

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM 10.1.2A:
MONTHLY FINANCIAL REPORT 1 JULY TO 31 MAY
2022**

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 31 MAY 2022

PRESENTED TO THE COUNCIL MEETING
ON 26TH JULY 2022

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2022

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

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Town of Cottesloe
Compilation Report
For the Period Ended 31 May 2022

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 2, 3 and 4. No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 31 May 2022 of \$4,527,934.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

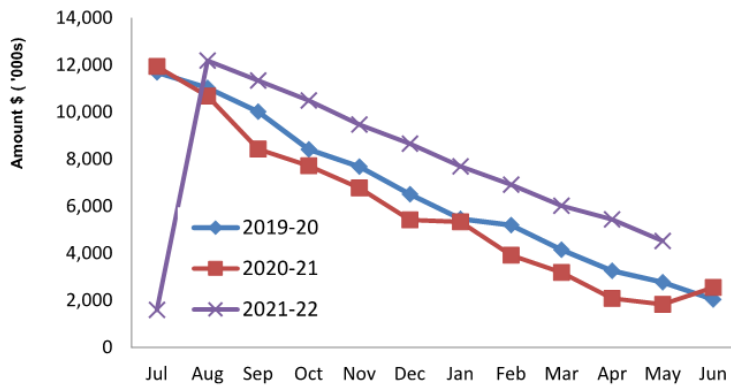
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 23/06/2022

Town of Cottesloe
Monthly Summary Information
 For the Period Ended 31 May 2022

Liquidity Over the Year (Refer Note 3)



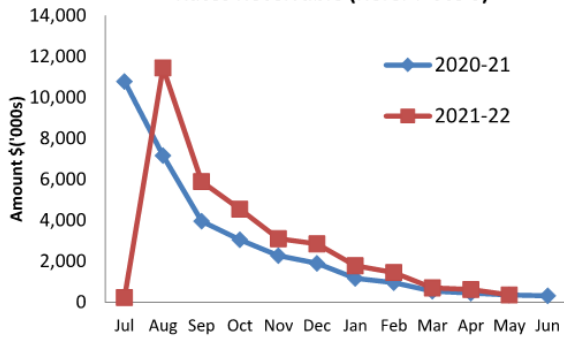
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 5,941,868
Restricted	\$ 9,285,273
	\$ 15,227,141

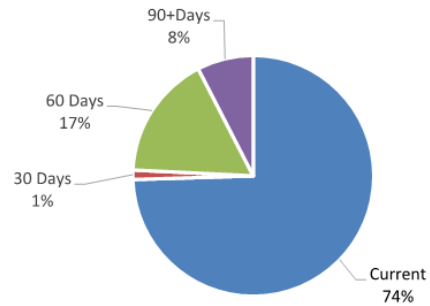
Receivables

Rates	\$ 291,938
Other	\$ 646,613
	\$ 938,551

Rates Receivable (Refer Note 6)



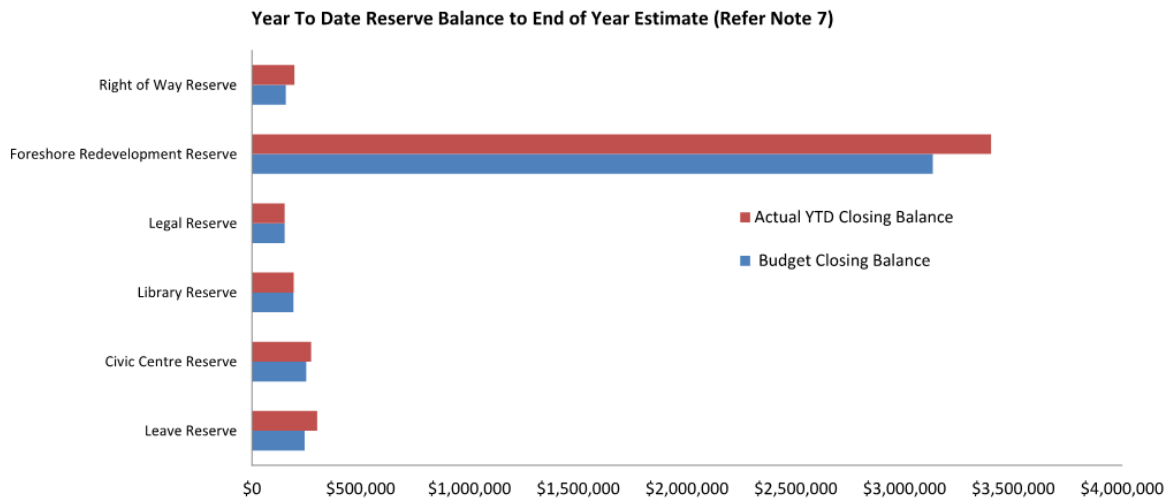
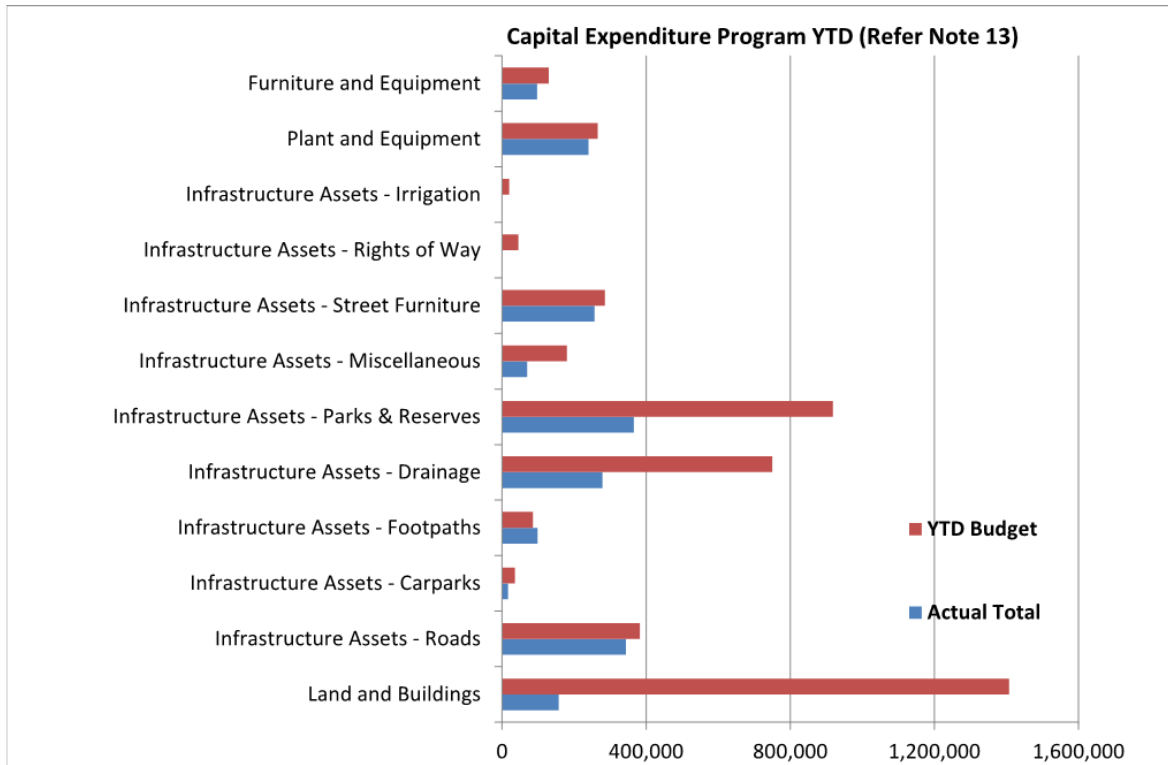
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



Comments

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

Town of Cottesloe
Monthly Summary Information
 For the Period Ended 31 May 2022

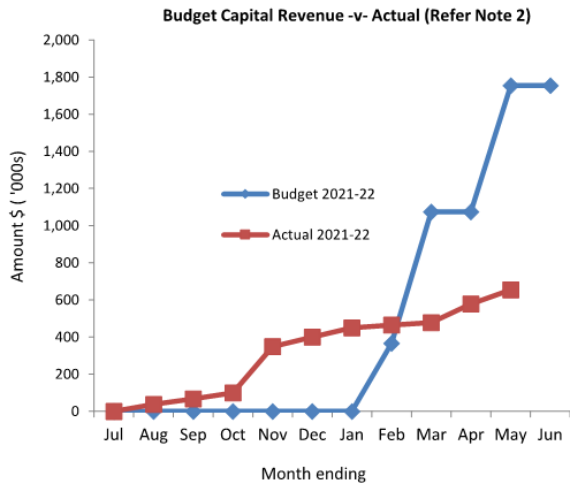
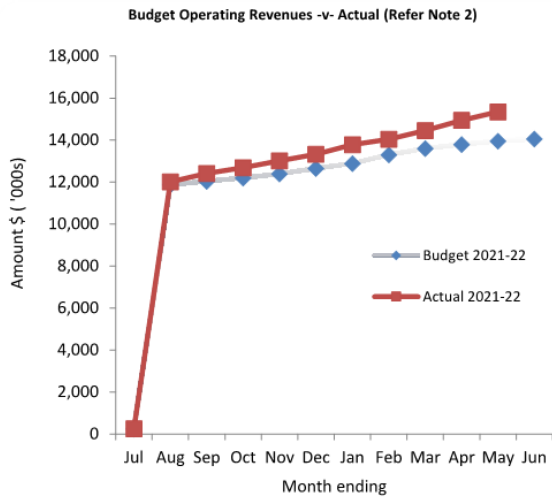


