of Corporation                                                        |
| <u>31 061 676 271</u> ACN/ABN                                                   |                                                                                 |
| ACN/ABN                                                                         | ACN/ABN                                                                         |
| EXECUTED BY THE LESSEE PURSUANT<br>TO ITS CONSTITUTION AND THE CORPORATIONS ACT | EXECUTED BY THE LESSEE PURSUANT<br>TO ITS CONSTITUTION AND THE CORPORATIONS ACT |
| <u>[Signature]</u>                                                              |                                                                                 |
| Sole / Director                                                                 | Director / Secretary                                                            |
| <u>CATHERINE BARNES</u>                                                         |                                                                                 |
| Full Name of Director                                                           | Full Name of Director / Secretary                                               |

contract to lease commercial / industrial premises  
by offer and acceptance (other than retail premises)



REIWA  
REAL ESTATE INSTITUTE OF WESTERN AUSTRALIA  
INCORPORATED IN AUSTRALIA  
ABN 60 000 018 555

Professionals

**ACCEPTANCE**

I/We (the Lessor) Heather Grace Klein and Frank Steven Wallner

accept this offer and acknowledge the Agent's leasing fees shall be due and payable by us upon the Lessee taking possession of the leased premises, or upon the execution of this contract whichever is the earlier and shall be payable from any monies held by the Agent and any balance owing shall be payable within seven (7) days of invoice.

Dated the 11<sup>th</sup> day of MARCH 20 22

**SIGNED BY THE LESSOR OR THE LESSOR'S AGENT (Individual)**

SIGNED by Heather Grace Klein (FULL NAME)  
[Signature] Signature

In the presence of:  
[Signature] Signature of Witness  
TREVOR G. FRUSHER Full name of Witness  
104 QUEEN STREET,  
BUSSELTON WA 6280 Address of Witness  
[Signature] Occupation of Witness

**SIGNED BY THE LESSOR OR THE LESSOR'S AGENT (Individual)**

SIGNED by Frank Steven Wallner (FULL NAME)  
[Signature] Signature

In the presence of:  
[Signature] Signature of Witness  
TREVOR G. FRUSHER Full name of Witness  
104 QUEEN STREET,  
BUSSELTON WA 6280 Address of Witness  
[Signature] Occupation of Witness

