

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM 10.1.1A:
MONTHLY FINANCIAL REPORT 1 JULY TO 31 JULY
2022**

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2022 TO 31 JULY 2022

PRESENTED TO THE COUNCIL MEETING
ON 23RD SEPTEMBER 2022

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 31 July 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 July 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 July 2022 of \$12,797,847.

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

Preparation

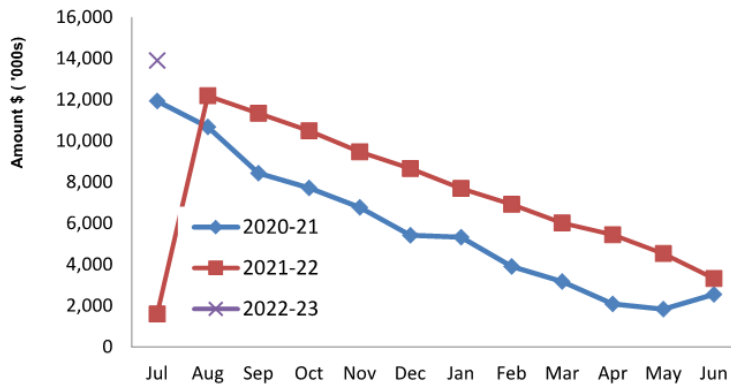
Prepared by: Sarah Jessop

Reviewed by: Shane Collie

Date prepared: 7/09/2022

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

Liquidity Over the Year (Refer Note 3)



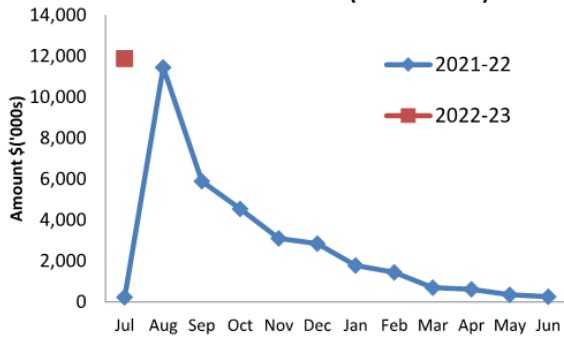
Cash and Cash Equivalents as at period end

Unrestricted	\$ 4,413,217
Restricted	\$ 8,934,042
	\$ 13,347,259

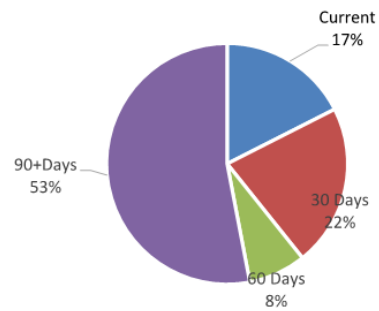
Receivables

Rates	\$ 12,007,400
Other	\$ 2,591,797
	\$ 14,599,197

Rates Receivable (Refer Note 6)



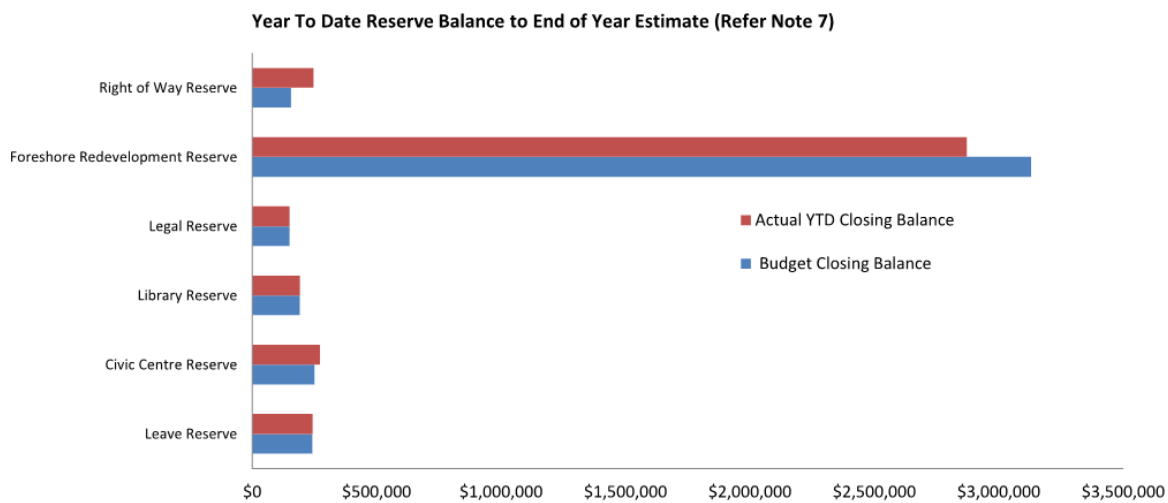
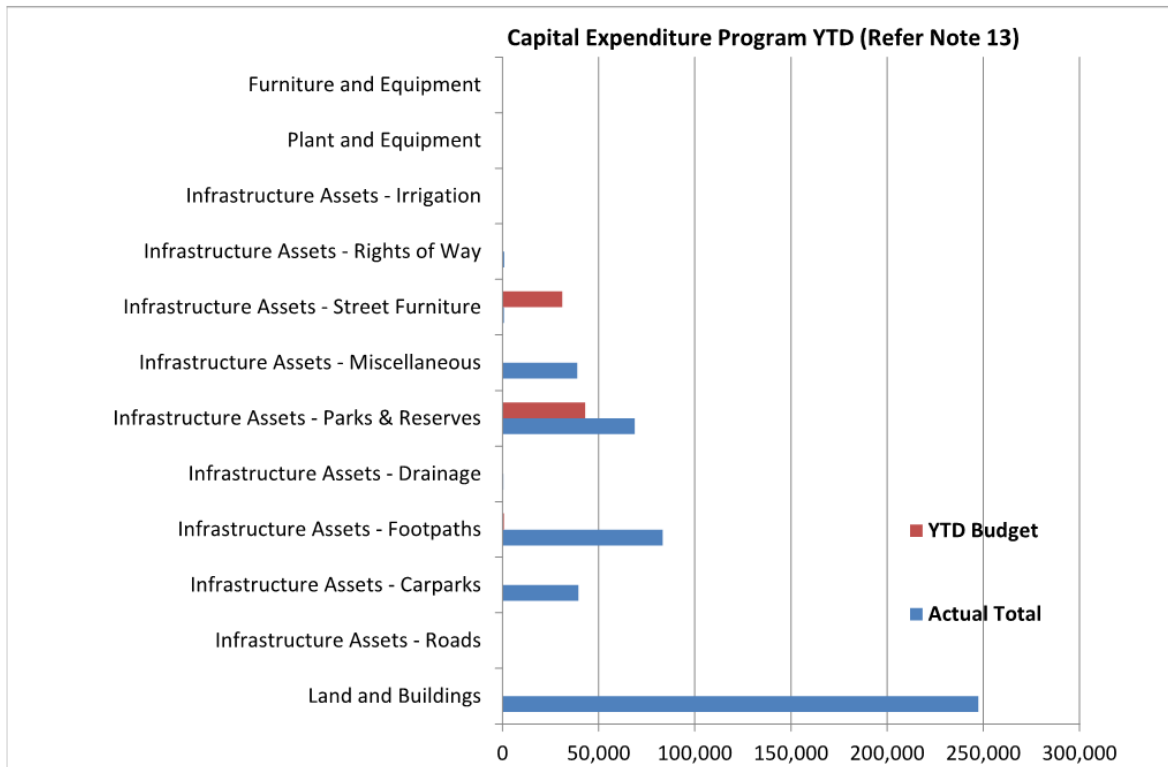
Accounts Receivable Ageing (non-rates) (Refer Note 6)



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 July 2022

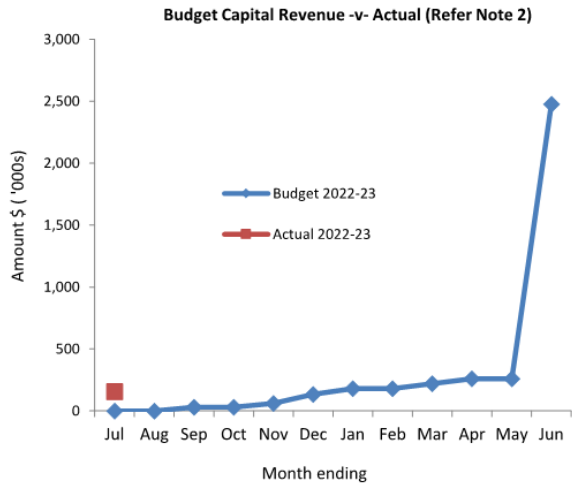
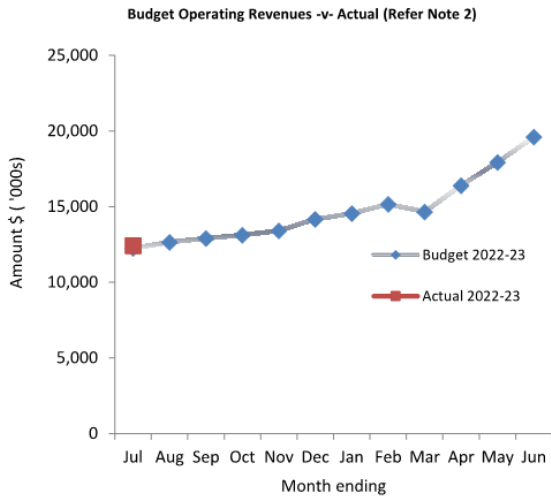