Comments

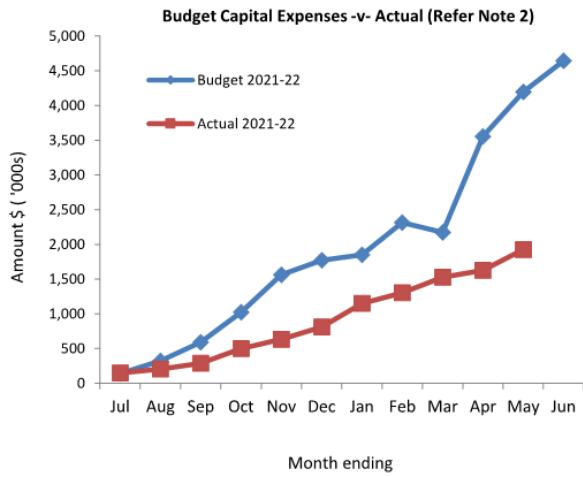
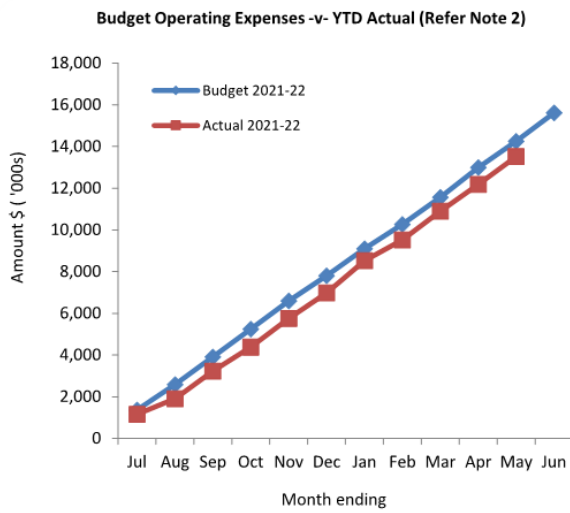
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Town of Cottesloe
Monthly Summary Information
 For the Period Ended 31 May 2022

Revenues



Expenditure



Comments

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2022

	Note	YTD Actual (b) \$	YTD Budget (Review) (a) \$	Budget Review Annual Budget \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Operating Revenues							
General Purpose Funding Rates	9	11,344,384	11,325,000	11,325,000	11,277,445	19,384	0%
General Purpose Funding - Other		504,420	281,506	286,579	288,866	222,914	79%
Governance		18,905	5,450	4,950	4,500	13,455	247%
Law, Order and Public Safety		46,117	40,047	43,035	70,050	6,070	15%
Health		124,643	123,876	127,015	92,900	767	1%
Education and Welfare		36,425	35,504	36,500	32,900	921	3%
Community Amenities		690,006	689,189	758,251	564,100	817	0%
Recreation and Culture		536,277	484,728	502,067	476,567	51,549	11%
Transport		1,783,017	1,453,164	1,482,835	1,053,000	329,853	23%
Economic Services		227,800	145,571	156,800	187,800	82,229	56%
Other Property and Services		35,808	19,012	19,100	1,100	16,796	88%
Total Operating Revenue		15,347,802	14,603,047	14,742,132	14,049,228	744,755	
Operating Expense							
General Purpose Funding		(309,258)	(365,381)	(396,572)	(345,970)	56,123	(15%)
Governance		(653,229)	(381,298)	(977,694)	(941,159)	(271,931)	71%
Law, Order and Public Safety		(376,024)	(476,996)	(519,614)	(476,487)	100,972	(21%)
Health		(225,603)	(330,429)	(360,441)	(282,269)	104,826	(32%)
Education and Welfare		(326,492)	(348,796)	(380,198)	(311,577)	22,304	(6%)
Community Amenities		(3,591,960)	(3,876,337)	(4,245,007)	(4,005,297)	284,377	(7%)
Recreation and Culture		(4,282,502)	(4,986,271)	(5,439,668)	(4,891,048)	703,769	(14%)
Transport		(3,358,177)	(3,954,475)	(4,327,514)	(3,849,082)	596,298	(15%)
Economic Services		(472,752)	(511,826)	(547,430)	(507,737)	39,074	(8%)
Other Property and Services		75,015	(3,254)	0	(7,064)	78,269	(2405%)
Total Operating Expenditure		(13,520,982)	(15,235,063)	(17,194,138)	(15,617,690)	1,714,081	
Funding Balance Adjustments							
Add back Depreciation		2,625,124	2,709,486	2,955,687	2,442,097	(84,362)	(3%)
Adjust (Profit)/Loss on Asset Disposal	8	(27,406)	(18,000)	(18,000)	0	(9,406)	52%
Adjust Non Current Receivables		49,496	0	0	0	49,496	
Receivable from LG's Non-Current		8,649			0	8,649	
Adjustment for increase in current provisions written back		53,475	0	0	0	53,475	
Adjustment for increase in LSL Payable to LG's Non-Current		(17,021)	0	0	0	(17,021)	
Adjustment for decrease in Non-Current Employee Provisions		(25,907)	0	(15,029)	(15,028)	(25,907)	
Net Cash from Operations		4,493,230	2,059,470	470,652	858,607	0	2,433,760
Capital Revenues							
Grants, Subsidies and Contributions	11	654,026	1,854,513	1,854,513	1,754,321	(1,200,487)	(65%)
Proceeds from Disposal of Assets	8	128,206	140,000	140,000	140,000	(11,794)	(8%)
Total Capital Revenues		782,232	1,994,513	1,994,513	1,894,321	(1,212,281)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2022

	Note	YTD Actual (b) \$	YTD Budget (Review) (a) \$	Budget Review Annual Budget \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Capital Expenses							
Furniture and Equipment	13	(97,182)	(130,303)	(187,303)	(36,500)	33,121	(25%)
Land and Buildings	13	(157,228)	(1,407,648)	(1,719,658)	(1,428,200)	1,250,420	(89%)
Plant and Equipment	13	(240,155)	(265,462)	(265,462)	(240,462)	25,307	(10%)
Infrastructure - Roads	13	(344,009)	(382,779)	(382,779)	(326,950)	38,770	(10%)
Infrastructure - Car parks	13	(16,637)	(36,000)	(40,000)	(40,000)	19,363	(54%)
Infrastructure - Footpaths	13	(99,232)	(86,000)	(81,916)	(90,000)	(13,232)	15%
Infrastructure - Drainage	13	(278,411)	(750,000)	(750,000)	(750,000)	471,589	(63%)
Infrastructure - Parks & Reserves	13	(366,243)	(918,409)	(1,133,409)	(1,143,409)	552,166	(60%)
Infrastructure - Miscellaneous	13	(69,667)	(180,000)	(190,000)	(190,000)	110,333	(61%)
Infrastructure - Streetscape	13	(256,389)	(285,196)	(315,698)	(307,198)	28,807	(10%)
Infrastructure - Rights of Way	13	0	(46,000)	(46,000)	(20,000)	46,000	(100%)
Infrastructure - Irrigation	13	0	(20,000)	(20,000)	(20,000)	20,000	(100%)
Total Capital Expenditure		(1,925,153)	(4,507,797)	(5,132,225)	(4,592,719)	2,582,644	
Net Cash from Capital Activities		(1,142,921)	(2,513,284)	(3,137,712)	(2,698,398)	1,370,363	
Financing							
Self-Supporting Loan Principal		30,734	30,734	73,841	73,841	0	0%
Transfer from Reserves	7	0	2,028,464	2,028,464	1,837,334	(2,028,464)	(100%)
Repayment of Debentures & Leases	10	(389,541)	(371,137)	(388,093)	(388,093)	(18,404)	5%
Transfer to Reserves	7	(20,936)	(18,664)	(490,221)	(240,221)	(2,272)	12%
Net Cash from Financing Activities		(379,743)	1,669,397	1,223,991	1,282,861	(2,049,140)	
Net Operations, Capital and Financing		2,970,566	1,215,583	(1,443,069)	(556,930)	1,754,983	
Opening Funding Surplus(Deficit)	3	1,557,368	556,930	1,483,578	556,930	1,000,438	180%
Closing Funding Surplus(Deficit)	3	4,527,934	1,772,513	40,509	0	2,755,421	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
 (By Nature or Type)
 For the Period Ended 31 May 2022

		YTD	YTD	Revised Annual	Annual Budget	Var. \$	Var. %
Note	YTD	Budget (Review)	Budget	Budget		(b)-(a)	(b)-(a)/(a)
	Actual	(a)					
	(b)						
	\$	\$	\$	\$	\$	%	
Operating Revenues							
	9	11,344,384	11,325,000	11,325,000	11,277,445	19,384	0%
	11	762,997	475,711	291,122	303,458	287,286	60%
		3,052,883	2,653,635	2,751,285	2,204,350	399,248	15%
		103,151	103,798	113,663	137,995	(647)	(1%)
		55,975	26,903	243,062	125,980	29,072	108%
	8	28,412	18,000	18,000	0	10,412	58%
		15,347,802	14,603,047	14,742,132	14,049,228	744,755	
Operating Expense							
		(4,634,578)	(5,430,962)	(5,791,558)	(5,572,747)	796,384	15%
		(5,282,897)	(5,969,396)	(7,192,544)	(6,399,748)	686,499	12%
		(255,281)	(336,736)	(346,570)	(357,220)	81,455	24%
		(2,625,124)	(2,709,486)	(2,955,687)	(2,442,097)	84,362	3%
		(214,471)	(212,001)	(232,046)	(232,046)	(2,470)	(1%)
		(171,583)	(204,195)	(190,782)	(195,772)	32,612	16%
		(337,048)	(372,287)	(484,951)	(418,060)	35,239	9%
		(13,520,982)	(15,235,063)	(17,194,138)	(15,617,690)	1,714,081	
Funding Balance Adjustments							
		2,625,124	2,709,486	2,955,687	2,442,097	(84,362)	(3%)
	8	0	0	0	0	0	
		(27,406)	(18,000)	(18,000)	0	(9,406)	52%
		49,496	0	0	0	49,496	
		8,649	0	0	0	8,649	
		53,475	0	0	0	53,475	
		0	0	0	0	0	
		(17,021)	0	0	0	(17,021)	
		(25,907)	0	(15,029)	(15,028)	(25,907)	
		4,493,230	2,059,470	470,652	858,607	2,433,760	
Capital Revenues							
	11	654,026	1,854,513	1,854,513	1,754,321	(1,200,487)	(65%)
	8	128,206	140,000	140,000	140,000	(11,794)	(8%)
		782,232	1,994,513	1,994,513	1,894,321	(1,212,281)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
 (By Nature or Type)
 For the Period Ended 31 May 2022

