

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

CITY OF BUSSELTON

MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 2 NOVEMBER 2022

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MINUTES

MINUTES OF FINANCE COMMITTEE HELD IN THE COMMITTEE ROOM, ADMINISTRATION BUILDING, SOUTHERN DRIVE, BUSSELTON, ON 2 NOVEMBER 2022 AT 9:30AM.

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

The Presiding Member opened the meeting at 9.36am.

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

2. **ATTENDANCE**

Presiding Member:

Cr Anne Ryan

Members:

Cr Grant Henley
Cr Paul Carter
Cr Sue Riccelli
Cr Ross Paine (*Deputy Member*)

Officers:

Mr Paul Needham, A/Chief Executive Officer
Mr Paul Sheridan, Manager, Financial Services
Mr David Nicholson, Rates Coordinator
Mrs Emma Heys, Governance Coordinator

Apologies:

Cr Mikayla Love

3. **PUBLIC QUESTION TIME**

Nil

4. **DISCLOSURE OF INTERESTS**

Nil

5. **CONFIRMATION OF MINUTES**

5.1 Minutes of the Finance Committee Meeting held 5 October 2022



COMMITTEE DECISION

F2211/044 Moved Councillor G Henley, seconded Councillor P Carter

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

CARRIED 5/0

6. REPORTS**6.1 LIST OF PAYMENTS MADE - SEPTEMBER 2022**

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

COMMITTEE RECOMMENDATION

F2211/045 Moved Councillor S Riccelli, seconded Councillor G Henley

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

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
TOTAL PAYMENTS		31,694,378.25

CARRIED 5/0

OFFICER RECOMMENDATION

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

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
TOTAL PAYMENTS		31,694,378.25

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
		31,694,378.25

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	
				23,000.39	

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	90238	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	ASHLEIGH HODGES	STAFF REIMBURSEMENT	228.50	
14/09/2022	89926	ASHLEIGH 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	



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		31,694,378.25

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	89867	BUSSELTON BEARING SERVICES	BEARING SUPPLIES	1,196.20
11/09/2022	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/BOXLATES 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	CINEFFEST 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 BIDESI	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 INSTALLMENT 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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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	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	1,329.50
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 FOUICHE	ART SALES	4.20
7/09/2022	89890	EMERGE OFFICE	OFFICE EQUIPMENT SERVICES - PHOTOCOPIING	488.40
20/09/2022	90197	EMERGE OFFICE	OFFICE EQUIPMENT SERVICES - PHOTOCOPIING	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	BTTP 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 ABULTIONS HIRE AND SALES	2,763.07
20/09/2022	90088	INSTANT TRANSPORTABLE OFFICES PTY LTD	TRANSPORTABLE ABULTIONS	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	INVARIAN 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 VANMARRIS STEVENS	RATE REFUND	1,267.80
20/09/2022	90104	JARROD KENNEDY	SUNDRY 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	BTTP 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	SUNDRY PAYMENTS	291.50
20/09/2022	90100	JOHN HENDRIKS	BTTP 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	BTTP REFUND	58.00
20/09/2022	89972	KADAM KINETICS	WELLNESS SERVICES	780.00
20/09/2022	90084	KATHLEEN NEELUNG	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	SUNDRY 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



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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	LUNE 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	MULTISPARES 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
20/09/2022	90105	PETER HARDRIDGE	REFUND OF GRANT OF RIGHT OF BURIAL	1,147.50
7/09/2022	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

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	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 BILGH - 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	5,086.54
7/09/2022	89898	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	RUBEK 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	B/TP 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 INDONESIA 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



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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	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	TANIMIE LEE PRICE	RATE REFUND	1,500.00
7/09/2022	89697	TANVIA PTY LTD	ENGINEERING SERVICES	3,879.70
7/09/2022	89787	TECH WINDOW GAVIN KENNETH BARNES t/as	IT SUPPORT AND RETAIL SALES	138.90
20/09/2022	90069	TECH WINDOW GAVIN KENNETH BARNES t/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	TUBOR 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 BUSSELTON	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	YALLINGUP 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
				7,739,029.63

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



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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

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

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.PHILOPOFF	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	EVICTON 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.ARCHER	346.12
		DWER - WATER	CLEARING PERMIT	400.00
		DYCC	TICKETS-WOMEN IN BUSINESS LUNCH	97.88
		FACEBOOK	GLC FACEBOOK ADVERTS	383.20
		GEOBAY BUTCHERING-CATERING	MEAT FOR DEPOT EOY 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.ARCHER, 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.ARCHER	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 INGATE	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 RAVLICH	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
		31,694,378.25

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'BYRNE	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
				22,206,964.66

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

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

COMMITTEE RECOMMENDATION

F2211/046 Moved Councillor G Henley, seconded Councillor P Carter

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*.

CARRIED 5/0

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 3rd 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 30th September 2022 the value of the City's invested funds increased from \$90.9M as at 31st August 2022 to \$112.9M.

As at 30th 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 31st 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
Naomi Searle (1/9/22 to 21/9/22)			
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
		SUBTOTAL	\$1,564.67
Oliver Darby (22/9/22 to 30/9/22)			
23/09/2022	NORTHFLEET TRANSPORT	CRANE HIRE - 23 RD SEPTEMBER 2022	2,028.08
30/09/2022	SP RAWLINSONS	2022-RAWLINSONS AUSTRALIAN CONSTRUCTION HANDBOOK	470.00
		SUBTOTAL	\$2,498.08
		TOTAL	\$4,062.75

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 30th 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

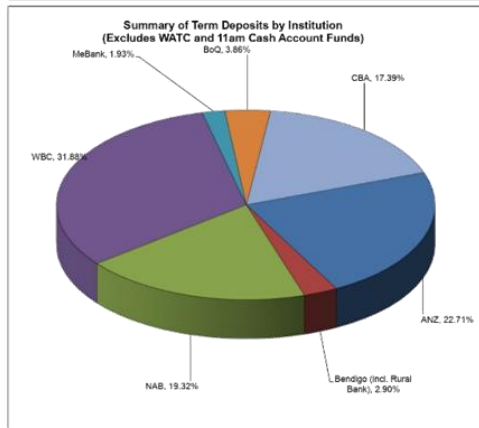
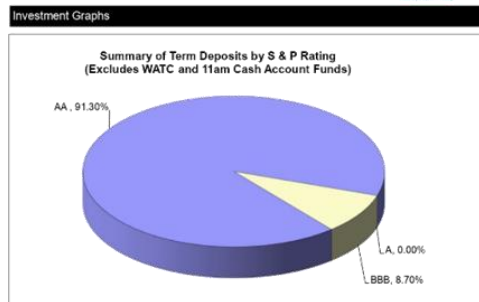
Purpose	Loan Number	Institution	Budgeted	Term (Years)	Expiry	Actual	2022/23	2022/23 Actual	2022/23	2022/23 Actual	Budget	2022/23 Budget	2022/23 Budget	Budget	2022/23 Budget	
			Interest Rate			Interest Rate	Actual New Loans	Principal Repayments	Balance of Principal Owing	Interest Repayments	Principal 1 July 2022	New Loans Budget	Principal Repayments	Principal Outstanding June 2023	Interest Repayments	
			%			%	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Council Loans																
Administration																
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	
Other Property and Services																
Lot 40 Vasse Highway	210	WATC	3.61	10	Dec-25	3.61			850,000	7,671	850,000		-	850,000	30,685	
Recreation and Culture																
Geothermal Heating GLC	202	WATC	3.98	10	Jun-23	3.98		15,620	47,800	631	63,421		63,421	(0)	1,585	
Busselton 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	
Busselton 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	
Busselton 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	
Busselton 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	
Busselton 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	
Transport																
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
Self-Supporting Loans																
Recreation and Culture																
Busselton Bowling Club	199	WATC	5.98		Dec-20	5.98		-	-	-	-		-	-	-	
Busselton 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	
Geopraphe 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	
Busselton Tennis Club	220	WATC	1.37	7	Sep-26	1.37		1,768	29,122	106	30,889		7,107	23,782	387	
Busselton Hockey Club Stadium	221	WATC	1.31	10	Jun-30	1.31		1,084	35,433	120	36,517		4,358	32,158	457	
Busselton 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	
Geopraphe 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	
Economic Services																
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
Total - Council and Self-supporting Loans								-	900,887	45,274,050	430,220	46,174,937	6,750,000	4,517,329	48,407,608	1,711,811