Comments

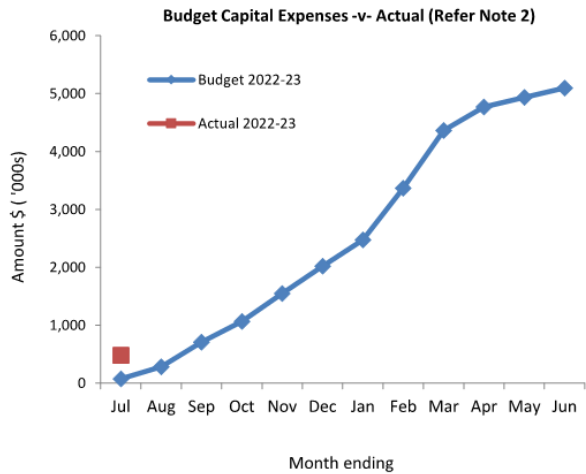
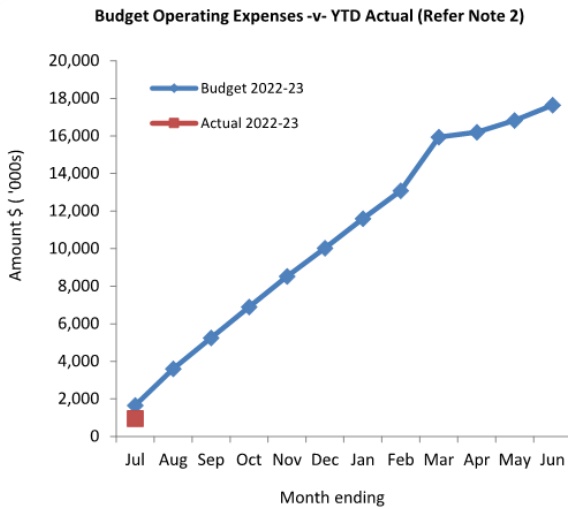
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Operating Revenues						
General Purpose Funding Rates	9	11,956,487	11,943,944	11,943,944	12,543	0%
General Purpose Funding - Other		19,331	16,254	279,996	3,077	19%
Governance		88	301	3,600	(213)	(71%)
Law, Order and Public Safety		1,181	3,749	81,550	(2,568)	(68%)
Health		344	2,076	127,500	(1,732)	(83%)
Education and Welfare		0	13,134	35,100	(13,134)	(100%)
Community Amenities		219,976	116,258	685,520	103,718	89%
Recreation and Culture		72,697	18,369	575,240	54,328	296%
Transport		45,255	88,632	1,716,475	(43,377)	(49%)
Economic Services		119,674	36,749	187,850	82,925	226%
Other Property and Services		520	8,053	166,450	(7,533)	(94%)
Total Operating Revenue		12,435,553	12,247,519	15,803,225	188,034	
Operating Expense						
General Purpose Funding		(22,000)	(40,354)	(501,463)	18,354	(45%)
Governance		(44,077)	(122,152)	(988,277)	78,075	(64%)
Law, Order and Public Safety		(26,408)	(40,533)	(554,204)	14,125	(35%)
Health		(12,865)	(31,886)	(407,328)	19,021	(60%)
Education and Welfare		(19,968)	(33,200)	(404,379)	13,232	(40%)
Community Amenities		(291,888)	(416,602)	(4,991,025)	124,714	(30%)
Recreation and Culture		(245,715)	(559,369)	(5,817,684)	313,654	(56%)
Transport		(231,205)	(373,774)	(4,604,191)	142,569	(38%)
Economic Services		(30,316)	(43,016)	(641,992)	12,700	(30%)
Other Property and Services		(34,324)	3,100	0	(37,424)	(1207%)
Total Operating Expenditure		(958,766)	(1,657,786)	(18,910,543)	699,020	
Funding Balance Adjustments						
Add back Depreciation		234,935	241,008	2,889,761	(6,073)	(3%)
Adjust (Profit)/Loss on Asset Disposal	8	0	(7,544)	(90,450)	7,544	(100%)
Adjust Non Current Receivables		0	0	0	0	
Receivable from LG's Non-Current		0	0	0	0	
Adjustment for increase in current provisions written back		(2,592)	0	0	(2,592)	
Adjustment for increase in LSL Payable to LG's Non-Current		0	0	0	0	
Adjustment for decrease in Non-Current Employee Provisions		0	(15,029)	0	15,029	(100%)
Net Cash from Operations		11,709,130	10,808,168	(308,007) 0	900,962	
Capital Revenues						
Grants, Subsidies and Contributions	11	155,651	0	1,838,717	155,651	
Proceeds from Disposal of Assets	8	0	0	198,000	0	
Total Capital Revenues		155,651	0	2,036,717	155,651	

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

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Capital Expenses						
Furniture and Equipment	13	0	0	(113,000)	0	
Land and Buildings	13	(247,427)	0	(1,473,198)	(247,427)	
Plant and Equipment	13	0	0	(334,800)	0	
Infrastructure - Roads	13	0	0	(585,277)	0	
Infrastructure - Car parks	13	(39,420)	0	(10,000)	(39,420)	
Infrastructure - Footpaths	13	(83,261)	(800)	(720,000)	(82,461)	
Infrastructure - Drainage	13	(526)	0	(50,000)	(526)	
Infrastructure - Parks & Reserves	13	(68,705)	(43,000)	(720,582)	(25,705)	60%
Infrastructure - Miscellaneous	13	(38,954)	0	(150,000)	(38,954)	
Infrastructure - Streetscape	13	(722)	(31,064)	(317,368)	30,342	(98%)
Infrastructure - Rights of Way	13	(836)	0	(96,000)	(836)	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(479,851)	(74,864)	(4,590,225)	(404,987)	
Net Cash from Capital Activities		(324,200)	(74,864)	(2,553,508)	(249,336)	
Financing						
Self-Supporting Loan Principal		0	0	64,906	0	
Transfer from Reserves	7	0	0	2,214,660	0	
Repayment of Debentures & Leases	10	(372)	(405)	(407,019)	33	(8%)
Transfer to Reserves	7	(9,557)	(3,444)	(100,799)	(6,113)	177%
Net Cash from Financing Activities		(9,929)	(3,849)	1,771,748	(6,080)	
Net Operations, Capital and Financing		11,375,001	10,729,455	(1,089,767)	645,546	
Opening Funding Surplus(Deficit)	3	1,422,846	1,483,578	556,930	(60,732)	(4%)
Closing Funding Surplus(Deficit)	3	12,797,847	12,213,033	(532,837)	584,814	

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 July 2022

	YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Note	\$	\$	\$	\$	%	
Operating Revenues						
Rates	9	11,956,487	11,943,944	11,943,944	12,543	0%
Operating Grants, Subsidies and Contributions	11	20,000	6,456	321,479	13,544	210%
Fees and Charges		440,442	272,703	3,082,971	167,739	62%
Interest Earnings		17,647	3,416	119,710	14,231	417%
Other Revenue		977	13,456	244,671	(12,479)	(93%)
Profit on Disposal of Assets	8	0	7,544	90,450	(7,544)	(100%)
Total Operating Revenue		12,435,553	12,247,519	15,803,225	188,034	
Operating Expense						
Employee Costs		(301,263)	(623,557)	(6,876,701)	322,294	52%
Materials and Contracts		(274,326)	(620,078)	(7,866,977)	345,752	56%
Utility Charges		(22,999)	(40,968)	(378,779)	17,969	44%
Depreciation on Non-Current Assets		(234,935)	(241,008)	(2,889,761)	6,073	3%
Interest Expenses		(9,000)	(13,851)	(209,683)	4,851	35%
Insurance Expenses		(102,486)	(102,276)	(223,945)	(210)	(0%)
Other Expenditure		(13,757)	(16,048)	(464,697)	2,291	14%
Total Operating Expenditure		(958,766)	(1,657,786)	(18,910,543)	699,020	
Funding Balance Adjustments						
Add back Depreciation		234,935	241,008	2,889,761	(6,073)	(3%)
Adjust Right of Use Assets Liability Non-Current		0	0	0	0	
Adjust (Profit)/Loss on Asset Disposal	8	0	(7,544)	(90,450)	7,544	(100%)
Adjust Non Current Receivables		0	0	0	0	
Receivable from LG's Non-Current		0	0	0	0	
Adjustment for increase in current provisions written back		(2,592)	0		(2,592)	
Adjustment for increase in Non-Current Accrued Expense (Payables)		0	0	0	0	
Adjustment for increase in LSL Payable to LG's Non-Current		0	0	0	0	
Adjustment for decrease in Non-Current Employee Provisions		0	(15,029)	0	15,029	(100%)
Net Cash from Operations		11,709,130	10,808,168	(308,007)	900,962	
Capital Revenues						
Grants, Subsidies and Contributions	11	155,651	0	1,838,717	155,651	
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Total Capital Revenues		155,651	0	2,036,717	155,651	