		YTD	YTD	Revised Annual	Annual Budget	Var. \$	Var. %
Note	YTD	Budget (Review)	Budget	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
	Actual	(a)					
	(b)						
	\$	\$	\$	\$	\$	%	
Capital Expenses							
	13	(97,182)	(130,303)	(187,303)	(36,500)	33,121	25%
Furniture and Equipment							
Land and Buildings	13	(157,228)	(1,407,648)	(1,719,658)	(1,428,200)	1,250,420	89%
Plant and Equipment	13	(240,155)	(265,462)	(265,462)	(240,462)	25,307	10%
Infrastructure - Roads	13	(344,009)	(382,779)	(382,779)	(326,950)	38,770	10%
Infrastructure - Car parks	13	(16,637)	(36,000)	(40,000)	(40,000)	19,363	54%
Infrastructure - Footpaths	13	(99,232)	(86,000)	(81,916)	(90,000)	(13,232)	(15%)
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Infrastructure - Miscellaneous	13	(69,667)	(180,000)	(190,000)	(190,000)	110,333	61%
Infrastructure - Streetscape	13	(256,389)	(285,196)	(315,698)	(307,198)	28,807	10%
Infrastructure - Rights of Way	13	0	(46,000)	(46,000)	(20,000)	46,000	100%
Infrastructure - Irrigation	13	0	(20,000)	(20,000)	(20,000)	20,000	100%
Total Capital Expenditure		(1,925,153)	(4,507,797)	(5,132,225)	(4,592,719)	2,582,644	
Net Cash from Capital Activities		(1,142,921)	(2,513,284)	(3,137,712)	(2,698,398)	1,370,363	
Financing							
Self-Supporting Loan Principal		30,734	30,734	73,841	73,841	0	0%
Transfer from Reserves	7	0	2,028,464	2,028,464	1,837,334	(2,028,464)	(100%)
Repayment of Debentures	10	(389,541)	(371,137)	(388,093)	(388,093)	(18,404)	(5%)
Transfer to Reserves	7	(20,936)	(18,664)	(490,221)	(240,221)	(2,272)	(12%)
Net Cash from Financing Activities		(379,743)	1,669,397	1,223,991	1,282,861	(2,049,140)	
Net Operations, Capital and Financing		2,970,566	1,215,583	(1,443,069)	(556,930)	1,754,983	
Opening Funding Surplus(Deficit)	3	1,557,368	556,930	1,483,578	556,930	1,000,438	180%
Closing Funding Surplus(Deficit)	3	4,527,934	1,772,513	40,509	0	2,755,421	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
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This statement is to be read in conjunction with the accompanying Financial Statements and notes.

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 May 2022

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
CURRENT ASSETS			
Receivables - Rates			
Rates	166,175	147,194	206,331
Emergency Services Levies	37,541	29,940	39,851
Rates and ESL Rebates	28,220	369	43,102
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	186,110	169,289	66,685
Provision for Doubtful Debts - Debtors	(19,392)	(14,545)	(19,322)
Accounts Receivable - Infringements	460,820	436,601	477,846
Provision for Doubtful Debts - Infringements	(198,115)	(189,407)	(85,075)
Accrued Income	21,393	8,114	16,406
Prepayments	98,628	29,259	0
Long Service Leave from other LG's	0	0	44,390
Other	0	0	0
Loans	31,408	62,141	30,076
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(24,367)	(23,795)	(24,367)
Cash Assets			
Municipal Account	1,724,478	2,879,751	3,298,348
Till Floats & Petty Cash	1,300	1,300	1,300
Term Investments	4,216,090	12,764	12,762
Restricted - Reserves	8,609,258	8,591,484	9,125,546
Restricted - Trust Deposits	676,015	674,180	674,180
TOTAL CURRENT ASSETS	16,048,917	12,847,994	13,942,216
CURRENT LIABILITIES			
Payables	1,117,425	482,586	247,726
Bonds - other creditors	711,618	613,334	621,758
Trust - POS	674,180	674,180	674,180
Income in Advance	131,397	342,701	95,597
Accrued Expenses	205,675	509,107	1,309,438
Long Service Leave to other LG's	37,147	15,093	999
Interest Bearing Liabilities	0	329,882	0
Lease Liability	55,773	58,211	668
Provisions	1,100,892	1,047,417	966,036
TOTAL CURRENT LIABILITIES	4,034,107	4,072,511	3,916,402
NON CURRENT ASSETS			
Receivables			
Deferred Rates	125,763	168,206	155,168
Deferred ESL	17,229	24,282	21,580
Self Supporting Loans	276,497	276,497	338,638
Long Service Leave from other LG's	100,040	108,689	34,646
Financial Assets at fair value through profit and loss			
Units in WALGA House Trust	110,710	110,710	106,832
Right of Use Assets	1,190,483	1,249,999	1,255,968
Property Plant and Equipment			
Furniture and Equipment	830,516	800,266	961,787
Land and Buildings	60,479,821	61,039,825	81,448,327
Plant and Equipment	814,284	766,004	710,867
Equity Investments	583,635	583,635	653,797
Infrastructure			
Roads	13,595,103	14,008,852	14,133,042
Car Parks	960,105	1,022,055	1,026,900
Footpaths	5,010,574	5,086,966	5,103,532
Drainage	5,114,466	4,911,245	4,918,081
Parks and Reserves	3,097,287	2,814,460	2,821,898
Miscellaneous	8,227,649	8,541,061	8,567,619
Street Furniture	1,597,102	1,414,846	1,402,308
Right of Ways	930,588	983,639	988,285
Irrigation	174,208	183,737	182,120
TOTAL NON CURRENT ASSETS	103,236,060	104,094,974	124,831,395

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 May 2022

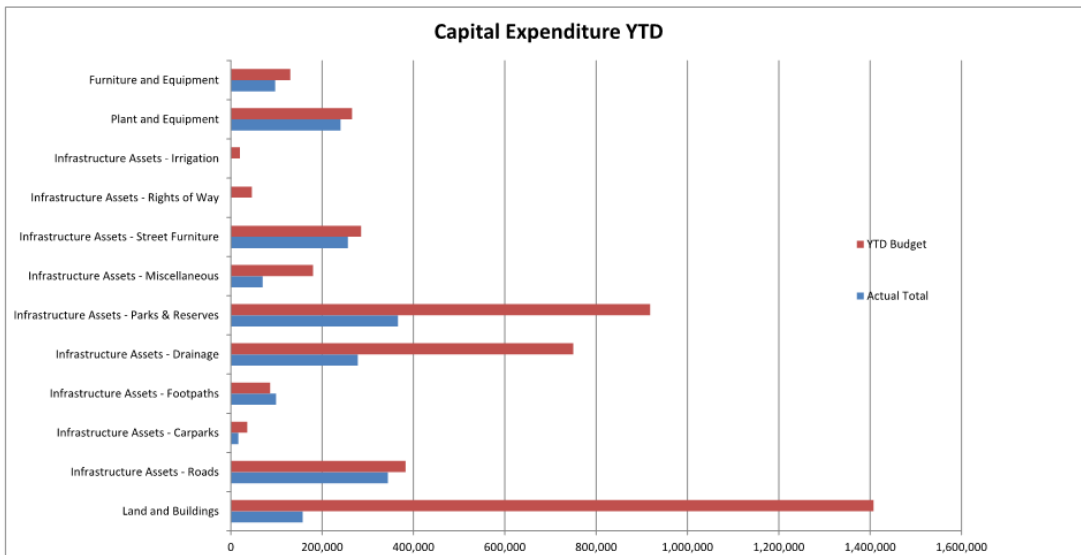
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
NON CURRENT LIABILITIES			
Payables	0	0	13,157
Long Service Leave to other LG's	57,447	74,468	87,297
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,905	3,140,786
Lease Liabilities	1,189,305	1,246,805	1,305,016
Provisions	95,048	120,955	101,367
TOTAL NON CURRENT LIABILITIES	4,152,704	4,253,133	4,647,623
NET ASSETS	111,098,166	108,617,324	130,209,586
EQUITY			
Reserves - Cash Backed	8,612,420	8,591,484	9,125,545
Reserves - Asset Revaluation	71,591,811	71,591,811	92,073,469
Retained Surplus	30,893,935	28,434,029	29,010,572
TOTAL EQUITY	111,098,166	108,617,324	130,209,586
RESERVES - CASH BACKED			
Opening Balance	8,591,484	9,087,247	9,087,247
Transfer to Reserves	20,936	2,891,989	38,298
Transfer from Reserves	0	(3,387,752)	0
TOTAL RESERVES - CASH BACKED	8,612,420	8,591,484	9,125,545
RESERVES - ASSET REVALUATION			
Opening Balance	71,591,811	71,591,811	92,073,469
TOTAL RESERVES - ASSET REVALUATION	71,591,811	71,591,811	92,073,469
RETAINED SURPLUS			
Opening Balance	28,434,029	27,948,844	27,948,844
Change in Net Assets from Operations	2,480,842	(10,579)	1,100,026
Transfer from Reserve	0	3,387,752	0
Transfer to Reserve	(20,936)	(2,891,988)	(38,298)
TOTAL RETAINED SURPLUS	30,893,935	28,434,029	29,010,572
TOTAL EQUITY	111,098,166	108,617,324	130,209,586