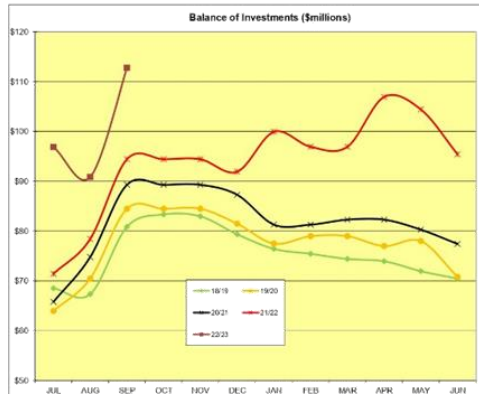
CITY OF BUSSETON - INVESTMENT PERFORMANCE REPORT
For the month of September 2022



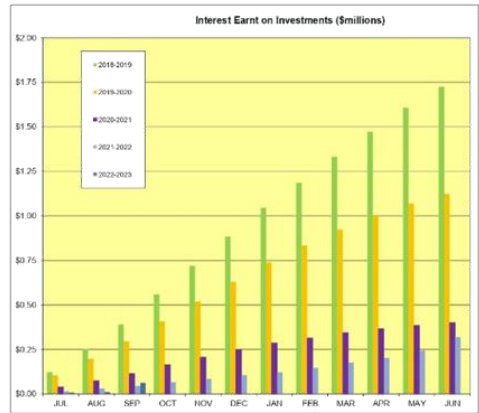
11am Bank Account		As at 30 September 2022			
INSTITUTION	RATE	AMOUNT			
ANZ 11am At Call Deposit	2.25%	\$ 7,000,000			
Term Deposits - Miscellaneous Funds					
		As at 30 September 2022			
INSTITUTION	RATING	DAYS	MATURITY	RATE	AMOUNT
ANZ	AA	247	16-Jan-23	2.03%	\$ 3,500,000
WBC	AA	245	22-Feb-23	2.55%	\$ 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%	



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			
Total of Airport Redevelopment Funds - Bank Term Deposits		\$	Nil			
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 Earnt (incl. Accrued) on Funds Held in City Reserve A/c 136		\$	82,975			



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: 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)

Statement of Compliance with Council's Investment Policy 218

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

City of Busselton

Statement of Financial Activity

Year to Date As At 30 September 2022

	2022/2023 Actual YTD	2022/2023 Amended Budget YTD	2022/2023 Original Budget YTD	2022/2023 Amended Budget	2022/2023 Original Budget	2022/23 YTD Bud (A) Variance
	\$	\$	\$	\$	\$	%
Revenue from Ordinary Activities						
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%
	68,899,598	65,130,452	65,130,452	83,439,223	83,439,223	5.79%
Expenses from Ordinary Activities						
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%
	(19,366,330)	(18,155,244)	(18,155,244)	(94,985,566)	(94,985,566)	-6.67%
Borrowings Cost Expense						
Interest Expenses	(458,816)	(365,944)	(365,944)	(1,722,673)	(1,722,673)	-25.38%
	(458,816)	(365,944)	(365,944)	(1,722,673)	(1,722,673)	-25.38%
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%
	2,099,228	593,822	593,822	31,080,665	31,080,665	253.51%
Net Result	51,173,680	47,203,085	47,203,085	17,811,649	17,811,649	8.41%
Adjustments for Non-cash Revenue & Expenditure						
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	
Capital Revenue & (Expenditure)						
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	
Net Current Position - Surplus / (Deficit)	52,632,320	41,419,965	41,419,965	335,838	335,838	

City of Busselton

Net Current Position

Year to Date As At 30 September 2022

	2022/23 Actual	2022/23 Amended Budget	2022/23 Original Budget	2021/22 Actual
	\$	\$	\$	\$
NET CURRENT ASSETS				
CURRENT ASSETS				
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>
LESS: CURRENT LIABILITIES				
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)
NET CURRENT ASSET POSITION	<u><u>52,632,320</u></u>	<u><u>335,838</u></u>	<u><u>335,838</u></u>	<u><u>507,353</u></u>