**(Corporation)**

Full name of Corporation

ACN/ABN

EXECUTED BY THE LESSOR PURSUANT TO ITS CONSTITUTION AND THE CORPORATIONS ACT

Sole / Director

Full Name of Director

**(Corporation)**

Full name of Corporation

ACN/ABN

EXECUTED BY THE LESSOR PURSUANT TO ITS CONSTITUTION AND THE CORPORATIONS ACT

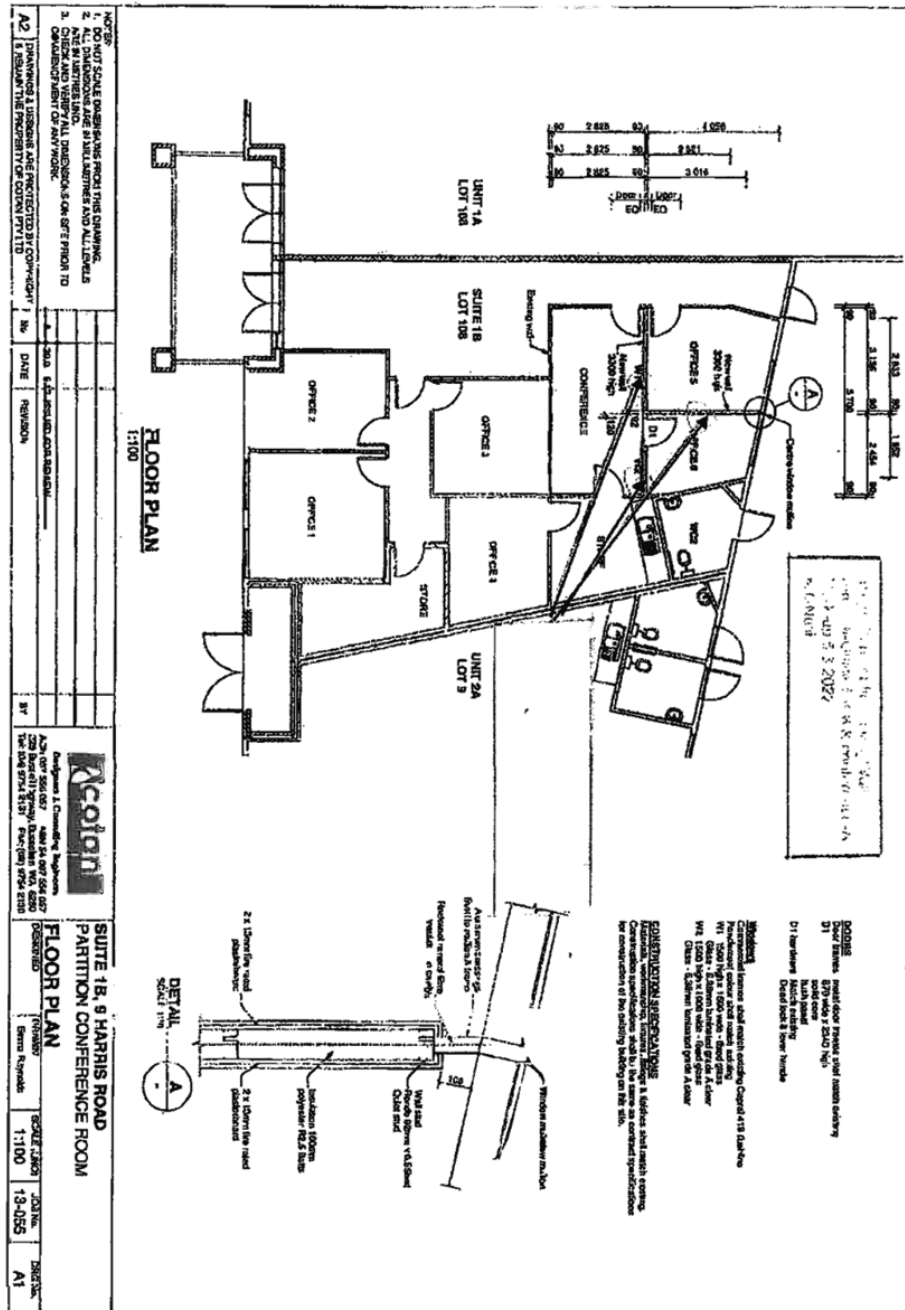
Director / Secretary

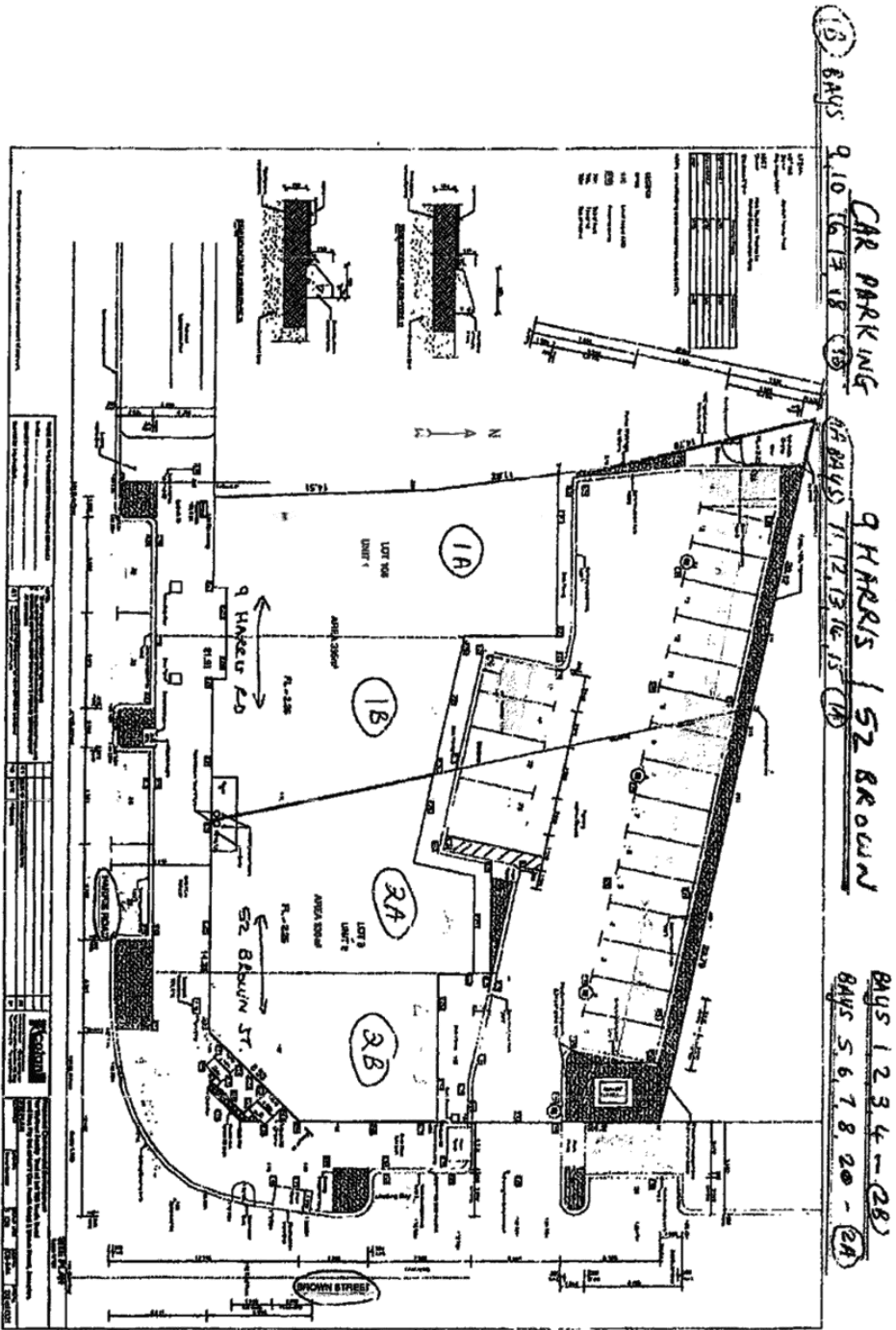
Full Name of Director / Secretary

A true copy of this document has been received by each of the signatories hereto -

[Signature] [Signature] [Signature] [Signature]

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09/10







**7. NEXT MEETING DATE**

**8. CLOSURE**