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 31 May 2022

Capital Acquisitions	Note	Actual New /Upgrade (a)	Actual (Renewal) Expenditure (b)	Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	157,139	89	157,228	1,407,648	1,428,200	(1,250,420)
Infrastructure Assets - Roads	13	344,009	0	344,009	382,779	326,950	(38,770)
Infrastructure Assets - Carparks	13	0	16,637	16,637	36,000	40,000	(19,363)
Infrastructure Assets - Footpaths	13	0	99,232	99,232	86,000	90,000	13,232
Infrastructure Assets - Drainage	13	0	278,411	278,411	750,000	750,000	(471,589)
Infrastructure Assets - Parks & Reserves	13	360,275	5,968	366,243	918,409	1,143,409	(552,166)
Infrastructure Assets - Miscellaneous	13	31,407	38,260	69,667	180,000	190,000	(110,333)
Infrastructure Assets - Street Furniture	13	6,440	249,949	256,389	285,196	307,198	(28,807)
Infrastructure Assets - Rights of Way	13	0	0	0	46,000	20,000	(46,000)
Infrastructure Assets - Irrigation	13	0	0	0	20,000	20,000	(20,000)
Plant and Equipment	13	0	240,155	240,155	265,462	240,462	(25,307)
Furniture and Equipment	13	0	97,182	97,182	130,303	36,500	(33,121)
Capital Expenditure Totals		899,270	1,025,883	1,925,153	4,507,797	4,592,719	(2,582,644)

Funded By:

Capital Grants and Contributions		654,026	1,854,513	1,754,321	1,200,487
Borrowings		0	0	0	0
Other (Disposals & C/Fwd)		128,206	140,000	140,000	(11,794)
Own Source Funding - Cash Backed Reserves					
Property Reserve		0	0	1,000,000	0
Infrastructure Reserve		0	0	160,409	0
Foreshore Redevelopment Reserve		0	0	598,929	0
Right of Way Reserve		0	0	20,000	0
Total Own Source Funding - Cash Backed Reserves		0	0	1,779,338	0
Own Source Funding - Operations		1,142,921	2,513,284	919,060	(3,771,337)
Capital Funding Total		1,271,127	4,507,797	4,592,719	(2,582,644)



Comments

TOWN OF SCITUS
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 May 2022

Budget Review adopted 22 March 2022			
	Budget	Budget Review	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	4,500	450	4,950
General Purpose Funding - Rates	11,277,445	47,555	11,325,000
General Purpose Funding - Other	288,866	(2,287)	286,579
Law, Order and Public Safety	70,050	(27,015)	43,035
Health	92,900	34,115	127,015
Education and Welfare	32,900	3,600	36,500
Community Amenities	564,100	194,151	758,251
Recreation and Culture	476,567	25,500	502,067
Transport	1,053,000	429,835	1,482,835
Economic Services	187,800	(31,000)	156,800
Other Property and Services	1,100	18,000	19,100
Total Operating Revenue	14,049,228	692,904	14,742,132
Operating Expense			
Governance	(941,159)	(36,536)	(977,695)
General Purpose Funding	(345,970)	(50,602)	(396,572)
Law, Order and Public Safety	(476,487)	(43,127)	(519,614)
Health	(282,269)	(78,172)	(360,441)
Education and Welfare	(311,577)	(68,621)	(380,198)
Community Amenities	(4,005,297)	(239,710)	(4,245,007)
Recreation and Culture	(4,891,048)	(548,620)	(5,439,668)
Transport	(3,849,082)	(478,432)	(4,327,514)
Economic Services	(507,737)	(39,693)	(547,430)
Other Property and Services	(7,064)	7,064	0
Total Operating Expenditure	(15,617,690)	(1,576,449)	(17,194,139)
Funding Balance Adjustments			
Add back Depreciation	2,442,097	513,590	2,955,687
Adjust Right of Use Assets Liability non-current	0	0	0
Receivables from Other LG's non-current	0	0	0
Adjust Non Current Receivables	0	0	0
Adjustment for increase in current provisions written back	0	0	0
Adjustment for increase in non-current accrued expense (payables)	0	0	0
Adjustment for increase in LSL payable to LG's non-current	0	0	0
Adjust (Profit)/Loss on Asset Disposal	0	(18,000)	(18,000)
Adjust Employee Provisions non-current	(15,028)	0	(15,028)
Net Cash from Operations	858,607	(387,955)	470,652
Capital Revenues			
Grants, Subsidies and Contributions	1,754,321	100,192	1,854,513
Proceeds from Disposal of Assets	140,000	0	140,000
Total Capital Revenues	1,894,321	100,192	1,994,513

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 May 2022

Budget Review adopted 22 March 2022	Budget	Budget Review	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(1,428,200)	(291,458)	(1,719,658)
Infrastructure - Roads	(326,950)	(55,829)	(382,779)
Infrastructure - Car parks	(40,000)	0	(40,000)
Infrastructure - Footpaths	(90,000)	8,084	(81,916)
Infrastructure - Drainage	(750,000)	0	(750,000)
Infrastructure - Parks & Reserves	(1,143,409)	10,000	(1,133,409)
Infrastructure - Miscellaneous	(190,000)	0	(190,000)
Infrastructure - Streetscape	(307,198)	(8,500)	(315,698)
Infrastructure - Rights of Way	(20,000)	(26,000)	(46,000)
Infrastructure - Irrigation	(20,000)	0	(20,000)
Plant and Equipment	(240,462)	(25,000)	(265,462)
Furniture and Equipment	(36,500)	(150,803)	(187,303)
Total Capital Expenditure	(4,592,719)	(539,506)	(5,132,225)
Net Cash from Capital Activities	(2,698,398)	(439,314)	(3,137,712)
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	73,841	0	73,841
Transfer from Reserves	1,837,334	191,130	2,028,464
Purchase of Investments	0	0	0
Advances to Community Groups	0	0	0
Repayment of Debentures	(388,093)	0	(388,093)
Transfer to Reserves	(240,221)	(250,000)	(490,221)
Net Cash from Financing Activities	1,282,861	(58,870)	1,223,991
Net Operations, Capital and Financing	(556,930)	(886,139)	(1,443,069)
Opening Funding Surplus(Deficit)	556,930	926,648	1,483,578
Closing Funding Surplus(Deficit)	0	40,509	40,509

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	33 - 159 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	2 to 10 years
Infrastructure - Roads	25 to 50 years
Infrastructure - Footpaths	26 to 50 years
Infrastructure - Drainage	20 to 50 years
Infrastructure - Irrigation	8 to 25 years
Infrastructure - Parks	5 to 237 years
Infrastructure - Streetscapes	15 to 25 years
Infrastructure - Right of Ways	34 years
Infrastructure - Carparks	34 years
Infrastructure - Miscellaneous	10 to 60 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Town has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Town expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Town does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

In order to discharge its responsibilities to the community, the Town has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Town's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

"To preserve and improve Cottesloe's natural and built environment and beach lifestyle by using sustainable strategies. Members of the community will continue to be engaged to shape the future for Cottesloe and strengthen Council's leadership role."

(s) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed.

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services and food quality control.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

COMMUNITY AMENITIES

Sanitation, stormwater drainage, protection of the environment, public conveniences and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, swimming facilities, walk trails, foreshore and public halls.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

Note 2: EXPLANATION OF MATERIAL VARIANCES (> \$25,000)

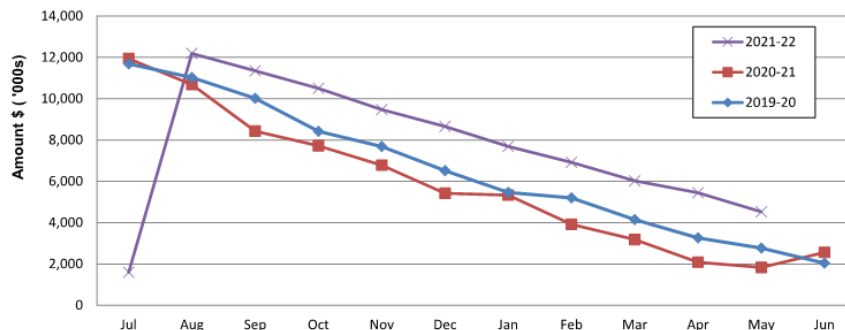
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance to Budget Review
Operating Revenues				
General Purpose Funding - Other	222,914	79%	Part timing, part permanent	Financial Assistance Grants for 22/23, part received early
Recreation and Culture	51,549	11%	Timing	Revenue from facilities hire
Transport	329,853	23%	Part timing, part permanent	Extra revenue from parking fines, and contribution East Cott parking
Economic Services	82,229	56%	Permanent	Building Licence fees and Fines pool fences - permanent
Other Property and Services	16,796	88%	Permanent	Extra reimbursements offset in expenses, and profit on asset sale
Capital Revenues				
Grants, Subsidies and Contributions	(1,200,487)	(65%)	Timing	Received various grants and contributions as per Note 11. Some contributions to be C/fwd until playground strategy adopted.
Total Revenue Variance	(467,526)			
Operating Expenses				
General Purpose Funding	56,123	(15%)	Timing	Timing of admin overhead allocation costs
Governance	(271,931)	71%	Timing	Timing of allocation of administration costs
Law, Order and Public Safety	100,972	(21%)	Timing	Timing in CCTV upgrades, and CCTV strategy - to be C/fwd to 22/23
Health	104,826	(32%)	Timing	Timing of projects, including Public health planning, and allocation of Compliance costs
Community Amenities	284,377	(7%)	Timing	Timing of waste costs, and admin & compliance allocations
Recreation and Culture	703,769	(14%)	Timing	Timing of expenditure at the foreshore parks and reserves
Transport	596,298	(15%)	Timing	Timing of road and parking facilities maintenance
Economic Services	39,074	(8%)	Timing	Timing of administration overhead allocation costs
Other Property and Services	78,269	(2405%)	Timing	Timing of lease interest expenses and public works, plant and administration overhead allocations
Capital Expenses				
Furniture and Equipment	33,121	(25%)	Permanent	Purchase of IT equipment - budgeted for in 20/21, due to covid received and paid for in 21/22.
Land and Buildings	1,250,420	(89%)	Timing	Timing of Anderson Pavillion Development
Plant and Equipment	25,307	(10%)	Timing	Timing of plant replacement program
Infrastructure - Roads	38,770	(10%)	Timing	Timing of Roads program
Infrastructure - Drainage	471,589	(63%)	Timing	Timing of drainage at rotunda
Infrastructure - Parks & Reserves	552,166	(60%)	Timing	Timing of Dutch Inn playground upgrade; & other playgrounds C/fwd to 22/23
Infrastructure - Miscellaneous	110,333	(61%)	Timing	Timing of Foreshore development
Infrastructure - Streetscape	28,807	(10%)	Timing	Timing of Street Tree planting
Infrastructure - Rights of Way	46,000	(100%)	Timing	Timing of ROW
Total Expenditure Variance	4,296,725			
Non Cash				
Depreciation	(84,362)	(3%)	Timing	Timing
Leave Provisions	(25,907)		Timing	Timing of employee leave provisions - reviewed every 6 months
Total Non Cash	(119,675)			
Financing				
Transfer from Reserves	(2,028,464)	(100%)	Timing	Transfers from reserves to occur in June for those projects that are progressed