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

	Actual YTD	Amended Budget YTD	Original Budget YTD	Amended Budget	Budget Original
	\$	\$	\$	\$	\$
Land					
12847	0.00	0.00	0.00	0.00	500,000.00
12936	0.00	0.00	0.00	0.00	50,000.00
	0.00	0.00	0.00	0.00	550,000.00
Buildings					
10016	100.33	8,750.01	8,750.01	0.00	35,000.00
10024	121.75	0.00	0.00	0.00	0.00
10585	0.00	0.00	0.00	0.00	303,790.00
10589	1,082.28	0.00	0.00	0.00	287,000.00
10593	0.00	0.00	0.00	0.00	0.00
10622	3,858.74	0.00	0.00	0.00	72,394.00
10642	11,652.16	104,815.00	104,815.00	0.00	1,284,775.00
10669	0.00	0.00	0.00	0.00	0.00
10688	0.00	76,700.00	76,700.00	0.00	76,700.00
10788	43,344.61	153,310.50	153,310.50	0.00	423,934.00
10789	0.00	12,500.01	12,500.01	0.00	50,000.00
10972	133,550.83	0.00	0.00	0.00	188,252.00
12231	0.00	0.00	0.00	0.00	12,608.00
12233	19,680.00	0.00	0.00	0.00	25,215.00
12234	6,720.00	49,000.00	49,000.00	0.00	49,000.00
12330	0.00	0.00	0.00	0.00	0.00
12331	250.76	0.00	0.00	0.00	0.00
12400	211.05	0.00	0.00	0.00	0.00
12435	45,890.88	36,147.00	36,147.00	0.00	36,147.00
12437	47.65	0.00	0.00	0.00	0.00
12440	31,814.00	52,270.00	52,270.00	0.00	133,234.00
12457	0.00	45,686.00	45,686.00	0.00	45,686.00
12464	0.00	0.00	0.00	0.00	0.00
12471	3,237,004.55	2,863,476.00	2,863,476.00	0.00	11,453,899.00
12478	0.00	0.00	0.00	0.00	0.00
12550	0.00	0.00	0.00	0.00	0.00
12652	127,337.65	24,675.00	24,675.00	0.00	98,700.00
12689	0.00	0.00	0.00	0.00	0.00
12692	0.00	0.00	0.00	0.00	0.00
12779	46,726.86	0.00	0.00	0.00	0.00
12780	0.00	0.00	0.00	0.00	0.00
12781	223.21	0.00	0.00	0.00	0.00
12782	98.32	0.00	0.00	0.00	0.00
12783	31,500.00	0.00	0.00	0.00	0.00
12789	0.00	2,306.01	2,306.01	0.00	9,224.00
12791	0.00	7,500.00	7,500.00	0.00	30,000.00
12792	0.00	4,250.01	4,250.01	0.00	17,000.00
12793	0.00	4,250.01	4,250.01	0.00	17,000.00
12795	0.00	13,749.99	13,749.99	0.00	55,000.00
12796	0.00	2,649.99	2,649.99	0.00	10,600.00
12797	0.00	6,686.49	6,686.49	0.00	26,746.00
12798	0.00	1,500.00	1,500.00	0.00	6,000.00
12800	0.00	15,249.99	15,249.99	0.00	61,000.00
12801	0.00	15,000.00	15,000.00	0.00	60,000.00
12803	0.00	1,350.00	1,350.00	0.00	5,400.00
12804	0.00	7,946.76	7,946.76	0.00	31,787.00
12868	0.00	0.00	0.00	0.00	205,000.00
12869	0.00	0.00	0.00	0.00	46,120.00
12916	0.00	0.00	0.00	0.00	550,000.00
12917	0.00	0.00	0.00	0.00	250,000.00
12918	0.00	0.00	0.00	0.00	1,642,703.00
12919	0.00	0.00	0.00	0.00	7,799,000.00
12920	0.00	0.00	0.00	0.00	6,500,000.00
12921	0.00	0.00	0.00	0.00	7,187,000.00
12922	0.00	0.00	0.00	0.00	2,000,000.00
12923	0.00	0.00	0.00	0.00	670,000.00
12924	0.00	0.00	0.00	0.00	143,000.00
12925	0.00	0.00	0.00	0.00	1,923,000.00
12926	0.00	0.00	0.00	0.00	250,000.00
12927	0.00	0.00	0.00	0.00	130,000.00
12928	0.00	0.00	0.00	0.00	75,000.00
12929	0.00	0.00	0.00	0.00	500,000.00
12942	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
Plant and Equipment					
Items incorrectly posted to operational project codes but are capital:					
	53,364.27	0.00	0.00	0.00	0.00
	39,930.91	0.00	0.00	0.00	0.00
	34,128.15	0.00	0.00	0.00	0.00
	426,678.95	0.00	0.00	0.00	0.00
	36,642.25	0.00	0.00	0.00	0.00
	49,508.27	0.00	0.00	0.00	0.00
	20,135.00	0.00	0.00	0.00	0.00
10700	0.00	17,273.00	17,273.00	0.00	17,273.00
12870	0.00	0.00	0.00	0.00	35,000.00
12871	0.00	0.00	0.00	0.00	1,000.00
12872	0.00	0.00	0.00	0.00	35,000.00
12879	0.00	0.00	0.00	0.00	14,000.00
12880	0.00	0.00	0.00	0.00	15,000.00
12881	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
	\$	\$	\$	\$	\$
Land					
12882	Plant Purchases (P11) - Isuzu NPR65-190 Single Cab (Turf)(C)	0.00	0.00	0.00	90,000.00
12883	Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)	0.00	0.00	0.00	33,000.00
12884	Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)	0.00	0.00	0.00	33,000.00
12885	Plant Purchases (P11) - Kubota F3690 Outfront Mower (C)	0.00	0.00	0.00	33,000.00
12886	Plant Purchases (P11) - Brush / Tree Chipper(C)	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	20,000.00
12888	Plant Purchases (P12) - HINO FS2848 Tipper Truck (Constr/(C)	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	25,000.00
12890	Plant Purchases (P12) - Caterpillar C556 Rollwe (Constru(C)	0.00	0.00	0.00	180,000.00
12891	Plant Purchases (P12) - Ditchwitch Cable Locator(C)	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	230,000.00
12893	Planning and Development Services - Replacement Complianc(C)	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	35,000.00
12895	Engineering and Works Services - Replacement Asset Manage(C)	0.00	0.00	0.00	35,000.00
12896	Engineering and Works Services - Replacement Building Fac(C)	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	42,000.00
12898	Engineering and Works Services - Replacement Mitsubishi G(C)	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	42,000.00
12900	Engineering and Works Services - Replacement Toyota Hilux(C)	0.00	0.00	0.00	42,000.00
12901	Engineering and Works Services - Replacement Toyota Hilux(C)	0.00	0.00	0.00	42,000.00
12902	Finance and Corporate Services - Replacement Manager Gove(C)	409.64	0.00	0.00	40,000.00
12903	Finance and Corporate Services - Replacement IT Coordinat(C)	0.00	0.00	0.00	35,000.00
12904	Plant Purchases (P11) - Minor Plant (Capital)(C)	0.00	0.00	0.00	20,000.00
12905	Plant Purchases (P11) - Minor Plant (Non-Capital)(C)	0.00	0.00	0.00	40,000.00
12906	Plant Purchases (P12) - Minor Plant (Capital)(C)	0.00	0.00	0.00	15,000.00
12907	Plant Purchases (P12) - Minor Plant (Non-Capital)(C)	0.00	0.00	0.00	15,000.00
12908	Transport - Workshop - Minor Plant(C)	0.00	0.00	0.00	10,000.00
12909	Busselton Jetty - Replacement Stihl MS381 Chainsaw(C)	0.00	0.00	0.00	2,000.00
12910	Busselton Jetty - Replacement Honda EU20 Generator (Jetty)(C)	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	440,000.00
12912	Waste Management - Plant Replacement Grab bucket and atta(C)	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	20,000.00
12914	Waste Management - Plant Replacement Minor (Capital)(C)	0.00	0.00	0.00	10,000.00
12915	Waste Management - Plant Replacement Minor (Non Capital)(C)	0.00	0.00	0.00	10,000.00
12930	Airport Operations - Replacement Ute - Airport Operations(C)	0.00	0.00	0.00	35,000.00
12931	Airport Operations - Replacement Deutz/able 75KVA Generat(C)	0.00	0.00	0.00	25,000.00
12932	Airport Operations - Replacement Toro Groundmaster 7200 M(C)	0.00	0.00	0.00	30,000.00
12933	Airport Operations - Replacement Stihl FS94R CE Brushcut(C)	0.00	0.00	0.00	700.00
12934	Airport Operations - Replacement Bar Petrol 3000PSI Press(C)	0.00	0.00	0.00	1,500.00
12935	Airport Operations - Replacement Blower(C)	0.00	0.00	0.00	400.00
12948	Environmental Health Serv Admin-Health Ute(C)	0.00	0.00	0.00	42,000.00
13001	Sale of Plant (Outright)(C)	0.00	0.00	0.00	0.00
14727	Baggage handling system injector belt(C)	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
14746	TOYOTA HILUX 4X4 SIN CAB UTIL TRAY (PARK-EF)REP196100(C)	0.00	0.00	0.00	0.00
		660,797.44	17,273.00	17,273.00	2,451,873.00
Furniture and Equipment					
	Items incorrectly coded through operational project codes	73,312.41	0.00	0.00	0.00
10965	P&E - P&G Smart Technologies(C)	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	594,845.00
12878	Naturaliste Community Centre (NCC) - Purchase Office Furn(C)	0.00	0.00	0.00	20,000.00
12937	Community Resource Centre(C)	62.30	0.00	0.00	20,000.00
12938	YCAB (Youth Precinct Foreshore)(C)	0.00	0.00	0.00	5,091.00
12939	Administration Building- 2-16 Southern Drive(C)	0.00	0.00	0.00	15,000.00
12940	Depot Building-Busselton(C)	0.00	0.00	0.00	50,000.00
14729	Events Furniture & Equipment(C)	0.00	0.00	0.00	200,000.00
14730	Geographe Leisure Centre Fitness Equipment(C)	0.00	0.00	0.00	18,160.00
14731	Cultural Planning Furniture & Equipment(C)	0.00	0.00	0.00	25,568.00
		77,971.56	109,923.00	109,923.00	1,048,664.00
Roads Infrastructure ***					
10610	Forth Street Groyne Carpark - Formalise and Seal(C)	110.07	0.00	0.00	0.00
10673	Peel & Queen Street Roundabout Service Relocation(C)	558.32	19,941.00	19,941.00	19,941.00
10760	Barnard Park East Foreshore Stage 2 Capital Works(C)	12.47	0.00	0.00	0.00
11145	Sayers Street Asphalt Overlay(C)	2,123.03	0.00	0.00	0.00
11149	Barracks Drive Spray Seal(C)	57.27	0.00	0.00	0.00
11150	Causeway Road - Molloy Street Intersection(C)	0.00	0.00	0.00	0.00
11151	Chapman Crescent Spray Seal(C)	(417.07)	0.00	0.00	0.00
11186	Jacka Road Resheet(C)	44.83	0.00	0.00	0.00
11193	Wilyabrup Road Resheet(C)	380.08	32,499.99	32,499.99	130,000.00
11199	Bussell Highway(C)	11,962.56	767,645.00	767,645.00	1,330,145.00
11207	Georgette Street Reconstruction(C)	419.21	0.00	0.00	0.00
11980	Boallia Road Reconstruct and Widen(C)	5,197.50	0.00	0.00	0.00
11987	Caves Road - Median Crossing(C)	0.00	17,960.00	17,960.00	17,960.00
11989	Chapman Hill Road(C)	49,822.18	381,951.00	381,951.00	381,951.00
11991	Commonage & Hayes Road intersection Safety works(C)	0.00	38,951.00	38,951.00	38,951.00
11996	Geographe Bay Road Quindalup(C)	143.64	0.00	0.00	0.00
11997	Gifford Road Reconstruction(C)	28,519.57	111,053.00	111,053.00	111,053.00
11998	Kaloorup Road(C)	0.00	79,690.00	79,690.00	79,690.00
11999	Kaloorup Road - Reconstruct and Seal Shoulders(C)	0.00	25,472.00	25,472.00	25,472.00
12000	Kaloorup Road (Stage 1)(C)	1,322.00	69,412.00	69,412.00	69,412.00
12005	Payne Road(C)	6,000.00	142,499.97	142,499.97	570,000.00
12006	Piggot Road - Second Coat Seal(C)	0.00	0.00	0.00	0.00
12007	Rendezvous Road Spray Seals(C)	37.37	37,500.00	37,500.00	150,000.00
12008	Road Safety Signage Infrastructure(C)	14,549.53	0.00	0.00	0.00

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	
	\$	\$	\$	\$	\$	
Land						
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	Strelly 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
Bridges Infrastructure ***						
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
Car Parks Infrastructure ***						
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
Footpaths Infrastructure ***						
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
Parks, Gardens and Reserves ***						
10613	Meelup Coastal Parking & Landscaping(C)	612.84	44,559.48	44,559.48	0.00	178,238.00

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

	Actual YTD	Amended Budget YTD	Original Budget YTD	Amended Budget	Budget Original
	\$	\$	\$	\$	\$
Land					
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 Busseton Foreshore - Exercise Equipment(C)	2,605.91	0.00	0.00	0.00	0.00
10763 Busseton Foreshore - Stage 3(C)	200.37	0.00	0.00	0.00	0.00
10765 Foreshore Busseton - 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 Busseton 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 Provence 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 - Busseton(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 Busseton 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 Busseton 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
Jetty Infrastructure ***					
10818 Busseton 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
Drainage Infrastructure ***					
10691 Busseton 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
Regional Airport and Industrial Park ***					
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
Sub-Total Infrastructure ***	1,239,254.71	5,887,185.09	5,887,185.09	0.00	22,600,157.00
Grand Total	5,719,239.34	9,532,399.86	9,532,399.86	0.00	66,460,608.00