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

	YTD	YTD		Var. \$	Var. %
Note	Actual	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
	\$	\$	\$	\$	%
Capital Expenses					
Furniture and Equipment	13	0	(113,000)	0	
Land and Buildings	13	(247,427)	0	(247,427)	
Plant and Equipment	13	0	(334,800)	0	
Infrastructure - Roads	13	0	(585,277)	0	
Infrastructure - Car parks	13	(39,420)	0	(39,420)	
Infrastructure - Footpaths	13	(83,261)	(800)	(82,461)	
Infrastructure - Drainage	13	(526)	0	(526)	
Infrastructure - Parks & Reserves	13	(68,705)	(43,000)	(25,705)	(60%)
Infrastructure - Miscellaneous	13	(38,954)	0	(38,954)	
Infrastructure - Streetscape	13	(722)	(31,064)	30,342	98%
Infrastructure - Rights of Way	13	(836)	0	(836)	
Infrastructure - Irrigation	13	0	(20,000)	0	
Total Capital Expenditure		(479,851)	(74,864)	(4,590,225)	(404,987)
Net Cash from Capital Activities		(324,200)	(74,864)	(2,553,508)	(249,336)
Financing					
Self-Supporting Loan Principal		0	0	64,906	0
Transfer from Reserves	7	0	0	2,214,660	0
Repayment of Debentures	10	(372)	(405)	(407,019)	33
Transfer to Reserves	7	(9,557)	(3,444)	(100,799)	(6,113)
Net Cash from Financing Activities		(9,929)	(3,849)	1,771,748	(6,080)
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Closing Funding Surplus(Deficit)	3	12,797,847	12,213,033	(532,837)	584,814

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 POSITION
For the Period Ended 31 July 2022

	2022-2023 YTD Actual \$	2021-2022 Actual \$
CURRENT ASSETS		
Receivables - Rates		
Rates	11,900,056	121,608
Emergency Services Levies	1,750,793	28,379
Rates and ESL Rebates	430,353	2,893
Receivables - Sundry Debtors		
Accounts Receivable - Debtors	43,859	173,473
Provision for Doubtful Debts - Debtors	(21,829)	(21,829)
Accounts Receivable - Infringements	419,874	430,985
Provision for Doubtful Debts - Infringements	(189,803)	(189,803)
Accrued Income	37,495	8,313
Prepayments	56,149	64,035
Long Service Leave from other LG's	(45,153)	(45,153)
Other	0	0
Loans	64,906	64,906
Inventories	33,355	32,029
Provision for Obsolescence - Inventories	(47,216)	(47,216)
Cash Assets		
Municipal Account	1,198,826	5,682,923
Till Floats & Petty Cash	1,300	1,300
Term Investments	3,213,091	13,091
Restricted - Reserves	8,262,439	8,262,439
Restricted - Trust Deposits	671,603	671,603
TOTAL CURRENT ASSETS	27,780,098	15,253,976
CURRENT LIABILITIES		
Payables	2,581,786	1,321,292
Bonds - other creditors	710,868	694,318
Trust - POS	669,362	669,362
Income in Advance	129,030	471,416
Accrued Expenses	963,956	1,193,312
Long Service Leave to other LG's	49,462	49,462
Interest Bearing Liabilities	350,347	350,347
Lease Liability	58,962	59,334
Provisions	1,139,616	1,142,208
TOTAL CURRENT LIABILITIES	6,653,389	5,951,051
NON CURRENT ASSETS		
Receivables		
Deferred Rates	107,344	107,344
Deferred ESL	14,628	14,628
Self Supporting Loans	211,591	211,591
Long Service Leave from other LG's	100,040	100,040
Financial Assets at fair value through profit and loss		
Units in WALGA House Trust	110,710	110,710
Right of Use Assets		
Right of Use - Leased Assets	1,177,430	1,177,430
Property Plant and Equipment		
Furniture and Equipment	813,209	1,066,260
Land and Buildings	60,204,510	60,022,293
Plant and Equipment	772,828	782,665
Equity Investments	583,635	583,635
Infrastructure		
Roads	13,490,010	13,559,233
Car Parks	968,842	936,324
Footpaths	4,980,113	4,912,885
Drainage	5,853,673	5,859,951
Parks and Reserves	3,141,389	3,092,659
Miscellaneous	8,174,851	8,349,555
Street Furniture	1,612,564	1,617,763
Right of Ways	922,019	925,765
Irrigation	173,341	173,341
TOTAL NON CURRENT ASSETS	103,412,727	103,604,072

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

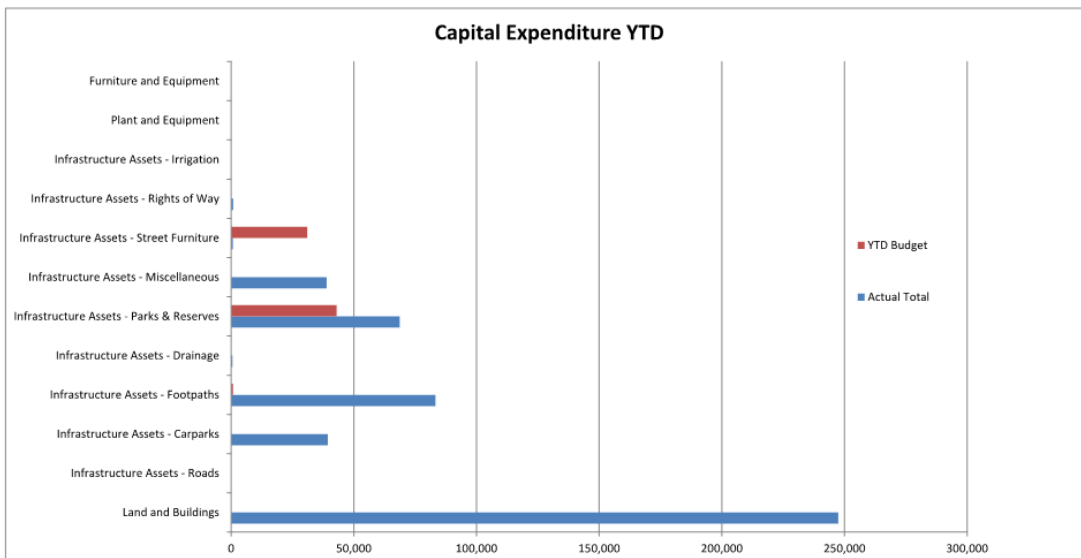
	2022-2023 YTD Actual \$	2021-2022 Actual \$
NON CURRENT LIABILITIES		
Payables	0	0
Long Service Leave to other LG's	53,138	53,138
Interest Bearing Liabilities		
Debentures	2,460,557	2,460,557
Lease Liabilities	1,184,445	1,184,445
Provisions	142,817	142,817
TOTAL NON CURRENT LIABILITIES	3,840,957	3,840,957
NET ASSETS	120,698,479	109,066,040
EQUITY		
Reserves - Cash Backed	8,276,621	8,267,064
Reserves - Asset Revaluation	71,591,811	71,591,811
Retained Surplus	40,830,047	29,207,165
TOTAL EQUITY	120,698,479	109,066,040
RESERVES - CASH BACKED		
Opening Balance	8,591,484	8,591,484
Transfer to Reserves	506,973	497,416
Transfer from Reserves	(821,836)	(821,836)
TOTAL RESERVES - CASH BACKED	8,276,621	8,267,064
RESERVES - ASSET REVALUATION		
Opening Balance	71,591,811	71,591,811
TOTAL RESERVES - ASSET REVALUATION	71,591,811	71,591,811
RETAINED SURPLUS		
Opening Balance	28,434,029	28,434,029
Change in Net Assets from Operations	12,071,598	448,716
Transfer from Reserve	821,836	821,836
Transfer to Reserve	(497,416)	(497,416)
TOTAL RETAINED SURPLUS	40,830,047	29,207,165
TOTAL EQUITY	120,698,479	109,066,040

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 31 July 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	0	247,427	247,427	0	1,473,198	247,427
Infrastructure Assets - Roads	13	0	0	0	0	585,277	0
Infrastructure Assets - Carparks	13	39,420	0	39,420	0	10,000	39,420
Infrastructure Assets - Footpaths	13	0	83,261	83,261	800	720,000	82,461
Infrastructure Assets - Drainage	13	526	0	526	0	50,000	526
Infrastructure Assets - Parks & Reserves	13	0	68,705	68,705	43,000	720,582	25,705
Infrastructure Assets - Miscellaneous	13	0	38,954	38,954	0	150,000	38,954
Infrastructure Assets - Street Furniture	13	0	722	722	31,064	317,368	(30,342)
Infrastructure Assets - Rights of Way	13	836	0	836	0	96,000	836
Infrastructure Assets - Irrigation	13	0	0	0	0	20,000	0
Plant and Equipment	13	0	0	0	0	334,800	0
Furniture and Equipment	13	0	0	0	0	113,000	0
Capital Expenditure Totals		40,782	439,069	479,851	74,864	4,590,225	404,987

Funded By:

Capital Grants and Contributions	155,651	0	1,754,321	(155,651)
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	0	198,000	0
Own Source Funding - Cash Backed Reserves				
Property Reserve	0	0	1,173,198	0
Infrastructure Reserve	0	0	50,000	0
IT Reserve	0	0	695,000	0
Right of Way Reserve	0	0	96,000	0
Active Transport Reserve	0	0	142,466	0
Total Own Source Funding - Cash Backed Reserves	0	0	2,156,664	0
Own Source Funding - Operations	324,200	74,864	481,240	560,638
Capital Funding Total	324,200	74,864	4,590,225	404,987



Comments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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 July 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 July 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 July 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 July 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.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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.