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 May 2022	30 June 2021	YTD 31 May 2021
		\$	\$	\$
Current Assets				
Municipal Account		1,724,478	2,879,751	3,298,348
Till Floats & Petty Cash		1,300	1,300	1,300
Term Investments		4,216,090	12,764	12,762
Restricted - Reserves		8,609,258	8,591,484	9,125,546
Restricted - Trust Deposits		676,015	674,180	674,180
Rates		166,175	147,194	206,331
Emergency Services Levies		37,541	29,940	39,851
Rates and ESL Rebates		28,220	369	43,102
Accounts Receivable - Debtors		186,110	169,289	66,698
Provision for Doubtful Debts - Debtors		(19,392)	(14,545)	(19,322)
Accounts Receivable - Infringements		460,820	436,601	477,846
Provision for Doubtful Debts - Infringements		(198,115)	(189,407)	(85,075)
Accrued Income		21,393	8,114	16,406
Self Supporting Loans		31,408	62,141	30,076
Prepayments		98,628	29,259	0
Long Service Leave from other LG's		0	0	44,390
Other		52,898	0	(13)
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(24,367)	(23,795)	(24,367)
		16,101,815	12,847,994	13,942,216
Less: Current Liabilities				
Payables		(1,117,425)	(482,586)	(247,726)
Bonds - other creditors		(711,618)	(613,334)	(621,758)
Trust - POS		(674,180)	(674,180)	(674,180)
Income in Advance		(131,397)	(342,701)	(95,597)
Accrued Expenses		(205,675)	(509,107)	(1,309,438)
Long Service Leave to other LG's		(37,147)	(15,093)	(999)
Interest Bearing Liabilities		0	(329,882)	0
Other		0	0	(2,185)
Lease Liability		(55,773)	(58,211)	(668)
Provisions		(1,100,892)	(1,047,417)	(966,036)
		(4,034,107)	(4,072,511)	(3,918,587)
Less:				
Cash Reserves	7	(8,609,258)	(8,591,484)	(9,125,546)
Loans - Clubs		(31,408)	(62,141)	(30,076)
Add:				
Loans		0	329,882	0
Lease Liability		55,773	58,211	668
Provisions		1,100,892	1,047,417	966,036
Net Current Funding Position		4,527,934	1,557,368	1,834,043

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

Note 4: CASH AND INVESTMENTS

	Interest Rate	Green or ESG Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Bank Account	Variable	N	1,724,478			1,724,478	NAB	At Call
(b) Term Deposits								
Term Deposit 12-770-3360	0.36%	N			676,015	676,015	NAB	20-Jun-22
Term Deposit 64-955-9802	0.28%	N	6,428			6,428	NAB	14-Jun-22
Term Deposit 53-888-6659	0.28%	N	6,362			6,362	NAB	14-Jun-22
Term Deposit 036-157 58-1864	0.27%	N		1,863,208		1,863,208	WESTPAC	15-Nov-22
Term Deposit 036-030 20-5968	0.23%	N		1,852,936		1,852,936	WESTPAC	04-Jun-22
Term Deposit 82-161-5977	0.30%	N		623,730		623,730	NAB	07-Jun-22
Term Deposit (ESGTD)	0.30%	Y		1,622,785		1,622,785	CBA	13-Jun-22
Term Deposit 0220124117193 (ESGTD)	0.60%	Y		1,614,317		1,614,317	CBA	28-Jun-22
Term Deposit 59-703-7729	0.35%	N	1,202,097			1,202,097	NAB	20-Jun-22
Term Deposit 70-265-2839	0.36%	N		96,634		96,634	NAB	10-Jun-22
Term Deposit (ESGTD)	0.69%	Y	500,000			500,000	CBA	29-Jun-22
Term Deposit (ESGTD)	0.68%	Y	1,000,541			1,000,541	CBA	29-Jun-22
Term Deposit (ESGTD)	0.27%	Y	1,000,132			1,000,132	CBA	03-Jun-22
Term Deposit 43-714-6547	0.43%	N	500,530			500,530	NAB	23-Jun-22
Term Deposit 36-657-7533	0.45%	N		935,648		935,648	NAB	07-Jun-22
Total			5,940,568	8,609,258	676,015	15,225,841		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS

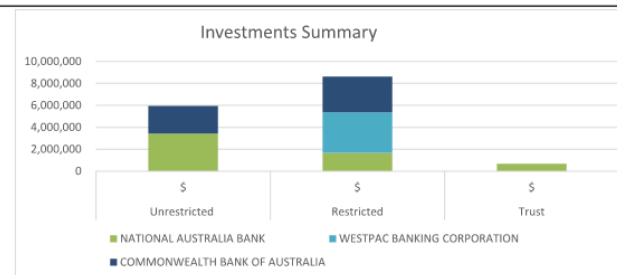
BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green/ESG Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	3,439,895	1,656,012	676,015	5,771,922	38%	0	5,771,922
WESTPAC BANKING CORPORATION	0	3,716,144	0	3,716,144	24%	0	3,716,144
COMMONWEALTH BANK OF AUSTRALIA	2,500,673	3,237,102	0	5,737,775	38%	5,737,775	-
TOTAL	5,940,568	8,609,258	676,015	15,225,841	100%	5,737,775	9,488,066

Comments/Notes - Investments

Rates due date was 28 September, and excess Municipal (unrestricted) Cash deposits were invested in early October. 90 day Bank bill rate as at 31 May 2022

1.19%

When interest rates are competitive, the Town invests in Green Deposits and in Environmental, Social, Governance Term Deposits (ESGTD).



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TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2022

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

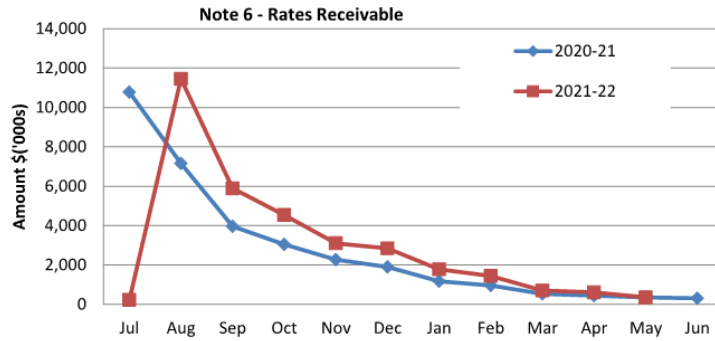
All budget amendments year to date, are updated in the Budget Review item in March 2022.

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
	Permanent Changes						
Various	Mid Year Budget Review	10.1.3 March 2022	Various	(495,590)	40,509		40,509
				(495,590)	40,509	0	

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2022

Note 6: RECEIVABLES

Receivables - Rates	YTD 31 May 2022	YTD 31 May 2021	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	369,991	269,670	320,388
Levied this year	11,344,384	10,875,226	10,886,915
Less Collections to date	(11,356,676)	(10,783,397)	(10,837,312)
Equals Current Outstanding	357,699	361,499	369,991
Net Rates Collectable	357,699	361,499	369,991
% Collected	96.95%	96.76%	96.70%



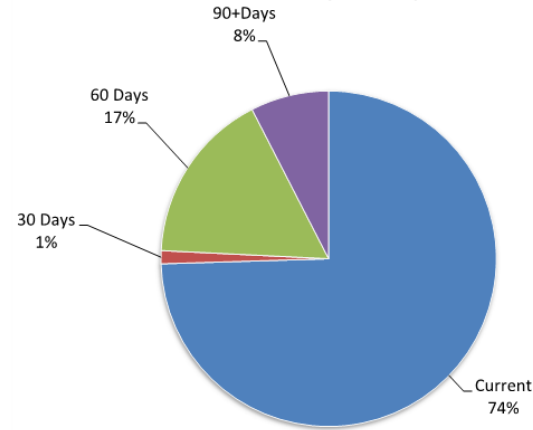
Comments/Notes - Receivables Rates

Rates were issued 19 August 2021, with a due date of 28 September 2021.
 In 2020-2021 the due date was 4 September 2020.