City of Busselton Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1001: Airport Existing Terminal Building Reserve						
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	
Closing Balance 30/6/2023			323,125	427,338	427,338	
1003: Airport Marketing & Incentive Reserve						
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	
Closing Balance 30/6/2023			6,385,898	3,468,258	3,468,258	
1005: Barnard Park Sports Pavilion Building Reserve						
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	
Closing Balance 30/6/2023			105,990	144,829	144,829	
1006: Building Asset Renewal Reserve Fund - General Buildings						
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	BFACC - 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	
Closing Balance 30/6/2023			2,691,453	3,066,460	3,066,460	
1007: Busselton Area Drainage and Waterways Improvement Reserve						
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	
Closing Balance 30/6/2023			130,608	131,970	131,970	
1008: Busselton Community Resource Centre Reserve						
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	
Closing Balance 30/6/2023			422,705	516,467	516,467	

City of Busselton Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1009: Busselton Foreshore Maintenance Reserve						
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	
1010: Busselton Jetty Tourist Park Reserve						
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	
1011: Busselton Library Building Reserve						
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	
1012: CBD Enhancement Reserve						
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	
1013: Cemetery Reserve						
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	
1014: City Car Parking and Access Reserve						
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 (Council Meeting 21 September 2022)	-	104,773	-	
Closing Balance 30/6/2023			1,213,889	1,388,738	1,283,965	

City of Busselton Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1015: Civic and Administration Building Reserve						
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	
1016: Coastal and Climate Adaptation Reserve						
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	
1017: Commonage Community Facilities Dunsborough Lakes SR						
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	
1018: Commonage Community Facilities South Biddle Precinct Reserve						
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	
1019: Commonage Precinct Bushfire Facilities Reserve						
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	
1020: Commonage Precinct Infrastructure Road Reserve						
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 Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1021: Community Facilities - Airport North						
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	
Closing Balance 30/6/2023			3,176,663	3,369,232	3,369,232	
1022: Community Facilities - Broadwater						
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	
Closing Balance 30/6/2023			197,732	218,293	218,293	
1023: Community Facilities - Busselton						
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	
Closing Balance 30/6/2023			75,058	98,043	98,043	
1024: Community Facilities - City District						
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	
Closing Balance 30/6/2023			1,116,044	814,910	814,910	
1025: Community Facilities - Dunsborough						
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	
Closing Balance 30/6/2023			465,445	505,638	505,638	
1026: Community Facilities - Dunsborough Lakes						
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)	
				-	-	
Closing Balance 30/6/2023			712,436	289,490	289,490	
1027: Community Facilities - Geographe						
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	
Closing Balance 30/6/2023			139,274	152,824	152,824	

City of Busselton Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1028: Community Facilities - Port Geographe						
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	
			-	-	-	
			-	-	-	
Closing Balance 30/6/2023			352,422	360,644	360,644	
1029: Community Facilities - Vasse						
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)	
			-	-	-	
Closing Balance 30/6/2023			175,154	(91,272)	(91,272)	
1030: Corporate IT Systems Reserve						
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	
Closing Balance 30/6/2023			378,520	74,132	74,132	
1031: Debt Default Reserve						
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 (Council Meeting 21 September 2022)	-	(104,773)	-	
			-	-	-	
Closing Balance 30/6/2023			102,371	-	104,773	
1032: Election, Value and Corporate Expense Reserve						
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	
Closing Balance 30/6/2023			254,330	323,074	323,074	
1033: Emergency Disaster Recovery Reserve						
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	
Closing Balance 30/6/2023			74,954	98,117	98,117	
1034: Energy Sustainability Reserve						
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	
Closing Balance 30/6/2023			168,407	146,299	146,299	

City of Busselton Reserves						
For The Period Ending 30 September 2022						
	Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$
1035: Footpath and Cycleways Reserve						
	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
	Closing Balance 30/6/2023			1,246,636	1,306,906	1,306,906
1036: Furniture and Equipment Reserve						
	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
	Closing Balance 30/6/2023			516,181	54,928	54,928
1037: Geographe Leisure Centre Building (GLC) Reserve						
	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
	Closing Balance 30/6/2023			314,128	209,066	209,066
1038: Jetty Maintenance Reserve						
	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
	Closing Balance 30/6/2023			6,320,301	7,129,229	7,129,229
1039: Jetty Self Insurance Reserve						
	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
	Closing Balance 30/6/2023			573,410	665,084	665,084

City of Busselton Reserves						
For The Period Ending 30 September 2022						
	Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$
1040: Joint Venture Aged Housing Reserve (Harris/Winderlup)						
	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
	Closing Balance 30/6/2023			1,491,225	1,670,812	1,670,812
1041: Legal Expenses Reserve						
	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
				-	-	-
				-	-	-
	Closing Balance 30/6/2023			638,294	650,898	650,898
1042: Locke Estate Reserve						
	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
				-	-	-
				-	-	-
	Closing Balance 30/6/2023			6,589	6,741	6,741
1043: Long Service Leave Reserve						
	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
	Closing Balance 30/6/2023			4,054,581	3,919,609	3,919,609
1044: Major Traffic Improvements Reserve						
	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
	Closing Balance 30/6/2023			1,184,734	857,137	857,137

City of Busselton Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1045: Marketing & Area Promotion Reserve						
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	
Closing Balance 30/6/2023			655,702	248,094	248,094	
1046: Naturaliste Community Centre Building (NCC) Reserve						
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	
Closing Balance 30/6/2023			170,089	123,791	123,791	
1047: New Infrastructure Development Reserve						
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	-	-	
Closing Balance 30/6/2023			725,817	226,232	226,232	
1048: Other Infrastructure (Drainage, Signage Etc) Reserve						
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	
Closing Balance 30/6/2023			403,731	397,190	397,190	
1049: Parks, Gardens and Reserves Reserve						
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	
Closing Balance 30/6/2023			633,227	242,616	242,616	

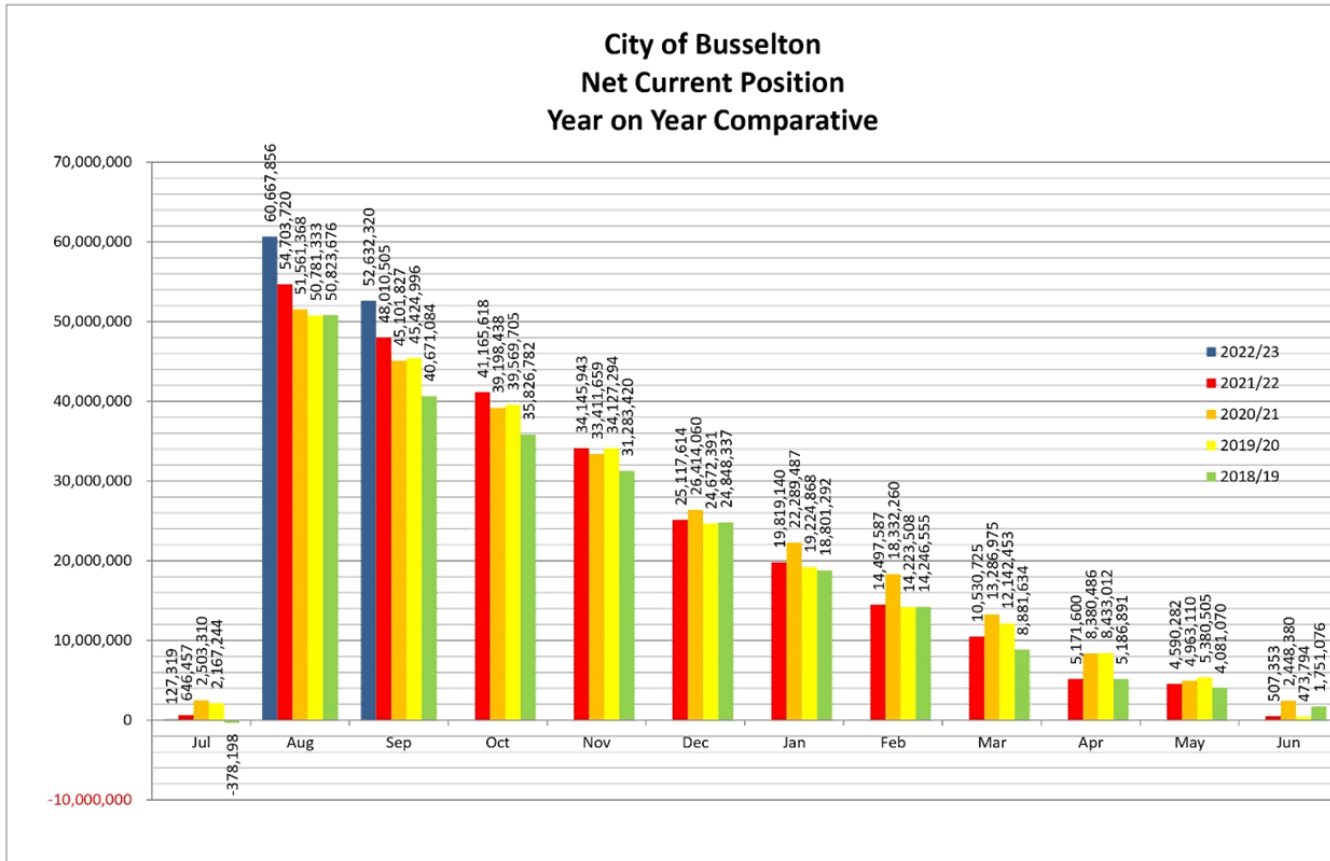
City of Busselton Reserves						
For The Period Ending 30 September 2022						
	Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$
1050: Performing Arts and Convention Centre Reserve						
	Opening Balance 1/7/2022	10904	Other General Purpose 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
	Closing Balance 30/6/2023			2,386,293	2,537,696	2,537,696
1051: Plant Replacement Reserve						
	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/VMB 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 FVZ1400 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
	Closing Balance 30/6/2023			2,698,073	2,681,646	2,681,646
1052: Port Geographe Development Reserve (Council)						
	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
	Closing Balance 30/6/2023			126,996	39,664	39,664
1053: Port Geographe Waterways Management Reserve						
	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
	Closing Balance 30/6/2023			3,060,602	2,975,440	2,975,440