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 July 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, e.g. 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 July 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 July 2022

Note 2: EXPLANATION OF MATERIAL VARIANCES (> \$25,000 and 15%)

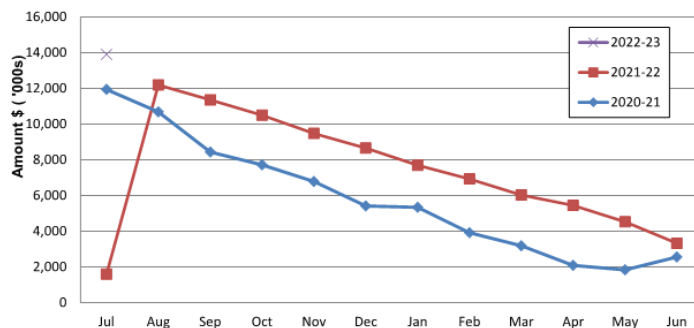
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
Fees and Charges	167,739	62%	Timing Permanent	Building Licence and Development application fees paid in previous financial year Facility hire income higher than anticipated
Capital Revenues				
Grants, Subsidies and Contributions	155,651		Timing	Advance payment of Eric Street funding
Total Revenue Variance	343,685			
Operating Expenses				
Employee Costs	322,294	52%	Timing	Reallocation of part of first pay period into previous financial year
Materials and Contracts	345,752	56%	Timing	Grove Library operating costs, delays in projects carried forward from previous financial year including ERP System Implementation, Local Planning Strategy Review and Cottesloe Village Precinct
Capital Expenses				
Infrastructure - Parks & Reserves	(25,705)	60%	Timing	Timing of expenditure on Cottesloe Skatepark and East Cottesloe Playground
Infrastructure - Streetscape	30,342	(98%)		Timing of expenditure on Urban Canopy Program
Total Expenditure Variance	294,033			

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

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)	
		YTD 31 July 2022	30 June 2022
		\$	\$
Current Assets			
Municipal Account		1,198,826	5,682,923
Till Floats & Petty Cash		1,300	1,300
Term Investments		3,213,091	13,091
Restricted - Reserves		8,262,439	8,262,439
Restricted - Trust Deposits		671,603	671,603
Rates		11,900,056	121,608
Emergency Services Levies		1,750,793	28,379
Rates and ESL Rebates		430,353	2,893
Accounts Receivable - Debtors		43,859	173,473
Provision for Doubtful Debts - Debtors		(21,829)	(21,829)
Accounts Receivable - Infringements		419,874	430,985
Provision for Doubtful Debts - Infringements		(189,803)	(189,803)
Accrued Income		37,495	8,313
Self Supporting Loans		64,906	64,906
Prepayments		56,149	64,035
Long Service Leave from other LG's		(45,153)	(45,153)
Other		0	0
Inventories		33,355	32,029
Provision for Obsolescence - Inventories		(47,216)	(47,216)
		27,780,098	15,253,976
Less: Current Liabilities			
Payables		(2,581,786)	(1,321,292)
Bonds - other creditors		(710,868)	(694,318)
Trust - POS		(669,362)	(669,362)
Income in Advance		(129,030)	(471,416)
Accrued Expenses		(963,956)	(1,193,312)
Long Service Leave to other LG's		(49,462)	(49,462)
Interest Bearing Liabilities		(350,347)	(350,347)
Other		0	0
Lease Liability		(58,962)	(59,334)
Provisions		(1,139,616)	(1,142,208)
		(6,653,389)	(5,951,051)
Less:			
Cash Reserves	7	(8,262,439)	(8,262,439)
Loans - Clubs		(64,906)	(64,906)
Other Liabilities		(1,550,442)	(1,104,623)
Add:			
Loans		350,347	350,347
Lease Liability		58,962	59,334
Provisions		1,139,616	1,142,208
Net Current Funding Position		12,797,847	1,422,846

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 July 2022

Note 4: CASH AND INVESTMENTS

- (a) **Cash Deposits**
 Municipal Bank Account
- (b) **Term Deposits**
 Term Deposit xx-xxx-3360
 Term Deposit xx-xxx-9802
 Term Deposit xx-xxx-6659
 Term Deposit xx-xxx-1864
 Term Deposit xx-xxx-5968
 Term Deposit (ESGTD)
 Term Deposit (ESGTD)
 Term Deposit xx-xxx-2215
 Term Deposit xx-xxx-9233
 Term Deposit xx-xxx-2839
 Term Deposit (ESGTD)
 Term Deposit (ESGTD)
 Term deposit - xx-xxx-9719

Interest Rate	Green or ESG Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
Variable	N	1,198,826			1,198,826	NAB	At Call
2.85%	N			671,603	671,603	NAB	17-Nov-22
2.85%	N	6,436			6,436	NAB	12-Dec-22
2.85%	N	6,369			6,369	NAB	12-Dec-22
0.20%	N		1,863,208		1,863,208	WBC	15-Nov-22
1.05%	N		1,854,337		1,854,337	WBC	04-Sep-22
2.48%	Y		1,623,612		1,623,612	CBA	10-Nov-22
2.67%	Y		1,615,246		1,615,246	CBA	28-Nov-22
2.30%	N		272,379		272,379	NAB	27-Sep-22
3.00%	N		936,940		936,940	NAB	04-Jan-23
2.76%	N		96,717		96,717	NAB	28-Nov-22
1.36%	y	1,600,000.00			1,600,000	CBA	03-Aug-22
1.80%	y	800,000.00			800,000	CBA	02-Sep-22
1.75%	N	800,000.00			800,000	NAB	02-Sep-22
Total		4,411,631	8,262,439	671,603	13,345,673		

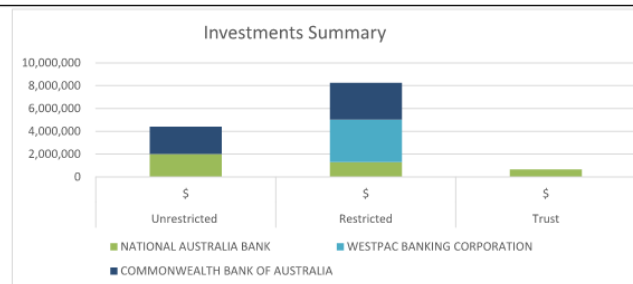
SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green/ESG Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	2,011,631	1,306,036	671,603	3,989,270	29.9%	-	3,989,270
WESTPAC BANKING CORPORATION	-	3,717,545	-	3,717,545	27.9%	-	3,717,545
COMMONWEALTH BANK OF AUSTRALIA	2,400,000	3,238,858	-	5,638,858	42.3%	3,238,858	2,400,000
TOTAL	4,411,631	8,262,439	671,603	13,345,673	100%	3,238,858	10,106,815

Comments/Notes - Investments

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

At year end Municipal Term Deposits were called in, which has resulted in a higher portfolio amount in NAB.