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	138,676	2,348	31,042	14,044
Total Receivables General Outstanding				186,110

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2022

Note 6: RECEIVABLES (Continued)

Itemised Listing of Sundry Debtors greater than \$1,000 and older than 90 days not on a complying payment arrangement

Debtor No	Debtor Name	>90 days \$	Total \$	Narration
1040	Lucky Seven WA Pty Ltd	\$ 4,134.12	\$ 4,202.03	Health licence fees
782	P Salmeri	\$ 1,232.39	\$ 1,253.55	Health licence fees
556	Ocean Group Cottesloe Pty Ltd	\$ 1,994.43	\$ 2,011.48	Health licence fees & Food Act Infringement
1360	KMAG Events Pty Ltd t/as Cottesloe Eatz & Beatz Festival	\$ 1,763.00	\$ 13,078.02	Hire of Event bins & Health Licence fees

Comments/Notes - Receivables General

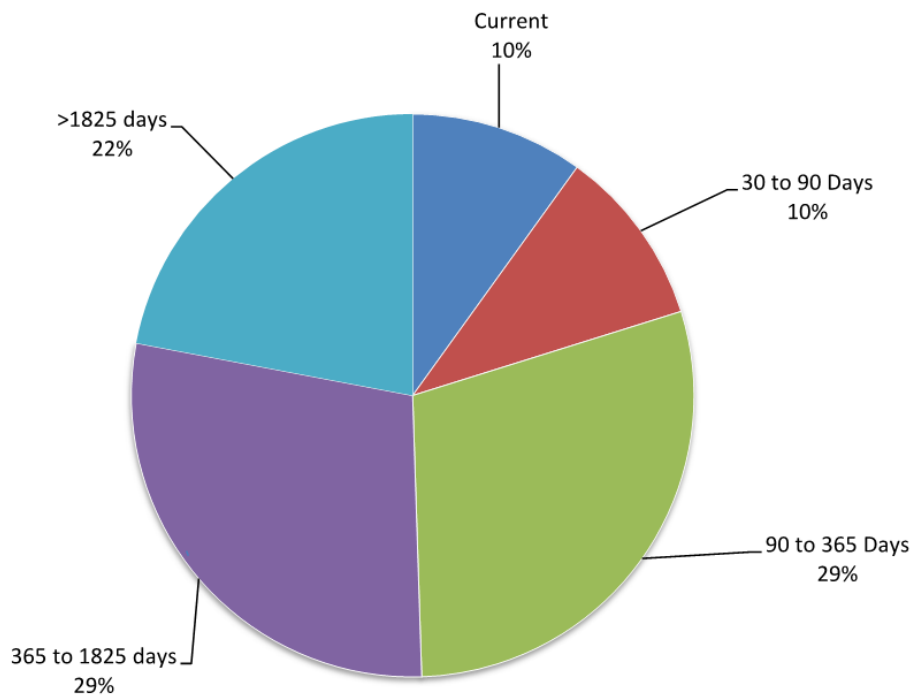
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	45,800	47,139	135,098	131,337	101,446
Total Receivables General Outstanding					<u>460,820</u>

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

The majority of infringement debtors over ninety days are with Fines Enforcement Registry for collection.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

Note 7: Cash Backed Reserve

2021-22

Name	Sub Account	Opening	Opening	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual YTD
		Balance	Balance	Interest	Interest	Transfers In	Transfers In	Transfers Out	Transfers Out	Closing	Closing
		\$	\$	\$	\$	(+)	(+)	(-)	(-)	\$	\$
Waste Management Reserve	219	198,873	198,948	496	485	0	0	0	0	199,369	199,433
Property Reserve	220	1,425,517	1,434,965	3,314	3,496	0	0	(1,000,000)	0	428,831	1,438,461
Parking Reserve	221	11,751	11,752	29	29	0	0	0	0	11,780	11,780
Infrastructure Reserve	226	358,454	388,334	896	946	169,892	0	(160,409)	0	368,833	389,280
Leave Reserve	227	299,447	299,541	749	730	0	0	(57,996)	0	242,200	300,271
Civic Centre Reserve	228	249,340	271,174	623	661	0	0	0	0	249,963	271,835
Library Reserve	229	190,845	190,902	477	465	0	0	0	0	191,322	191,367
Legal Reserve	262	149,694	149,740	374	365	0	0	0	0	150,068	150,105
Foreshore Redevelopment Reserve	273	3,721,030	3,389,686	7,993	8,260	0	0	(598,929)	0	3,130,094	3,397,946
Right of Way Reserve	276	125,309	195,368	313	476	50,000	0	(20,000)	0	155,622	195,844
Sculpture and Artworks	299	118,189	118,225	296	288	0	0	0	0	118,485	118,513
Green Infrastructure Reserve Fund	307	189,798	189,853	474	463	0	0	0	0	190,272	190,316
Active Transport Reserve	308	514,711	514,861	1,287	1,255	0	0	0	0	515,998	516,116
Information Technology Reserve	309	667,776	692,972	1,669	1,689	0	0	0	0	669,445	694,661
Recreation Precinct Reserve	310	0	9,556	0	23	0	0	0	0	0	9,579
Shark Barrier Reserve	323	135,460	135,500	339	330	0	0	0	0	135,799	135,830
Public Open Space Reserve	384	400,000	400,107	1,000	975	0	0	0	0	401,000	401,082
		8,756,194	8,591,484	20,329	20,936	219,892	0	(1,837,334)	0	7,159,081	8,612,420

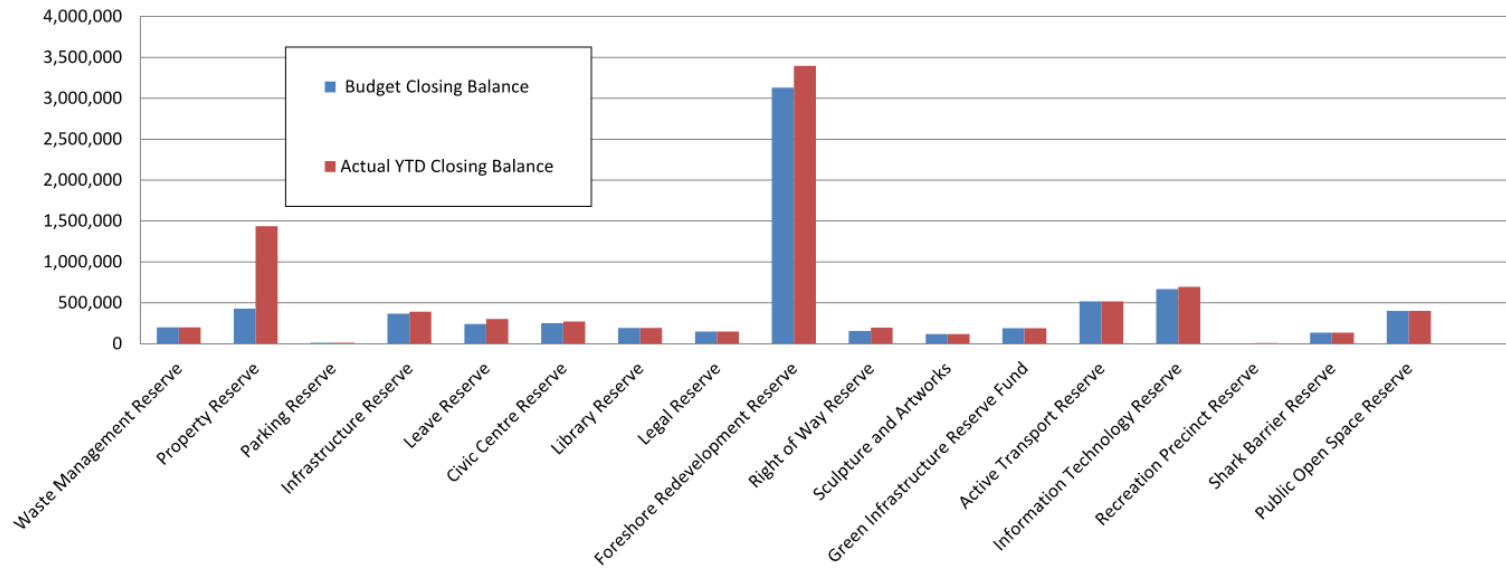
Comments/Notes - Reserves

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2022

Note 7: Cash Backed Reserve (Continued)

2021-22

Note 7 - Year To Date Reserve Balance to End of Year Estimate



TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2022

Note 8: CAPITAL DISPOSALS

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget				Comments
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		YTD 31 05 2022				
				Proceeds full year	Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance Profit/(Loss)		
\$	\$	\$	\$		\$	\$	\$	\$	
21,000	(5,250)	19,905	4,155	Disposal of mowing ute (1448)	18,000	0	0	0	
20,000	(4,700)	17,859	2,559	Disposal of reticulation ute (1445)	18,000	0	2,559	2,559	
21,000	(5,250)	16,950	1,200	Disposal of carpenter ute (1446)	0	0	1,200	1,200	C/Fwd from PY
29,000	(7,400)	31,645	10,045	Disposal of passenger vehicle (1499)	0	0	10,045	10,045	C/Fwd from PY
34,318	(17,218)	27,552	10,452	Disposal of passenger vehicle (1498)	30,000				
27,152	(11,852)	14,294	(1,006)	Disposal of passenger vehicle (1465)	19,000				
			0	Disposal of passenger vehicle	31,000				
				Disposal of ranger vehicle	24,000				
152,470	(51,670)	128,206	27,406		140,000	0	13,805	13,805	

Comments/Notes - Asset Disposals

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

Note 9: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Total Revenue \$	Budget Rate Revenue \$
RATE TYPE							
Differential General Rate							
GRV - Residential Improved (RI)	0.071001	3,236	129,796,743	9,215,699	45,260	9,260,959	9,179,714
GRV - Residential Vacant (RV)	0.071001	79	3,441,820	244,373		244,373	254,831
GRV - Commercial Improved (CI)	0.071001	65	7,959,186	565,110		565,110	566,678
GRV - Commercial Vacant (CV)	0.071001	2	120,500	8,556		8,556	8,556
GRV - Commercial Town (CT)	0.082283	119	10,651,931	876,472		876,472	876,473
GRV - Industrial (I)	0.071001	1	28,020	1,989		1,989	1,989
Sub-Totals		3,502	151,998,200	10,912,198	45,260	10,957,458	10,888,241
Minimum Payment							
Minimum \$							
GRV - Residential Improved (RI)	1,202	292	4,316,000	350,984		350,984	353,388
GRV - Residential Vacant (RV)	1,202	4	1,170	4,808		4,808	4,808
GRV - Commercial Improved (CI)	1,202	11	132,224	13,222		13,222	13,222
GRV - Commercial Town (CT)	1,202	19	253,171	22,838		22,838	22,838
Sub-Totals		326	4,702,565	391,852	0	391,852	394,256
Concession						11,349,310	11,282,497
Amount from General Rates						(4,926)	(5,052)
Ex-Gratia Rates						11,344,384	11,277,445
Specified Area Rates						0	0
Totals						0	0
						11,344,384	11,277,445

Comments - Rating Information

Rates issue date was 19 August 2021, and due date was 28 September 2021.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 105 - Community Organisation	89,774		34,269	34,269	55,505	55,505	5,059	5,059
Loan 107 - Joint Library Project	2,880,199		263,264	263,264	2,616,935	2,616,935	183,285	183,285
Loan 108 - Community Organisation	170,813		32,349	32,349	138,464	138,464	4,411	4,411
	3,140,786	0	329,882	329,882	2,810,904	2,810,904	192,755	192,755

Loan numbers 105 and 108 are financed from community organisations. Loan number 107 is financed by general purpose revenue.