City of Busselton Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1054: Professional Development Reserve						
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	
1055: Provenge Landscape Maintenance Reserve (SAR)						
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	
1056: Public Art Reserve						
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	
1057: Railway House Building Reserve (50%)						
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	
1058: Road Asset Renewal Reserve						
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	Acton 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	Princelield 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	Seista Park Road(C)	-	(198,000)	(198,000)	
Transfer From Reserve	12840	Sheens Road Apron(C)	-	(8,000)	(8,000)	
Transfer From Reserve	12841	Strelly 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 Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1059: Sick Pay Incentive Reserve						
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)	
			-	-	-	
Closing Balance 30/6/2023			79,477	65,215	65,215	
1060: Strategic Projects Reserve						
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	
			-	-	-	
Closing Balance 30/6/2023			2,909,578	2,502,471	2,502,471	
1061: Vasse Newtown Landscape Maintenance Reserve (SAR)						
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 - Tree 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	
			-	-	-	
Closing Balance 30/6/2023			668,099	533,478	533,478	
1062: Vasse Sports Pavilion Building Reserve						
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	
			-	-	-	
Closing Balance 30/6/2023			1,685	2,375	2,375	
1063: Waste Facilities and Plant Reserve						
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 atta(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	
			-	-	-	
Closing Balance 30/6/2023			8,287,152	5,156,573	5,156,573	
1064: Winderlup Aged Housing Reserve (City Controlled)						
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 - Winderlup Court (City)(C)	-	(49,000)	(49,000)	
Transfer To Reserve	10027	Asset Management Administration(O)	-	62,889	62,889	
			-	-	-	
Closing Balance 30/6/2023			356,904	376,946	376,946	

City of Busselton Reserves						
For The Period Ending 30 September 2022						
Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$	
1065: Workers Compensation and Extended Sick Leave						
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)	
			-	-	-	
Closing Balance 30/6/2023			194,219	5,750	5,750	
1066: Youth and Community Activities Building Reserve						
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	
Closing Balance 30/6/2023			158,158	213,430	213,430	
1067: Prepaid Grants and Deferred Works & Services Reserves						
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)	
			-	-	-	
Closing Balance 30/6/2023			2,477	0	0	
1069: Airport Infrastructure Renewal and Replacement Reserve						
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 Generat(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 Sthl 1594R CE Brushcut(C)	-	(600)	(600)	
Transfer From Reserve	12934	Airport Operations - Replacement Bar Perto 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	
Closing Balance 30/6/2023			1,259,815	1,665,130	1,665,130	
1070: Airport Noise Mitigation Reserve						
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)	
			-	-	-	
Closing Balance 30/6/2023			683,694	595,641	595,641	
1071: LED Street Lighting Replacement Program Reserve						
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	
Closing Balance 30/6/2023			38,098	235	235	
1072: Lou Weston Oval Pavilion Reserve						
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
Transfer To Reserve	10027	Asset Management Administration(O)	-	12,431	12,431	
Closing Balance 30/6/2023			-	12,431	12,431	

City of Busselton Reserves						
For The Period Ending 30 September 2022						
	Transaction Type	Project	Project Name	Actual YTD \$	Full Year Amended Budget \$	Full Year Original Budget \$
1073: Waterways Restoration Reserve						
	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
1078: Post Office Tea Rooms Reserve						
				-	-	-
				-	-	-
	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			-	-	-
1079: Peel Tce/Causeway Rd Building Reserve						
				-	-	-
				-	-	-
				-	-	-
	Transfer To Reserve	10441	Peel Tce Building & Surrounds(O)	-	23,429	23,429
	Closing Balance 30/6/2023			-	23,429	23,429
Reconciliation						
	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

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

COMMITTEE RECOMMENDATION

F2211/047 Moved Councillor G Henley, seconded Councillor P Carter

That the Council:

- 1. Grant rate exemption to Ray Village Aged Services Inc. for 171 Naturaliste Terrace Dunsborough, effective 1st September 2021, under section 6.26(2)(g) of the *Local Government Act 1995*;**
- 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;**
- 3. Continue to advocate, through the South West Zone of WALGA (SWZ), for a review of Rating Exemptions; and**
- 4. Continue to note in the City's Annual Report the annual total cost to the City of rating exemptions.**

CARRIED 5/0

Reasons: The Committee requested the addition of recommendations 3 and 4 as a standard to rate exemption reports, in order to continue to highlight the advocacy position of the City in relation of the review of rate exemptions and the total annual cost of rate exemptions to the City.

OFFICER RECOMMENDATION**That the Council:**

- 1. Grant rate exemption to Ray Village Aged Services Inc. for 171 Naturaliste Terrace Dunsborough, effective 1st 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. (the Association) 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 effectively from the 1st September 2021 in accordance with Section 6.26(2)(g) of the *Local Government Act 1995*.

BACKGROUND

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 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 rate exemption effective 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 171 Naturaliste Terrace, Dunsborough 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 Council's decision.

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 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

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City of Busselton
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Busselton WA 6280
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Busselton WA 6280

ABN 87 285 608 991

Phone: (08) 9781 0444

Facsimile: (08) 9432 4634

Email: city@busselton.wa.gov.au

Web: www.busselton.wa.gov.au

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

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

Instructions: Please print clearly in the spaces provided.

1. PROPERTY ADDRESS DETAILS

Street address	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

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

4. APPLICANT DETAILS

Contact Person	SUSAN STEVENSON
Position Title	GM FINANCE
Postal address <i>(including post code)</i>	20 RAY AVENUE , BUSSELTON WA 6280
Telephone	08 9750 2023
Facsimile	08 9755 4696
Mobile	
E-mail	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 of the property is being used for;
- A plan of the property, showing all buildings and outbuildings **OR**
- Floor plan of the leased property area if only part of the property is the subject of this application.
- A copy of the organisations current years audited financial statements and details of its financial and funding support;
- Copies of any other relevant documentation that the organisation considers will support this application;

7. AUTHORISATION

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

Name	JOANNE PENMAN
Position Title	CEO
Organisation	RAY VILLAGES AGED SERVICES INC T/A CAPECARE
CEO/Trustee Signature	

OFFICE USE ONLY

1. CONSIDERATIONS

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

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

Reason for non-rateable status:

New Application Review of Exemption

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

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

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

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

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

2. DECISION – DELEGATED AUTHORITY (3.40)

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

Name	
Position	
Signature	

Determination by delegated officer:

DENIED for non-rateable status

APPROVED for partial non-rateable status

APPROVED for non-rateable status

WESTERN AUSTRALIA

OATHS, AFFIDAVITS AND STATUTORY DECLARATIONS ACT 2005

STATUTORY DECLARATION

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

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

Sincerely declare as follows:-

The property located at 171 Naturaliste Terrace Dunsborough, WA 6281
is used by Ray Villages Aged Services Inc T/A Capecare
for the purposes of residential care for the aged, respite care, palliative care 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 **ANY** change to the purpose/s as stated above.