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

Note 5: BUDGET AMENDMENTS

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

There have been no budget amendments to date

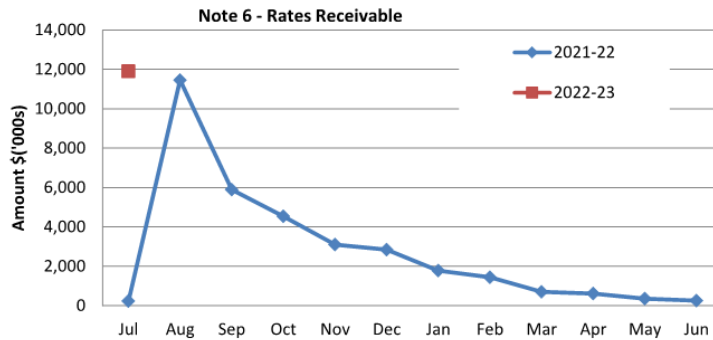
TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 July 2022

Note 6: RECEIVABLES

Receivables - Rates

Opening Arrears Previous Years
 Levied this year
 Less Collections to date
 Equals Current Outstanding

	YTD 31 July 2022	YTD 31 July 2021	30 June 2022
	\$	\$	\$
Opening Arrears Previous Years	260,224	315,399	269,670
Levied this year	11,956,487	0	10,875,226
Less Collections to date	(316,655)	(76,829)	(10,884,672)
Equals Current Outstanding	11,900,056	238,570	260,224
Net Rates Collectable	11,900,056	238,570	260,224
% Collected	2.59%	24.36%	97.67%



Comments/Notes - Receivables Rates

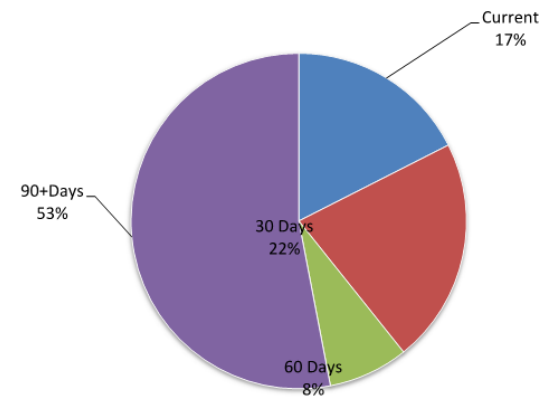
Rates were issued 12 August 2022, with a due date of 23 September 2022.
 In 2021-2022 the due date was 28 September 2021.

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	7,686	9,535	3,386	23,252
Total Receivables General Outstanding				43,859

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 July 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	\$ 4,179.15	\$ 4,224.18	Health licence fees
556	Ocean Group Cottesloe Pty Ltd	\$ 2,005.73	\$ 2,022.78	Health licence fees & Food Act Infringement
255	TG Lyons	\$ 1,000.00	\$ 1,000.00	Building Act Infringement
1360	KMAG Events Pty Ltd t/as Cottesloe Eat & Beatz Festival	\$ 10,849.49	\$ 13,224.16	Hire of Event bins & Health Licence fees

Comments/Notes - Receivables General

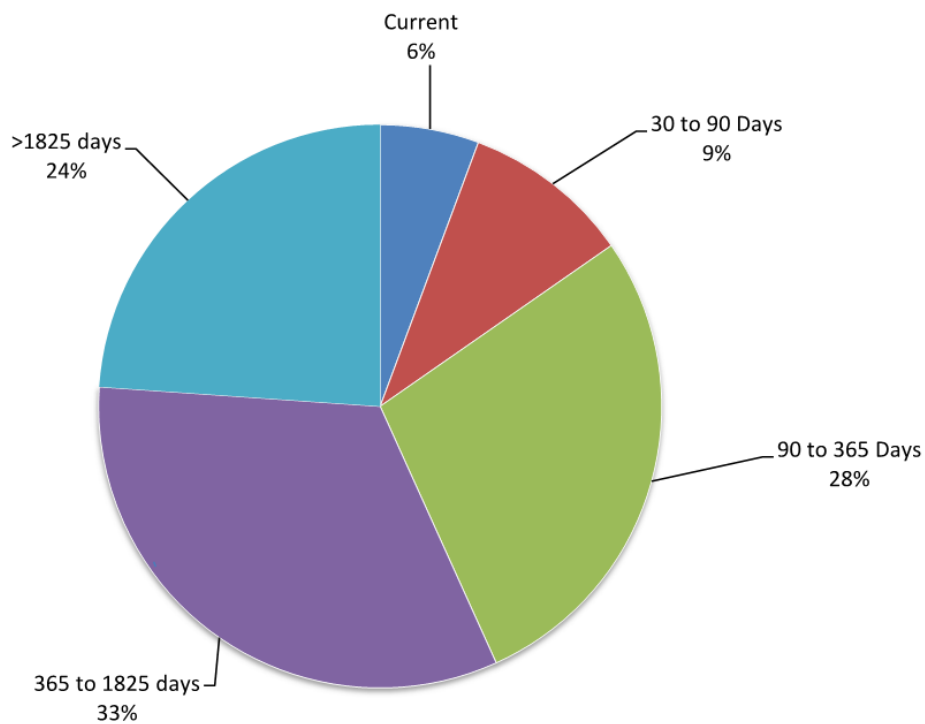
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2022

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	23,817	40,550	117,178	137,992	100,338
Total Receivables General Outstanding					<u>419,874</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 July 2022

Note 7: Cash Backed Reserve

2022-23

Name	Sub Account	Opening Balance Budget	Opening Balance Actual	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Waste Management Reserve	219	199,588	199,587	997	221	0	0	#VALUE!	0	199,369	199,808
Property Reserve	220	1,317,550	1,317,550	7,191	1,596	16,500	0	#VALUE!	0	428,831	1,319,146
Parking Reserve	221	0	11,790	0	13	0	0	#VALUE!	0	0	11,803
Infrastructure Reserve	226	449,219	449,220	2,244	432	0	0	#VALUE!	0	368,833	449,652
Leave Reserve	227	242,462	242,534	1,211	333	0	0	#VALUE!	0	242,200	242,867
Civic Centre Reserve	228	272,045	272,045	1,359	302	0	0	#VALUE!	0	249,963	272,347
Library Reserve	229	191,516	191,516	957	212	43,000	0	#VALUE!	0	191,322	191,728
Legal Reserve	262	150,220	150,221	751	167	0	0	#VALUE!	0	150,068	150,388
Foreshore Redevelopment Reserve	273	2,868,672	2,868,672	13,950	3,771	0	0	#VALUE!	0	3,130,094	2,872,443
Right of Way Reserve	276	246,035	246,035	998	217	0	0	#VALUE!	0	155,622	246,252
Sculpture and Artworks	299	118,605	118,605	593	132	0	0	#VALUE!	0	118,485	118,737
Green Infrastructure Reserve Fund	307	190,463	190,463	952	211	0	0	#VALUE!	0	190,272	190,674
Active Transport Reserve	308	516,516	516,516	2,581	573	0	0	#VALUE!	0	515,998	517,089
Information Technology Reserve	309	695,200	695,200	3,473	771	0	0	#VALUE!	0	669,445	695,971
Recreation Precinct Reserve	310	9,588	9,587	48	11	0	0	#VALUE!	0	0	9,598
Shark Barrier Reserve	323	135,936	135,936	679	151	0	0	#VALUE!	0	135,799	136,087
Public Open Space Reserve	384	651,588	651,587	3,256	445	0	0	#VALUE!	0	401,000	652,032
Cash-in-lieu of Public Open Space Reserve		11,790	0	59	0	0	0	#VALUE!	0	11,780	0
		8,266,993	8,267,064	41,299	9,557	59,500	0	#VALUE!	0	7,159,081	8,276,621
		0		0						0	

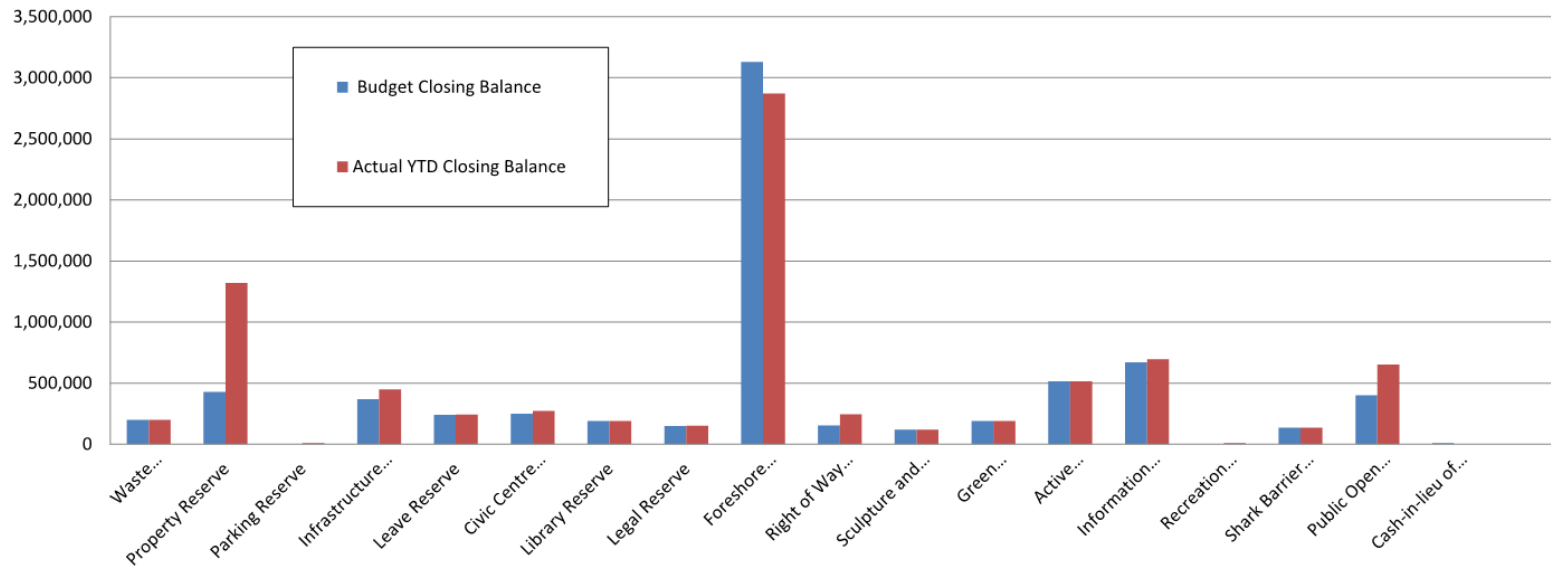
Comments/Notes - Reserves

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

Note 7: Cash Backed Reserve (Continued)