(b) New Debentures

No new debentures are budgeted during 2021/22.

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2022

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details	Grant/Contribution Provider	2021-22 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
						Received	Not Received
		\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
Grants Commission - General - Actual Received includes 22/23 received in advance	WALGGC	78,201		78,201		249,743	(171,542)
Grants Commission - General - Actual Received includes 22/23 received in advance	WALGGC	47,165		47,165		108,889	(61,724)
GOVERNANCE							
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200			200
LAW, ORDER & PUBLIC SAFETY							
CCTV Project		30,000		30,000			30,000
COMMUNITY AMENITIES							
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000		22,651	
RECREATION AND CULTURE							
Coastal monitoring project	Department of Planning, Lands and Heritage	10,500		10,500			10,500
Beach Emergency Signs	Department of Local Government	13,536		13,536		3,195	10,341
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	38,500		38,500		50,000	0
Coastal monitoring - visual	Department of Planning, Lands and Heritage	11,800		11,800		4,253	7,547
Dune restoration planting tube stocks	Department of Planning, Lands and Heritage - Coastwest	6,738		6,738		2,021	4,717
Contribution towards ANZAC day	RSL	1,818		1,818			1,818
Contribution to Cottesloe Cat 2022	Public Transport Authority	0	9,494	9,494		9,494	
Dutch Inn	Government Departments	218,000			218,000	200,250	17,750
Drainage Construction - Foreshore	Government Departments & Insurance	118,071			118,071	50,000	68,071
Anderson Pavillion	Department of Local Government Sports and Recreation CSRFF	400,000			400,000	100,000	300,000
Log Fencing	Government Departments	30,000			30,000		30,000
TRANSPORT							
Direct Grant	Main Roads WA	25,000		25,000		26,937	0
Grant st Beach Dune restoration	Coastwest	20,000		20,000			20,000
State Black Spot Program	Main Roads WA	0				13,267	
Eric St Shared Path	Department of Transport	35,000			35,000	22,500	12,500
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	66,950	0
Main Roads - Railway st	Main Roads WA	173,300			173,300	137,704	35,596
Street Tree Planting	Urban Canopy Program	13,000			13,000	12,428	572
Perth to Fremantle End of trip Cycling facilities Stage 1	Department of Transport	20,000			20,000	50,927	
Contributions	Various	0				148,864	
TOTALS		1,377,779	9,494	312,952	1,074,321	1,280,074	316,346
Operating		312,952				626,048	
Non-Operating		1,074,321				654,026	
		<u>1,387,273</u>				<u>1,280,074</u>	

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TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

Note 12: TRUST FUND

Funds held at balance date over which the Town has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 31-May-22
Cash in lieu of public open space	\$ 674,180	\$ 1,835	\$ 0	\$ 676,015
	674,180	1,835	0	676,015

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2022

te 13: CAPITAL WORKS PROGRAM

Level of completion indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget Review	Budget Review	Annual Budget	YTD Variance (Under)/Over	Comment
	Car Parks							
○	Implementation of Parking Strategy	5.9000.5	2,690	20,000	20,000	20,000	(17,310)	
⊙	ACROD Bays Installation and Upgrade	5.9000.2	13,947	16,000	20,000	20,000	(2,053)	
●	Car Parks Total		16,637	36,000	40,000	40,000	(19,363)	
	Drainage/Culverts							
	Drainage Construction - Foreshore	10.6081.2	278,411	750,000	766,880	750,000	(471,589)	
	Drainage/Culverts Total		278,411	750,000	766,880	750,000	(471,589)	
	Footpaths							
●	Eric Street Shared Path	15.1051.2	77,761	70,000	70,000	70,000	7,761	
●	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	21,471	16,000	21,916	20,000	5,471	
●	Footpaths Total		99,232	86,000	91,916	90,000	13,232	
	Irrigation							
○	Replacement of Reticulation Pump at Cottesloe Oval	20.1136.2	0	10,000	10,000	10,000		
○	Replacement of Reticulation Pump at Pearse Street	20.6090.2	0	10,000	10,000	10,000		
○	Irrigation Total		0	20,000	20,000	20,000	0	
	Right of Ways							
○	ROW 14B	24.2074.2	0	46,000	46,000	20,000	(46,000)	
○	Right of Way Total		0	46,000	46,000	20,000	(46,000)	
	Parks and Ovals							
●	Dutch Inn Playground Upgrade (C/F)	30.7031.2	339,911	388,409	388,409	388,409	(48,498)	
○	East Cottesloe Playground	30.7035.2	5,968	290,000	340,000	340,000	(284,032)	
○	TBA Playground Upgrade	30.9000.2	0	180,000	340,000	340,000	(180,000)	
●	Skate Park Preliminaries	30.7045.2	20,364	50,000	50,000	50,000	(29,636)	
○	Shade Sails	30.4085.2	0	10,000	15,000	25,000	(10,000)	
○	Parks and Ovals Total		366,243	918,409	1,133,409	1,143,409	(552,166)	
	Buildings							
○	Barchetta Public Toilets Surface Improvements	35.4019.2	0	0	0	12,000	0	
○	Seaview Kindergarten - Kitchen Upgrades	35.4180.2	0	20,000	20,000	16,200	(20,000)	
○	Sports Precinct Development	35.4010.2	138,991	1,270,000	1,565,130	1,400,000	(1,131,009)	
	Civic Centre - War Memorial Hall - floor maintenance	new	0	12,000	12,000	0	(12,000)	
	Civic Centre - Replace Smoke Detectors	new	0	11,000	11,000	0	(11,000)	
	Rugby Clubhouse Floor	35.4170.2	18,237	94,648	20,000	0	(76,411)	
○	Buildings Total		157,228	1,407,648	1,628,130	1,428,200	(1,250,420)	
	Roads							
●	Railway Street	40.1156.2	314,603	315,829	315,829	260,000	(1,226)	
	Broome St Blackspot	41.1030.2	3,658	0	0	0	3,658	From 20/21
○	Florence Street	40.1066.2	25,748	66,950	66,950	66,950	(41,202)	
●	Roads Total		344,009	382,779	382,779	326,950	(38,770)	
	Miscellaneous Infrastructure							
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	31,407	120,000	120,000	120,000	(88,593)	
⊙	Beach Access Closures	45.4131.2	33,817	40,000	40,000	50,000	(6,183)	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	4,443	20,000	20,000	20,000	(15,557)	
○	Miscellaneous Infrastructure Total		69,667	180,000	180,000	190,000	(110,333)	

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2022

Table 13: CAPITAL WORKS PROGRAM

Level of completion indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget Review	Budget Review	Annual Budget	YTD Variance (Under)/Over	Comment
	Streetscapes							
●	Street Tree Planting	42.9000.5	254,787	223,696	254,198	294,198	31,091	
○	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	13,000	13,000	13,000	(13,000)	
	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 3	new	1,602	48,500	48,500	0	(46,898)	
●	Streetscapes Total		256,389	285,196	315,698	307,198	(28,807)	
	Plant, Equipment & Vehicles Total							
●	Plant, Machinery & Equipment	47.9000.2	240,155	265,462	265,462	240,462	(25,307)	
●	Plant, Equip. & Vehicles Total		240,155	265,462	265,462	240,462	0	
	Furniture & Office Equip.							
○	Photocopier	49.9000.18	0	0	0	25,000	0	
○	Public Consultation Software	49.9000.27	0	0	11,500	11,500	0	
	Sound Level Meter	49.9000.23	2,812	2,812	0	0	0	In C/fwd 20-21 surplus, which has a \$803 budget remaining.
	IT Hardware replacement	49.9000.14	94,370	97,491	0	0	(3,121)	In C/fwd 20-21 surplus, which has a \$100k budget remaining. Items were delayed due to covid.
	IT equipment for covid	49.9000.14	0	30,000	30,000	0	(30,000)	
●	Furniture & Office Equip. Total		97,182	130,303	41,500	36,500	(33,121)	
○	Capital Expenditure Total		1,925,153	4,507,797	4,911,774	4,592,719	(2,537,337)	

Level of Completion Indicators

- 0% ○
- 20% ○
- 40% ●
- 60% ⊙
- 80% ●
- 100% ●

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING MAY 2022 AND PRESENTED TO A MEETING OF THE COUNCIL, HELD ON 26 JULY 2022