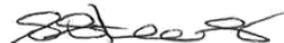
This declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*


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 \$	Restated 2020 \$
Revenue	2	16,067,633	15,137,584
Other income	2	6,797,695	3,855,365
Net fair value gain on investment properties		<u>1,255,000</u>	<u>-</u>
		24,120,328	18,992,949
Expenses			
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		<u>583,454</u>	<u>1,375,061</u>
		20,429,762	16,579,502
Surplus before income tax expense		3,690,566	2,413,447
Income tax expense		<u>-</u>	<u>-</u>
Surplus after income tax expense for the year attributable to the members of Ray Village Aged Services (Inc)		3,690,566	2,413,447
Other comprehensive income:			
<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>
Total comprehensive income for the year		<u>9,569,064</u>	<u>2,413,447</u>
Total comprehensive income for the year attributable to the members of Ray Village Aged Services (Inc)		<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 \$	Restated 2020 \$
ASSETS			
CURRENT ASSETS			
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
TOTAL CURRENT ASSETS		<u>18,981,664</u>	<u>17,405,498</u>
NON-CURRENT ASSETS			
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
TOTAL NON-CURRENT ASSETS		<u>90,680,001</u>	<u>60,764,843</u>
TOTAL ASSETS		<u>109,661,665</u>	<u>78,170,341</u>
LIABILITIES			
CURRENT LIABILITIES			
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
TOTAL CURRENT LIABILITIES		<u>35,559,157</u>	<u>22,424,874</u>
NON-CURRENT LIABILITIES			
Lease liabilities	14	23,475	32,758
Provisions	15	105,875	109,669
Non interest bearing liabilities	16	26,738,202	17,953,700
TOTAL NON-CURRENT LIABILITIES		<u>26,867,552</u>	<u>18,096,127</u>
TOTAL LIABILITIES		<u>62,426,709</u>	<u>40,521,001</u>
NET ASSETS		<u>47,234,956</u>	<u>37,649,340</u>
EQUITY			
Retained earnings		33,419,266	29,728,700
Reserves	18	13,815,690	7,920,640
TOTAL EQUITY		<u>47,234,956</u>	<u>37,649,340</u>

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
	\$	\$	\$	\$	\$
Restated					
Balance at 1 July 2019	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)	-	-
Balance at 30 June 2020	29,728,700	7,378,697	-	541,943	37,649,340
Balance at 1 July 2020	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
Balance at 30 June 2021	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 \$	2020 \$
CASH FLOW FROM OPERATING ACTIVITIES			
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>
CASH FLOW FROM INVESTING ACTIVITIES			
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>
CASH FLOW FROM FINANCING ACTIVITIES			
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:

<i>Class of Fixed Asset</i>	Depreciation Rate
Buildings	2.5% – 3.33%
Plant and equipment (IT Equip, Office Equip, Plant, Furnishings & 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 \$	2020 \$
Revenue from contracts with customers			
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>
Other income			
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>
Total Revenue		<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 \$	2020 \$
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>

Geographical regions

Australia	16,067,633	15,137,584
	<u>16,067,633</u>	<u>15,137,584</u>

Timing of revenue recognition

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

NOTE 7: OTHER ASSETS

	2021 \$	2020 \$
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 \$	2020 \$
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 \$	Restated 2020 \$
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	Restated
	\$	2020
		\$
LAND		
At fair value	8,140,000	5,960,000
	<u>8,140,000</u>	<u>5,960,000</u>
BUILDINGS		
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>
MOTOR VEHICLES		
At cost	475,856	551,190
Less accumulated depreciation	(245,792)	(275,124)
	<u>230,064</u>	<u>276,066</u>
PLANT AND EQUIPMENT		
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>
CAPITAL WORKS IN PROGRESS (WIP)		
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 \$	Buildings	Motor Vehicles \$	Plant and Equipment \$	Capital WIP	Total \$
2021						
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	<u>8,140,000</u>	<u>22,972,000</u>	<u>230,063</u>	<u>480,019</u>	<u>35,390,031</u>	<u>67,212,113</u>
2020- Restated						
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	<u>5,960,000</u>	<u>19,426,326</u>	<u>276,065</u>	<u>1,139,965</u>	<u>11,766,854</u>	<u>38,569,210</u>

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	2020
	\$	\$
CURRENT		
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	2020
	\$	\$
CURRENT		
Bank loan	<u>13,968,311</u>	<u>-</u>
	<u>13,968,311</u>	<u>-</u>

Total secured liabilities

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

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

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

NOTE 13: CONTRACT LIABILITIES

	2021	2020
	\$	\$
CURRENT		
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	2020
	\$	\$
CURRENT		
Lease liability - plant and equipment	<u>45,543</u>	<u>19,592</u>
	<u>45,543</u>	<u>19,592</u>
NON CURRENT		
Lease liability - plant and equipment	<u>23,475</u>	<u>32,758</u>
	<u>23,475</u>	<u>32,758</u>
Total lease liability	<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

	2021	2020
CURRENT	\$	\$
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>
NON CURRENT		
Employee benefits - long service leave	105,875	109,669
	<u>105,875</u>	<u>109,669</u>
Total provisions	<u>2,242,961</u>	<u>1,098,270</u>

NOTE 16: NON-INTEREST BEARING LIABILITIES

	2021	2020
CURRENT	\$	\$
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.

	2021	2020
NON CURRENT	\$	\$
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 \$	2020 \$
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 \$	2020 \$
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

2021	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Assets				
Investment properties	-	23,400,000	-	23,400,000
Land	-	8,140,000	-	8,140,000
Buildings	-	-	22,972,000	22,972,000
Total assets	-	31,540,000	22,972,000	54,512,000
Liabilities				
Independent living resident obligations	-	26,738,202	-	26,738,202
Total liabilities	-	26,738,202	-	26,738,202
2020				
Assets				
Investment properties	-	22,145,000	-	22,145,000
Land	-	5,960,000	-	5,960,000
Buildings	-	-	19,426,326	19,426,326
Total assets	-	28,105,000	19,426,326	47,531,326
Liabilities				
Independent living resident obligations	-	17,953,700	-	17,953,700
Total liabilities	-	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 \$	Adjustment \$	Restated \$
Expenses			
Depreciation and amortisation expense	1,639,684	(559,607)	1,080,077
Surplus after income tax expense for the year attributable to the members of the entity	<u>1,853,840</u>	<u>559,607</u>	<u>2,413,447</u>
Total comprehensive income for the year attributable to the members of the entity	<u>1,853,840</u>	<u>(559,607)</u>	<u>2,413,447</u>

Statement of Financial Position – year ended 30 June 2020

	Reported \$	Adjustment \$	Restated \$
Non-current assets			
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
Total non-current assets	<u>62,869,255</u>	<u>7,016,889</u>	<u>64,546,144</u>
Total assets	<u>80,274,753</u>	<u>7,016,889</u>	<u>81,951,642</u>
Net assets	<u>35,972,451</u>	<u>7,016,889</u>	<u>37,649,340</u>
Equity			
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
Total equity	<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.

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

NOTE 24: CONTINGENT LIABILITES

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 Associations'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
Busselton 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



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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.

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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. 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

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

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

A handwritten signature in black ink, appearing to read "Susan Stevenson", is written over a horizontal line.

SUSAN STEVENSON
GENERAL MANAGER FINANCE

13 June 2022

6.4 RATE EXEMPTION APPLICATION - JOBS SOUTH WEST INC

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

COMMITTEE RECOMMENDATION

F2211/048 Moved Councillor S Riccelli, seconded Councillor P Carter

That the Council:

- 1. Grant rate exemption to Jobs South West Inc. for 1B 9 Harris Road, Busselton, effective 1st April 2022, under section 6.26(2)(g) of the *Local Government Act 1995*;**
- 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;**
- 3. Continue to advocate, through the South West Zone of WALGA (SWZ), for a review of Rating Exemptions; and**
- 4. Continue to note in the City's Annual Report, the total annual cost to the City of rating exemptions.**

CARRIED 5/0

Reasons: The Committee requested the addition of recommendations 3 and 4 as a standard to rate exemption reports, in order to continue to highlight the advocacy position of the City in relation of the review of rate exemptions and the total annual cost of rate exemptions to the City.

OFFICER RECOMMENDATION**That the Council:**

1. Grant rate exemption to Jobs South West Inc. for 1B 9 Harris Road, Busselton, effective 1st 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 1B 9 Harris Road, Busselton, JSW have other locations in Bunbury x 2, Mandurah and 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
- 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

Granting rate exemption effective 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. And it is considered a high probability that SAT will reverse Council's decision.

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

Web: www.busselton.wa.gov.au

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

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

Instructions: Please print clearly in the spaces provided.

1. PROPERTY ADDRESS DETAILS

Street address	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

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

4. APPLICANT DETAILS

Contact Person	Catherine Barnes
Position Title	CEO
Postal address <i>(including post code)</i>	Level 1, Lotteries House, 101 Victoria Street Bunbury WA 6230
Telephone	9721 5033
Facsimile	
Mobile	0404823644
E-mail	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.