2022-23

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 July 2022

Note 8: CAPITAL DISPOSALS

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget				Comments
					YTD 31 07 2022				
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Proceeds full year	Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance Profit/(Loss)	
\$	\$	\$	\$	\$	\$	\$	\$		
0	0	0	0	0 #1462 - Nissan Navara - Mgr Parks & Ops	18,000	0	0	0	Disposal not yet occurred
0	0	0	0	0 #1447 - Isuzu Dmax - Coord Parks & Ops	24,000	8,250	0	(8,250)	Disposal not yet occurred
0	0	0	0	0 #1469 - Honda CRV - Mgr Finance	22,000	5,800	0	(5,800)	Disposal not yet occurred
0	0	0	0	0 #1466 - Mazda CX5 - Coord Stat Planning	24,000	8,700	0	(8,700)	Disposal not yet occurred
0	0	0	0	0 #1375 - Hino 3 tonne truck - Ops	50,000	27,500	0	(27,500)	Disposal not yet occurred
0	0	0	0	0 #1430 - Mitsubishi 3 tonne truck - Ops	60,000	40,200	0	(40,200)	Disposal not yet occurred
0	0	0	0		198,000	90,450	0	(90,450)	

Comments/Notes - Asset Disposals
 Scheduled disposal of assets has yet to occur

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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)	0.07455105	3,232	130,989,303	9,765,390		9,765,390	9,746,142
GRV - Residential Vacant (RV)	0.07455105	82	3,504,250	261,246		261,246	269,038
GRV - Commercial Improved (CI)	0.07455105	62	7,959,186	593,366		593,366	593,366
GRV - Commercial Vacant (CV)	0.07455105	2	120,500	8,983		8,983	8,983
GRV - Commercial Town (CT)	0.08639715	119	10,638,957	919,176		919,176	919,176
GRV - Industrial (I)	0.07455105	1	28,020	2,089		2,089	2,089
Sub-Totals		3,498	153,240,216	11,550,249	0	11,550,249	11,538,794
Minimum Payment							
Minimum \$							
GRV - Residential Improved (RI)	1,262	292	4,316,000	368,504		368,504	367,242
GRV - Residential Vacant (RV)	1,262	4	1,170	5,048		5,048	5,048
GRV - Commercial Improved (CI)	1,262	11	132,224	13,882		13,882	13,882
GRV - Commercial Town (CT)	1,262	19	253,171	23,978		23,978	23,978
Sub-Totals		326	4,702,565	411,412	0	411,412	410,150
Concession						11,961,661	11,948,944
Amount from General Rates						(5,174)	(5,000)
Ex-Gratia Rates						11,956,487	11,943,944
Specified Area Rates						0	0
Totals						11,956,487	11,943,944

Comments - Rating Information

Rates were issued 12 August 2022, with a due date of 23 September 2022.

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-22	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 105 - Community Organisation	55,505	0	0	36,434	55,505	19,071	0	5,059
Loan 107 - Joint Library Project	2,616,935	0	0	280,682	2,616,935	2,336,253	0	183,285
Loan 108 - Community Organisation	138,464	0	0	33,231	138,464	105,233	0	4,411
	2,810,904	0	0	350,347	2,810,904	2,460,557	0	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 2022/23.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details	Grant/Contribution Provider	2022-23 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
						Received	Not Received
		\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
Grants Commission - General Purpose	WA Local Government Grants Commission	78,201		78,201		0	78,201
Grants Commission - Local Roads	WA Local Government Grants Commission	47,165		47,165		0	47,165
GOVERNANCE							
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200		0	200
LAW, ORDER & PUBLIC SAFETY							
CCTV Project - C/fwd to 22/23		30,000		30,000		0	30,000
COMMUNITY AMENITIES							
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000		20,000	0
RECREATION AND CULTURE							
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	100,000		100,000		0	100,000
Cottesloe Skatepark	Department of Primary Industries and Regional Development	80,000			80,000	0	80,000
East Cottesloe Playground	POS Cash in lieu	440,182			440,182	0	440,182
Contribution towards ANZAC day	RSL	1,818		1,818		0	1,818
Contribution to Cottesloe Cat 2022	Public Transport Authority	9,495		9,495		0	9,495
TRANSPORT							
Direct Grant	Main Roads WA	25,000		25,000		0	0
Eric St Shared Path	Department of Transport	350,000			350,000	155,651	194,349
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	0	66,950
Marine Parade	Metropolitan Regional Road Group (MRRG)	345,551			345,551	0	345,551
Eric St Shared Path	Local roads Community Infrastructure Program (LRCl)	207,534			207,534	0	207,534
Urban Canopy Program	Main Roads WA	48,500			48,500	0	48,500
Street Light Subsidy	Main Roads WA	9,500		9,500			9,500
Contributions	Various	100		100			
Anderson Pavillion	Department of Local Government Sports and Recreation (CSRFF)	300,000			300,000	0	300,000
TOTALS		2,160,196	0	321,479	1,838,717	175,651	1,959,445
Operating		321,479				20,000	
Non-Operating		1,838,717				155,651	
		<u>2,160,196</u>				<u>175,651</u>	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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 22	Amount Received	Amount Paid	Closing Balance 31-Jul-22
Cash in lieu of public open space	\$ 671,603	\$ 0	\$ 0	\$ 671,603
	671,603	0	0	671,603

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

te 13: CAPITAL WORKS PROGRAM

Level of completion indicator	Infrastructure Assets	Project No	YTD Actual	Annual Budget	YTD Variance (Under)/Over	Comment
	Car Parks					
●	Implementation of Parking Strategy	5.9000.5	19,426	0	19,426	21/22 expenditure C/fwd
	ACROD Bays Installation and Upgrade	5.9000.2	19,993	10,000	9,993	21/22 expenditure C/fwd
	Car Parks Total		39,420	10,000	29,420	
○	Drainage/Culverts					
	Drainage Construction - Foreshore	10.6081.2	526	50,000	(49,474)	
	Drainage/Culverts Total		526	50,000	(49,474)	
○	Footpaths					
	Eric Street Shared Path	15.1051.2	77,261	700,000	(622,739)	
○	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	6,000	20,000	(14,000)	
○	Footpaths Total		83,261	720,000	(636,739)	
○	Irrigation					
	Replacement of Reticulation Pump at Cottesloe Oval	20.1136.2	0	10,000	(10,000)	C/fwd from 21/22
○	Replacement of Reticulation Pump at Pearse Street	20.6090.2	0	10,000	(10,000)	C/fwd from 21/22
○	Irrigation Total		0	20,000	(20,000)	
○	Right of Ways					
	ROW 4A	24.2021.2	0	7,000	(7,000)	
○	ROW 11	24.2055.2	0	18,000	(18,000)	
○	ROW 14B	24.2074.2	836	46,000	(45,164)	C/fwd from 21/22
○	ROW 58	24.2090.2	0	25,000	(25,000)	
○	Right of Way Total		836	96,000	(95,164)	
○	Parks and Ovals					
●	Dutch Inn Playground Upgrade (C/F)	30.7031.2	29,342	55,400	(26,058)	C/fwd from 21/22
○	East Cottesloe Playground Upgrade (cash in lieu) (C/F)	30.7035.2	8,019	440,182	(432,163)	C/fwd from 21/22
○	Skatepark Preliminaries - landscaping design (C/F)	30.7045.2	31,344	20,000	11,344	C/fwd from 21/22
○	Shade Sails (C/F)	30.4085.2	0	15,000	(15,000)	C/fwd from 21/22
○	Harvey Field Preliminaries	30.6100.2	0	30,000	(30,000)	
○	Replace Grant Marine Park Softfall	30.6180.2	0	20,000	(20,000)	
○	Turf Refurbishment for Jasper Green	30.6110.2	0	20,000	(20,000)	
○	Turf Refurbishment for Grant Marine Park	30.6180.2	0	40,000	(40,000)	
○	John Black Dune Park landscaping	30.6120.2	0	80,000	(80,000)	
○	Parks and Ovals Total		68,705	720,582	(651,877)	
○	Buildings					
	Civic Centre Grounds Balustrade Repairs and Repointing	35.4050.2	0	10,000	(10,000)	
○	Civic Centre Re-painting works	35.4050.2	0	20,000	(20,000)	
○	Lessor Hall Solar Panel Installation	35.4052.2	0	18,000	(18,000)	
○	Anderson Pavillion Development (C/F)	35.4010.2	226,564	1,343,198	(1,116,634)	C/fwd from 21/22
○	Rugby Clubhouse - Access Improvements	35.4170.2	0	48,000	(48,000)	
	Civic Centre - War Memorial Hall Audio Visual	35.4050.2	19,243	0	19,243	
○	Kitchen Upgrade - Seaview Kindergarten (C/F)	35.4180.2	0	20,000	(20,000)	C/fwd from 21/22
○	Asbestos removal, cladding, window replacement - Seaview Kindergarten	35.4180.2	1,620	14,000	(12,380)	
○	Buildings Total		247,427	1,473,198	(1,225,771)	