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
02/05/2022	00027241	Alinta	Gas Supply Anderson Pavillion	\$41.10
02/05/2022	1993.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	\$3,777.40
02/05/2022	00027240	Town of Cottesloe	Transfer of bond - 225 Broome Street	\$1,500.00
04/05/2022	1994.2023-01	Fines Enforcement Registry	FER lodgement fee	\$14,230.50
09/05/2022	1996.3666-01	A King	Bond refund	\$500.00
09/05/2022	1995.98000-01	Australian Taxation Office	Payroll Deduction	\$28,597.46
09/05/2022	1996.544-01	B M Pember	IT Software Support	\$5,775.00
09/05/2022	1996.941-01	Boatshed Market Pty Ltd T/A Boatshed	Catering supplies	\$78.00
09/05/2022	1996.574-01	Burgess Rawson (WA) Pty Ltd	Car park rent	\$8,311.32
09/05/2022	1996.1427-01	Cottesloe Rugby Union Football Club	Refund duplicate payment	\$78.38
09/05/2022	1996.3632-01	Higgo Nominees Pty Ltd T/as Midland	Footpath Mix supplies	\$380.00
09/05/2022	1996.2511-01	IPN Medical Centres Pty Ltd T/as	Refund duplicate payment	\$947.46
09/05/2022	1996.3665-01	J Hodge	Bond refund	\$200.00
09/05/2022	1996.3663-01	Jaycar Electronics	12V gear for sea container	\$1,185.00
09/05/2022	1996.3668-01	K Atkins	Bond refund	\$200.00
09/05/2022	1996.2340-01	M Harkins	Dog sterilisation refund	\$75.00
09/05/2022	1996.89-01	Major Motors Pty Ltd	Supply New Side Mirror	\$152.63
09/05/2022	1996.88-01	Managed IT Pty Ltd	MS Surface Pro for EM; 24x Laptop Bags; 2x Monitors	\$3,200.35
09/05/2022	1996.1915-01	Marketforce Pty Ltd	Cott News Page - 12/03/2022	\$2,232.73
09/05/2022	1996.19-01	McLeods Barristers & Solicitors	Draft lease Barchetta	\$2,554.52
09/05/2022	1996.3669-01	P D Watts	Bond refund	\$100.00
09/05/2022	1996.2886-01	Quadient Finance Australia Pty Ltd	Folding machine lease	\$411.40
09/05/2022	1996.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$694.92
09/05/2022	1996.3664-01	S Chetwin	Bond refund	\$200.00
09/05/2022	1996.55-01	Shire of Peppermint Grove	Grove Library Contribution	\$147,625.50
09/05/2022	1996.3593-01	The Property Valuation & Advisory (Valuation Barchetta commerical	\$4,400.00
09/05/2022	1996.602-01	WA Treasury Corporation	Loan 108 Repayment	\$18,380.01
09/05/2022	1996.85-01	Western Metropolitan Regional Counc	Verge valet collection	\$8,280.18

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
09/05/2022	1996.37-01	Winc Australia Pty Limited	General stationery	\$2,270.27
09/05/2022	1996.24-01	ZircoDATA Pty Ltd	Record storage	\$371.03
11/05/2022	1997.1721-01	Business Fuel Cards Pty Ltd	Fuel for Fleet Vehicles	\$9,817.46
12/05/2022	1999.2-01	Australian Services Union	Payroll Deduction	\$233.10
12/05/2022	1999.3-01	Department of Human Services	Payroll Deduction	\$432.94
12/05/2022	1999.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	\$374.57
12/05/2022	2000.1098-01	National Australia Bank Business Visa card	CPA membership renewal - \$745.00	\$3,176.76
		National Australia Bank Business Visa card	Zoom standard pro & webinar - \$177.05	
		National Australia Bank Business Visa card	Adobe Acrobat Pro - \$4.84	
		National Australia Bank Business Visa card	Adobe Acrobat Pro - \$249.92	
		National Australia Bank Business Visa card	Queensland plate search - \$95.00	
		National Australia Bank Business Visa card	CITEC top-up - \$190.00	
		National Australia Bank Business Visa card	Certificate for Citizenship Awardee - \$392.00	
		National Australia Bank Business Visa card	Australian Day bags and stationery - \$165.12	
		National Australia Bank Business Visa card	Australian Day citizenship books - \$32.99	
		National Australia Bank Business Visa card	Adobe All-apps - \$76.99	
		National Australia Bank Business Visa card	Footpath mix supplies - \$442.58	
		National Australia Bank Business Visa card	Mailchimp monthly plan - \$36.53	
		National Australia Bank Business Visa card	Interest and other charges - \$16.67	
		National Australia Bank Business Visa card	Adobe In-design - \$29.99	
		National Australia Bank Business Visa card	Face masks - \$179.95	
		National Australia Bank Business Visa card	Citizen of the Year Awardee gift - \$300.00	
		National Australia Bank Business Visa card	IT Mirroring 360 (Receiver) - \$42.13	
12/05/2022	1998.2575-01	SuperChoice Services Pty Ltd	Superannuation Contribution	\$30,835.49
17/05/2022	2001.3535-01	Access Icon Pty Ltd T/as Cascada Gr	Drain Soak Well Covers	\$748.52
17/05/2022	2001.3326-01	American Womens Club of WA	Bond refund	\$500.00
17/05/2022	2001.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	\$14.30
17/05/2022	2001.2761-01	Aspect Studios Pty Ltd	Fee variation for additional work - heritage impact	\$3,327.50
17/05/2022	2001.1954-01	AusQ Training	Re-accreditation Traffic Management	\$1,500.00
17/05/2022	2001.3679-01	B Parkin	Bond refund	\$200.00
17/05/2022	2001.2479-01	Bucci Holdings Pty Ltd T/as Visimax	Snake bag	\$164.35
17/05/2022	2001.2028-01	Bug Busters	Beehive removal	\$198.00
17/05/2022	2001.2248-01	Coastline Mowers	Mowers maintenance	\$647.70
17/05/2022	2001.3680-01	D Wang	Infrastructure bond refund	\$1,000.00
17/05/2022	2001.2341-01	Electricity Generation and Retail	Electricity supply	\$3,183.77

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/05/2022	2001.1479-01	Environmental Wastewater C S Pty Lt	Street Sweeping	\$5,112.25
17/05/2022	2001.3670-01	Geoff Longwood Constructions	Bond refund	\$1,500.00
17/05/2022	2001.1115-01	Green Skills Inc	200M2 Jute Matting - coastcare project site CT10	\$3,140.50
17/05/2022	2001.3637-01	GWT Power Music Pty Ltd T/as Power	AV & Sound - ANZAC Day Service	\$830.50
17/05/2022	2001.2296-01	HiTech Security (WA) Pty Ltd	Staff training	\$247.50
17/05/2022	2001.3663-01	Jaycar Electronics	Ranger Utility 12V Setup	\$945.80
17/05/2022	2001.3113-01	JB Hi-Fi Group Pty Ltd	1xMicrosoft Surface Pro Sign Type Cover	\$223.24
17/05/2022	2001.22-01	Landgate - VGO	Fortnightly Valuations Fee	\$347.92
17/05/2022	2001.203-01	LO-GO Appointments	Contract Human Resources Coordinator	\$4,640.03
17/05/2022	2001.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$289.30
17/05/2022	2001.88-01	Managed IT Pty Ltd	Mobile device management plan	\$4,319.17
17/05/2022	2001.3127-01	Menchetti Consolidated Pty Ltd	Rotunda Reconstruction & Dune Stabilisation	\$179,118.32
17/05/2022	2001.86-01	Midshore Pty Ltd T/as Statewide Lin	Install car park bays & No stopping line	\$1,151.15
17/05/2022	2001.1245-01	Nu-Trac Rural Contracting	Beach Cleaning	\$12,122.00
17/05/2022	2001.79-01	Perth Irrigation Centre	Reticulation supplies	\$1,142.55
17/05/2022	2001.561-01	Perth Region NRM	Engagement Targets as Per MOU Agreement	\$3,300.00
17/05/2022	2001.3275-01	Pinochle Holdings Pty Ltd	Tree Maintenance	\$213.22
17/05/2022	2001.183-01	Porter Consulting Engineers	Variation - Prepare 3D Visualization, Eric St Shared Path	\$13,695.00
17/05/2022	2001.976-01	PRW Contracting Pty Ltd T/A Claremo	Asphalt Repairs - Sea Dragon Lane; Drainage ROW off John st	\$13,585.00
17/05/2022	2001.87-01	Repco	LED Beacon	\$149.60
17/05/2022	2001.580-01	St John Ambulance Australia (WA) In	Event Health Officers - Anzac Day 22	\$363.00
17/05/2022	2001.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Lawn Mix for Backfill	\$1,411.20
17/05/2022	2001.2083-01	StrataGreen	Landscaping supplies	\$1,762.20
17/05/2022	2001.3678-01	T Roberts	Infrastructure bond refund	\$1,500.00
17/05/2022	2001.113-01	Telstra Corporation Limited	Communication charges	\$2,150.92
17/05/2022	2001.3648-01	The trustee for the Craig Flintoff	Supply/Install 70M Black PVC Mesh Fencing	\$6,044.50
17/05/2022	2001.52-01	Town of Claremont	WESROC Program Quarter	\$12,560.06
17/05/2022	2001.45-01	Town of Mosman Park	Removal of Waste From Depot	\$23,801.02
17/05/2022	2001.661-01	T-Quip	Parts for Sweeper - Roof	\$1,560.85
17/05/2022	2001.3677-01	Trustee for Corporate Trust T/as Pe	5 Wreaths - ANZAC Day Service 22	\$616.00
17/05/2022	2001.3614-01	Valrose Pty Ltd	Consultancy Fee	\$15,204.60
17/05/2022	2001.2664-01	Vigilant Traffic Management Group P	Traffic Management Plan	\$951.50
17/05/2022	2001.118-01	Water Corporation	Water usage	\$2,457.21
17/05/2022	2001.1949-01	West Coast Shade Pty Ltd	Reinstall shade sails	\$3,300.00
17/05/2022	2001.37-01	Winc Australia Pty Limited	General stationery	\$231.94

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/05/2022	2001.526-01	Zipform Pty Ltd	Final Notice - Instalment Group printed & posted	\$1,258.13
23/05/2022	2002.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	\$6,708.79
26/05/2022	2004.2-01	Australian Services Union	Payroll Deduction	\$233.10
26/05/2022	2004.3-01	Department of Human Services	Payroll Deduction	\$432.94
26/05/2022	2005.2023-01	Fines Enforcement Registry	FER Lodgement Fee	\$5,962.50
26/05/2022	2004.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	\$374.57
26/05/2022	2003.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$32,446.66
			TOTAL:	<u>680,509.36</u>