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

OFFICE USE ONLY

1. CONSIDERATIONS

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

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

Reason for non-rateable status:

New Application Review of Exemption

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

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

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

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

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

2. DECISION – DELEGATED AUTHORITY (3.40)

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

Name	
Position	
Signature	

Determination by delegated officer:

DENIED for non-rateable status APPROVED for partial non-rateable status APPROVED for non-rateable status

WESTERN AUSTRALIA

OATHS, AFFIDAVITS AND STATUTORY DECLARATIONS ACT 2005

STATUTORY DECLARATION

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

(1) Christian name or names and surname of declarant in full (1) 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 JAN 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 | 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."



www.jsw.org.au



BUNBURY | BUSSELTON | MARGARET RIVER | MANJIMUP
Freecall 1800 641 375 | Email: 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.

Yours faithfully

Ken van Lit
Business Manager

**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

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 20th day of September 2021.

Auditors Independence Declaration



93 Carawatha Avenue
Mount Nasura WA 6112
Telephone 9497 3501
Mobile 0411 168 719
Email 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 30th 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.

A handwritten signature in black ink, appearing to read 'W J Barker', written in a cursive style.

W J BARKER NTAA AUDITOR

7th September 2021



Statement of Profit or Loss and Other Comprehensive Income

for the year ended 30 June 2021

	Note	2021 \$	2020 \$
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
Other comprehensive income		-	-
Total comprehensive income / (loss) for the year		963,583	111,214

The accompanying notes form part of these financial accounts

Statement of Financial Position

as at 30 June 2021

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

The accompanying notes form part of these financial accounts

Statement of Changes in Equity

for the year ended 30 June 2021

	Note	Retained 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		-	-
Balance at 30 June 2020		631,369	631,369
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		-	-
BALANCE AT 30 June 2021		1,594,952	1,594,935

The accompanying notes form part of these financial accounts

Cash Flow Statement

for the year ended 30 June 2021

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

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

Notes to the Financial Statements

for the year ended 30 June 2021

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

Notes to the Financial Statements

for the year ended 30 June 2021

	2021 \$	2020 \$
NOTE 6. TRADE AND OTHER PAYABLES		
CURRENT		
<i>Unsecured Liabilities:</i>		
Trade creditors	317,039	83,934
	<u>317,039</u>	<u>83,934</u>
NOTE 7. PROVISIONS		
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>
NOTE 8.		
(a) Reconciliation of Cash		
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) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) for the year		
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)
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	-
	<hr/>
	124,794

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@inet.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
7th September 2021



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



APPROVED BY
REIWA
REGISTERED
PROFESSIONALS



**CONTRACT TO LEASE COMMERCIAL / INDUSTRIAL PREMISES
BY OFFER AND ACCEPTANCE (OTHER THAN RETAIL PREMISES)**

To: Carrigan Pty Ltd ABN 63 009 339 780 ACN 009 339 780 Trading as Professionals South West - Busselton Office
104 Queen Street (PO Box 488), Busselton, WA, 6280 P 08 9764 1522, E reception@profbsn.com.au.

(agent's name and address) As Agent for the Lessor

I/We ("the Lessee")

Full Name: Jobs South West Inc

Address: 1st Floor, 101 Victoria Street, Bunbury WA 6230

Tel: Work: 08 9721 5033 Mobile: 0448 276 128 Fax:

Email: angela@jsw.org.au ACN/ABN: 31 081 676 271

Full Name:

Address:

Tel: Work: Mobile: Fax:

Email: ACN/ABN:

Trading as: JSW Training & Community Services

hereby offer to lease the premises known as

1B/9 Harris Road Busselton WA 6280

as described in the Schedule on the terms and conditions set out in the Schedule

From the Lessor:

Full Name: FS Walner & HG Klein as Trustees for the Walner Family Trust

Address: PO Box 1148
Busselton WA 6280

Tel: Work: 08 9764 1522 Mobile: Fax:

Email: trevor@profbsn.com.au ACN/ABN: 66 640 673 510

Trading as:

GUARANTORS (full names)

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



APPROVED BY
THE REGISTRY OF DEEDS
CORPORATION & RELATED
BODIES IN 2018
CORPORATION
009809-63955

Professionals

SCHEDULE

1. **PREMISES TO BE LEASED including fixtures, fittings and accessories**
 Suite 1B/9 Harris Road Busselton WA
 having an area of 16.3 m² m² 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 108 on Survey/Plan/Strata Plan/Diagram 89182
 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 Dates**
 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")
 C. [] % 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:

$$\text{CPI Rent} = R \times \frac{C}{P}$$
 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
by offer and acceptance (other than retail premises)



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TERRITORIAL MANAGEMENT
BY ACTON AGENCY INC
OF NEW ZEALAND
PROVIDE BY REIWA AGENCY
00002693555

Professionals

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 MRLT	<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) Cleaning, 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
CORPORATION (R.E.I.W.A.)
FOR USE BY REAL ESTATE
AGENTS AND LICENSEES

★ 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 1968 (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)



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THE EQUAL OPPORTUNITIES
COMMISSIONER & EQUAL OPPORTUNITIES
COMMISSIONER & EQUAL OPPORTUNITIES
00000163555



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.

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



APPROVED BY
THE SOCIETY OF REAL ESTATE
AGENTS (NSW) INC.
MEMBERS & AFFILIATES
PROVIDE BY FORM LSA/016
02/01/2015

Professionals

30. GUARANTEE

- (i) In consideration of the Lessor accepting the Lessee's Offer to lease at the request of the Guarantors, the Guarantors named below (jointly and severally if more than one) unconditionally guarantee the due and punctual payment to the Lessor and performance of the Lessee's obligations pursuant to this contract and will indemnify the Lessor and keep the Lessor indemnified in respect of all monies which the Lessee becomes liable to pay to the Lessor and the performance of all terms, covenants, conditions and stipulations by the Lessee pursuant to this contract.
- (ii) This guarantee and indemnity will not be affected by:
 - (a) any indulgence or concession given by the Lessor to the Lessee or the Guarantors;
 - (b) any variation of the provisions of this contract;
 - (c) the death or bankruptcy of the Lessee or the Guarantors;
 - (d) the Lessee's liability under this contract becoming invalid, illegal or unenforceable through any act or omission.

{Guarantor's full name, address and telephone numbers}

SIGNED BY THE GUARANTOR

(Individual)

SIGNED by

Signature

In the presence of:

Signature of Witness

Full name of Witness

Address of Witness

Occupation of Witness

(Corporation)

Full name of Corporation

ACN/ABN

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

Sole / Director

Full Name of Director

SIGNED BY THE GUARANTOR

(Individual)

SIGNED by

Signature

In the presence of:

Signature of Witness

Full name of Witness

Address of Witness

Occupation of Witness

(Corporation)

Full name of Corporation

ACN/ABN

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

Director / Secretary

Full Name of Director / Secretary

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



APPROVED BY
THE PUBLIC TRUSTEE
OF WESTERN AUSTRALIA
CONTRACTS & DEEDS UNIT
PO BOX 17 PARRAMATTA
000008163955



on the 11th day of MARCH 2022

**SIGNED BY THE LESSEE
(Individual)**

SIGNED by

CATHERINE BARNES
(FULL NAME)

Catherine Barnes
Signature

**SIGNED BY THE LESSEE
(Individual)**

SIGNED by

(FULL NAME)

Signature

In the presence of:

Susan Snowball
Signature of Witness

Susan Snowball
Full name of Witness

Address of Witness

Occupation of Witness

In the presence of:

Signature of Witness

Full name of Witness

Address of Witness

Occupation of Witness

(Corporation)

Jobs South West Inc
Full name of Corporation

31 061 676 271 ACN/ABN

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

Catherine Barnes
Sole / Director

CATHERINE BARNES
Full Name of Director

(Corporation)

Full name of Corporation

ACN/ABN

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

Director / Secretary

Full Name of Director / Secretary

contract to lease commercial / industrial premises
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MEMBER
THE REAL ESTATE INSTITUTE
OF WESTERN AUSTRALIA
INCORPORATED IN AUSTRALIA
PERMIT NO. 100000163555

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 11th day of MARCH 20 22

SIGNED BY THE LESSOR OR THE LESSOR'S AGENT (Individual)
SIGNED by Heather Grace Klein (FULL NAME)
[Signature] Signature

SIGNED BY THE LESSOR OR THE LESSOR'S AGENT (Individual)
SIGNED by Frank Steven Wallner (FULL NAME)
[Signature] Signature