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

te 13: CAPITAL WORKS PROGRAM

Level of completion indicator	Infrastructure Assets	Project No	YTD Actual	Annual Budget	YTD Variance (Under)/Over	Comment
	Roads					
<input type="radio"/>	Marine Parade	40.1126.2	0	585,277	(585,277)	
<input type="radio"/>	Roads Total		0	585,277	(585,277)	
	Miscellaneous Infrastructure					
<input type="radio"/>	Beach Access Path Upgrades & Modifications - S10, S12, N6 & N7	45.4131.2	49	150,000	(149,951)	
	Principal Shared Paths - Curtin Ave	45.1055.2	4,443	0	4,443	
	Foreshore Development	45.6080.2	34,462	0	34,462	21/22 expenditure C/fwd
<input type="radio"/>	Miscellaneous Infrastructure Total		38,954	150,000	(111,046)	
	Streetscapes					
<input type="radio"/>	Street Furniture	42.9000.2	0	10,000	(10,000)	
<input type="radio"/>	Street Tree Planting on verges	42.9000.5	0	258,868	(258,868)	
<input type="radio"/>	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 3 (C/F)	42.6125.2	722	48,500	(47,778)	C/fwd from 21/22
<input type="radio"/>	Streetscapes Total		722	317,368	(316,646)	
	Plant, Equipment & Vehicles Total					
<input type="radio"/>	Plant, Machinery & Equipment	47.9000.2	0	334,800	(334,800)	
<input type="radio"/>	Plant, Equip. & Vehicles Total		0	334,800	0	
	Furniture & Office Equip.					
<input type="radio"/>	Photocopier	49.9000.18	0	25,000	(25,000)	
<input type="radio"/>	Public Consultation Software (C/F)	49.9000.27	0	11,500	(11,500)	C/fwd from 21/22
<input type="radio"/>	Parking sensors	49.9000.20	0	56,500	(56,500)	
<input type="radio"/>	Live streaming of meetings - hardware/software	49.9000.28	0	20,000	(20,000)	
<input type="radio"/>	Furniture & Office Equip. Total		0	113,000	0	
<input type="radio"/>	Capital Expenditure Total		479,851	4,590,225	(3,662,574)	

Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JULY 2022 AND PRESENTED TO A MEETING OF THE COUNCIL, HELD ON 27 SEPTEMBER 2022

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
04/07/2022	00027244	Department of Transport	Fleet vehicle annual registration	\$ 10,101.90
05/07/2022	2018.3334-01	A.L Baldock & J Baldock T/as Pysco Sand	Water new seedlings	\$ 7,650.50
05/07/2022	2018.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	\$ 8.24
05/07/2022	2018.211-01	Apace Aid (Inc.)	2000 Native Seedlings supply	\$ 3,489.14
05/07/2022	2018.1615-01	Armando Sports	Steel Cricket Stumps - Harvey Field	\$ 38.50
05/07/2022	2018.139-01	Australia Post (StarTrack)	Daily Mail Delivered/Collected	\$ 5,729.35
05/07/2022	2018.593-01	Australia Post (StarTrack)	Reply Paid	\$ 118.25
05/07/2022	2018.3497-01	B Wylenko	Elected Member Expense Claim	\$ 4,275.00
05/07/2022	2018.1640-01	Bicycle Network Victoria	Super Tuesday Bike Counts @ 5 Sites	\$ 1,485.00
05/07/2022	2018.3150-01	BrightMark Group Pty Ltd	Cleaning of Indiana public toilet	\$ 6,943.93
05/07/2022	2018.2028-01	Bug Busters	Pest treatment	\$ 440.00
05/07/2022	2018.62-01	Bunnings Group Ltd	Hardware Supplies	\$ 2,026.32
05/07/2022	2018.574-01	Burgess Rawson (WA) Pty Ltd	Carpark Rent	\$ 8,250.00
05/07/2022	2018.2953-01	C G Harben	Elected Member Allowance	\$ 4,275.00
05/07/2022	2018.2952-01	C Masarei	Elected Member Expense Claim	\$ 4,275.00
05/07/2022	2018.3709-01	C Phillips	Bond refund	\$ 100.00
05/07/2022	2018.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary services for toilets	\$ 372.52
05/07/2022	2018.2917-01	Capital House Australasia	Provide structural assessment report	\$ 1,045.00
05/07/2022	2018.2641-01	Cargills Pty Ltd ATF Winter Family	3 Soap Dispensers, 2 Cartons Soap Refill	\$ 269.94
05/07/2022	2018.2782-01	Classic Contractors Pty Ltd	Anderson Pavilion Development Progress	\$ 87,243.93
05/07/2022	2018.2248-01	Coastline Mowers	Mower maintenance	\$ 643.50
05/07/2022	2018.2034-01	ColleaguesNagels Pty Ltd	Printer rolls for Infringements	\$ 3,283.97
05/07/2022	2018.47-01	Collisters Electrical	Replace Faulty RCD	\$ 198.00
05/07/2022	2018.610-01	Construction Training Fund	Cottesloe CTF Levy	\$ 16,067.60
05/07/2022	2018.2424-01	Corsign WA Pty Ltd	Various Signs supply	\$ 1,795.20
05/07/2022	2018.2354-01	Charles Service Company	Civic centre cleaning services	\$ 5,213.40
05/07/2022	2018.1464-01	D U Electrical Pty Ltd	Flow Tests - 8 Retic Pumps	\$ 4,032.60
05/07/2022	2018.2772-01	Department of Mines, Industry Regulation & Safety	Building service levies	\$ 28,817.42

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
05/07/2022	2018.1361-01	Department of Transport	Disclosure of Information Fees	\$ 2,615.60
05/07/2022	2018.1503-01	Diamond Hire	Excavator for Soak Well & Removal of Turf	\$ 385.00
05/07/2022	2018.1093-01	Dormakaba Australia Pty Ltd	Auto door maintenance	\$ 352.00
05/07/2022	2018.2899-01	E-Fire & Safety	Fire system maintenance	\$ 77.00
05/07/2022	2018.2341-01	Electricity Generation and Retail	Electricity supply	\$ 428.47
05/07/2022	2018.1479-01	Environmental Wastewater C S Pty Ltd	Street Sweeping	\$ 5,112.25
05/07/2022	2018.1039-01	Forestvale Trees Pty Ltd	Landscaping supplies	\$ 676.50
05/07/2022	2018.2570-01	Living Turf	Fungicide - Cottesloe Oval in Turf	\$ 302.50
05/07/2022	2018.2346-01	H B Sadler	Elected Member Expenses Claim	\$ 5,993.75
05/07/2022	2018.3632-01	Midland Sand and Soils Supplies	Footpath Mix supplies	\$ 327.00
05/07/2022	2018.2066-01	Infocouncil Pty Ltd	Annual Licence Fee + Help Desk Fee	\$ 11,275.00
05/07/2022	2018.2612-01	Instant Products Hire	4x5 Star Chemical Toilets & IPG Waiver	\$ 1,421.96
05/07/2022	2018.2644-01	Melville Mazda	Vehicle maintenance	\$ 2,280.75
05/07/2022	2018.2951-01	K P Barrett	Elected Member Expense Claim	\$ 4,275.00
05/07/2022	2018.1767-01	Kevrek (Australia) Pty Ltd	Vehicle maintenance	\$ 638.00
05/07/2022	2018.2345-01	L Young	Elected Member Expense Claim	\$ 13,275.00
05/07/2022	2018.2544-01	Lionel Samson Packaging Unit Trust	Heavy Duty Bin Liners supplies	\$ 379.50
05/07/2022	2018.203-01	LO-GO Appointments	Contracting Services HR Coordinator	\$ 8,588.47
05/07/2022	2018.2955-01	M C Bulbeck	Elected Member Expense Claim	\$ 4,275.00
05/07/2022	2018.2340-01	M Harkins	Elected Member Expense Claim	\$ 4,275.00
05/07/2022	2018.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$ 515.10
05/07/2022	2018.1915-01	Marketforce Pty Ltd	Advertising services	\$ 2,662.69
05/07/2022	2018.19-01	McLeods Barristers & Solicitors	Legal Advice	\$ 4,385.70
05/07/2022	2018.3127-01	Menchetti Consolidated Pty Ltd	Rotunda Reconstruction & Dune Restoration	\$ 331,846.37
05/07/2022	2018.3708-01	Mercer Cycles	Lekker X series celeste 520 WH E-Bike	\$ 2,800.00
05/07/2022	2018.86-01	Statewide Line Marking	Linemarking service	\$ 464.75
05/07/2022	2018.702-01	O'Brien Glass Industries Ltd	Supply/Install Visual Contrast Strip	\$ 878.00
05/07/2022	2018.2954-01	P R Macfarlane	Elected Member Expense Claim	\$ 4,275.00
05/07/2022	2018.3706-01	Perth Children's Hospital Foundation	Bond refund	\$ 1,000.00
05/07/2022	2018.79-01	Perth Irrigation Centre	Reticulation Hardware Supplies	\$ 4,971.55
05/07/2022	2018.2122-01	Perth Pest Control Pty Ltd	Pest control service	\$ 1,650.00
05/07/2022	2018.3275-01	Pinochle Holdings Pty Ltd	Tree Maintenance	\$ 213.22
05/07/2022	2018.707-01	Planning Institute of Australia Ltd	Professional membership	\$ 660.00
05/07/2022	2018.976-01	Claremont Asphalt	Install 2x1500mmx1200mm Soakpits Salisbury	\$ 9,130.00
05/07/2022	2018.2886-01	Quadiant Finance Australia Pty Ltd	Folding Machine Lease	\$ 411.40