In the presence of:
[Signature of Witness] Signature of Witness

In the presence of:
[Signature of Witness] Signature of Witness

TREVOR G. FRUSHER (Full name of Witness)
104 QUEEN STREET, (Address of Witness)
BUSSELTON WA 6280 (Occupation of Witness)

TREVOR G. FRUSHER (Full name of Witness)
104 QUEEN STREET, (Address of Witness)
BUSSELTON WA 6280 (Occupation of Witness)

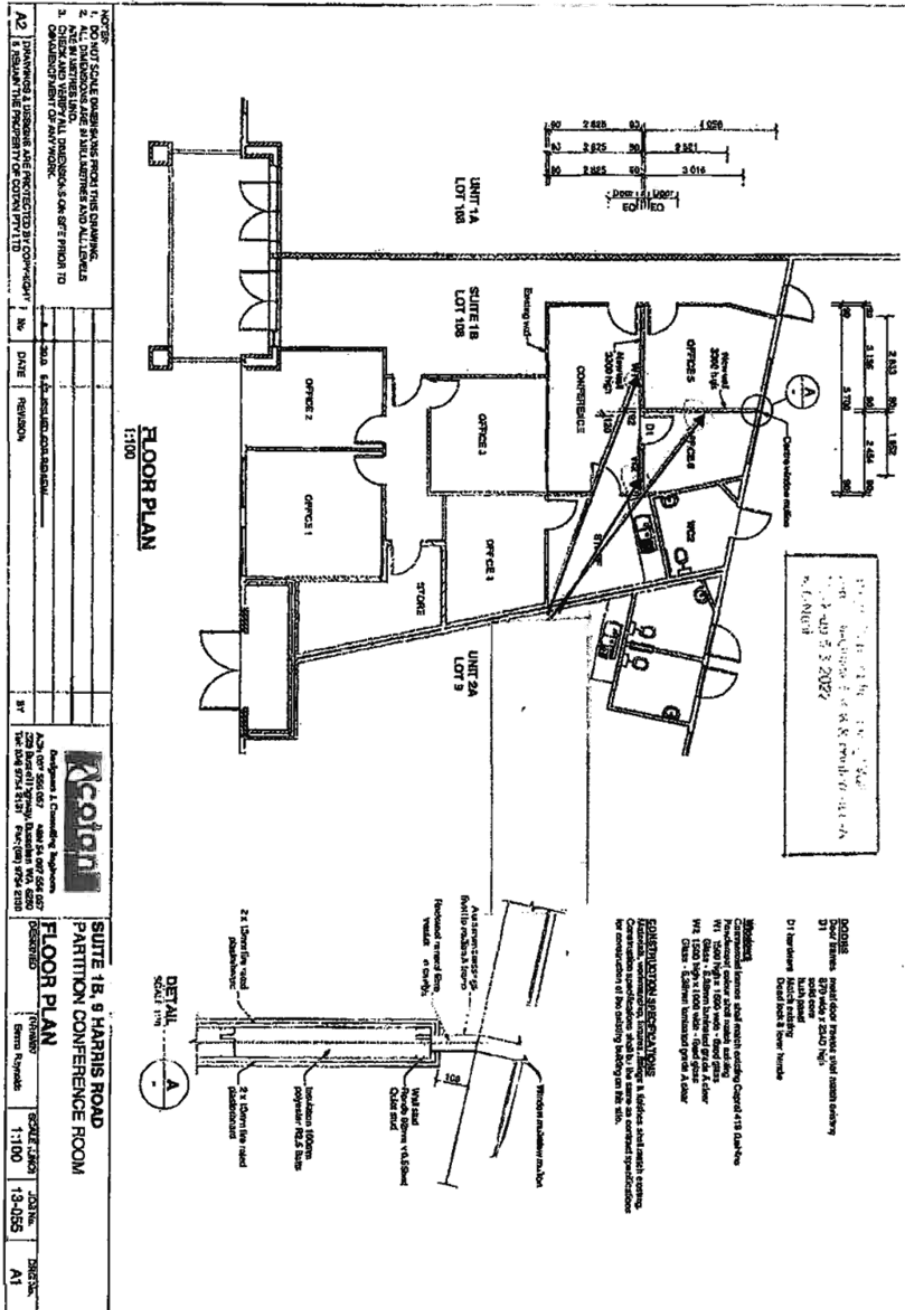
(Corporation)
Full name of Corporation

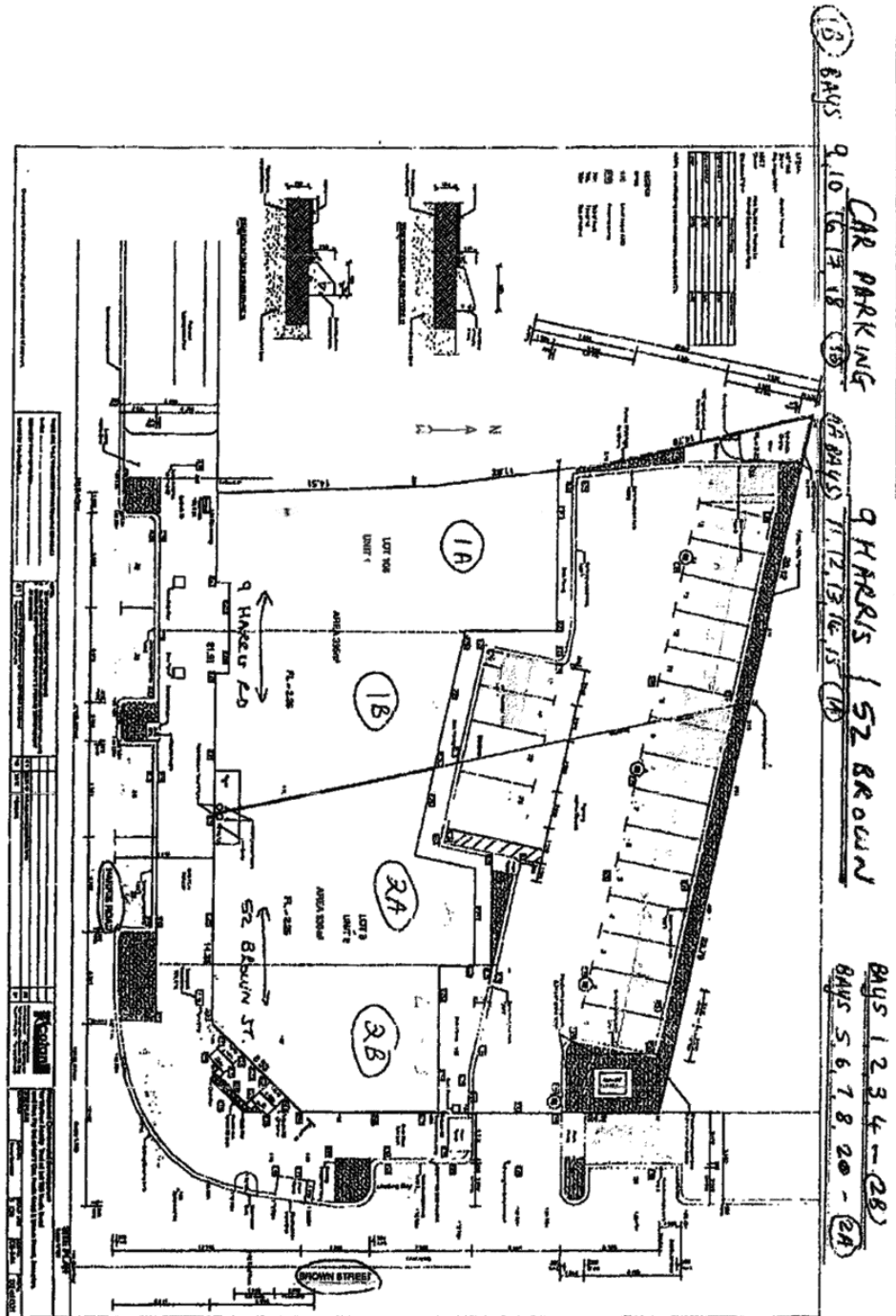
(Corporation)
Full name of Corporation

ACN/ABN
EXECUTED BY THE LESSOR PURSUANT TO ITS CONSTITUTION AND THE CORPORATIONS ACT
[Signature]
Sole / Director
Full Name of Director

ACN/ABN
EXECUTED BY THE LESSOR PURSUANT TO ITS CONSTITUTION AND THE CORPORATIONS ACT
[Signature]
Director / Secretary
Full Name of Director / Secretary

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





7. **NEXT MEETING DATE**

Wednesday, 7 December 2022

8. **CLOSURE**

The meeting closed at 10.02am.

THESE MINUTES CONSISTING OF PAGES 1 TO 121 WERE CONFIRMED AS A TRUE AND CORRECT RECORD ON WEDNESDAY, 7 DECEMBER 2022.

DATE: 7/12/22. PRESIDING MEMBER: 