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
05/07/2022	2018.103-01	Quito Pty Ltd atf Quito Unit Trust	Supply Street Trees for Planting Program	\$ 6,170.73
05/07/2022	2018.3707-01	R M Bryer	Planning bond refund	\$ 6,000.00
05/07/2022	2018.3704-01	R S Bandarage	Rates Refund	\$ 847.90
05/07/2022	2018.78-01	Roads 2000 Pty Ltd	Road Resurfacing Florence St Bet Marmion	\$ 33,271.57
05/07/2022	2018.3242-01	S Goh	Staff reimbursement	\$ 24.00
05/07/2022	2018.2601-01	Sea Containers WA Pty Ltd	20 FT Storage Container & 20Ft Changing	\$ 264.00
05/07/2022	2018.3705-01	Spectrum Yoga	Bond refund	\$ 200.00
05/07/2022	2018.580-01	St John Ambulance Australia (WA) In	Re-Stock First Aid Kits at TOC Depot	\$ 340.34
05/07/2022	2018.1997-01	Creation Landscape Supplies	Road Base for Laneway ROW 22	\$ 1,327.50
05/07/2022	2018.3037-01	Surun Services Pty Ltd	Repairs to Lights at Harvey Field	\$ 7,010.45
05/07/2022	2018.2093-01	Talis Consultants Pty Ltd	Consultancy Services Indiana Tearoom	\$ 2,316.88
05/07/2022	2018.113-01	Telstra Corporation Limited	Communication charges	\$ 231.74
05/07/2022	2018.2504-01	The Fruit Box Group Pty Ltd	Milk Supply	\$ 114.72
05/07/2022	2018.3695-01	Down Under Stump Grinding	Grind Free Stump	\$ 220.00
05/07/2022	2018.1956-01	Toolmart Australia Pty Ltd	Hardware Supplies	\$ 1,460.00
05/07/2022	2018.128-01	Total Packaging (WA) Pty Ltd	Dog Waste Bags supplies	\$ 3,775.20
05/07/2022	2018.45-01	Town of Mosman Park	Removal of Waste & Tipping Fees From Depot	\$ 7,627.73
05/07/2022	2018.2512-01	Heritage Tree Surgeons	Prune All Coral Trees	\$ 7,590.00
05/07/2022	2018.2664-01	Vigilant Traffic Management Group Pty Ltd	Traffic Control	\$ 911.30
05/07/2022	2018.2556-01	Water Technology Pty Ltd	CHRMAP Development Phase 1 - Jun 22	\$ 3,793.52
05/07/2022	2018.85-01	Western Metropolitan Regional Council	Transfer Station Waste Disposal	\$ 40,084.31
05/07/2022	2018.37-01	Winc Australia Pty Limited	General stationery	\$ 155.32
05/07/2022	2018.3382-01	Woodlands Distributors Pty Ltd	Dog Waste Bags supplies	\$ 2,420.00
05/07/2022	2018.1671-01	Work Clobber	Protective clothing	\$ 765.75
05/07/2022	2018.1626-01	Young's Plumbing Service Pty Ltd	Repair Leaking Shower Indiana's Female Toilet	\$ 151.80
07/07/2022	2019.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	\$ 10,636.98
11/07/2022	2021.2-01	Australian Services Union	Payroll Deduction	\$ 233.10
11/07/2022	2021.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	\$ 374.57
11/07/2022	2020.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$ 32,529.91
12/07/2022	2023.1721-01	Business Fuel Cards Pty Ltd	Fuel for Fleet Vehicles	\$ 7,572.55
21/07/2022	2026.3387-01	Aerometrex Limited T/as Atlass	Annual Subscription Aerial Imagery	\$ 4,400.00
21/07/2022	2026.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering supplies	\$ 74.75
21/07/2022	2026.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	\$ 102.30
21/07/2022	2026.211-01	Apace Aid (Inc.)	2022 Native Plant Subsidy Scheme	\$ 6,300.21
21/07/2022	2026.1821-01	Arborwest Tree Farm	Supply of trees	\$ 594.00

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
21/07/2022	2026.543-01	Australia Day Council of WA Inc T/A	Annual Membership	\$ 685.00
21/07/2022	2025.2-01	Australian Services Union	Payroll Deduction	\$ 233.10
21/07/2022	2026.544-01	B M Pember	IT Software Support	\$ 15,688.75
21/07/2022	2026.1102-01	Betta Turf	Landscaping supplies	\$ 420.00
21/07/2022	2026.3048-01	Bioscience Pty Ltd as trustee for	BioPrime Trace	\$ 539.00
21/07/2022	2026.217-01	Blackwood & Sons	20x1mm Cut Off Blade Grinders & 10 M Flex	\$ 68.64
21/07/2022	2026.941-01	Boatshed Fresh Food	Catering supplies	\$ 412.00
21/07/2022	2026.3150-01	BrightMark Group Pty Ltd	Cleaning of Indiana public toilet	\$ 13,887.86
21/07/2022	2026.62-01	Bunnings Group Ltd	Hardware Supplies	\$ 368.27
21/07/2022	2026.1541-01	Cat Haven	Impound Fee	\$ 55.00
21/07/2022	2026.82-01	Civica Pty Ltd	IT Support	\$ 53,799.64
21/07/2022	2026.2034-01	ColleaguesNagels Pty Ltd	Visitors Parking Permits	\$ 275.00
21/07/2022	2026.47-01	Collisters Electrical	Replace Led Lights - Depot Storeroom	\$ 231.00
21/07/2022	2026.2424-01	Corsign WA Pty Ltd	Sign supplies	\$ 1,599.40
21/07/2022	2026.1361-01	Department of Transport	Disclosure of Information Fees	\$ 2,082.80
21/07/2022	2026.1503-01	Diamond Hire	Pedestrian Roller Hire	\$ 586.00
21/07/2022	2026.522-01	Dogs Refuge Home (WA) Incorporated	Annual Dog Pound Agreement Fee	\$ 10,242.13
21/07/2022	2026.2611-01	Environmental Industries Pty Ltd	Dutch Inn Playground upgrade	\$ 31,469.88
21/07/2022	2026.1479-01	Environmental Wastewater C S Pty Lt	Street Sweeping	\$ 6,292.00
21/07/2022	2026.3676-01	Essential Fire Services Pty Ltd	Supply/Install Replacement Smoke Detector	\$ 10,710.93
21/07/2022	2025.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	\$ 374.57
21/07/2022	2026.1724-01	Jason SignMakers	Freight Charges for Sign Del Anderson Pavilion	\$ 118.80
21/07/2022	2026.1115-01	Green Skills Inc.	Landscaping supplies	\$ 2,414.50
21/07/2022	2026.3632-01	Midland Sand & Soils Supplies	Footpath mix supplies	\$ 1,706.00
21/07/2022	2026.3228-01	North Street Store	Catering supplies	\$ 300.00
21/07/2022	2026.2511-01	Cottesloe Medical Centre	Pre-Employment Medical	\$ 176.00
21/07/2022	2026.1042-01	Iron Mountain Australia Group Pty Ltd	Offsite Storage of Records	\$ 336.67
21/07/2022	2026.3716-01	K Rintanen	Bond refund	\$ 500.00
21/07/2022	2026.800-01	Kleen West Distributors	10 Graffiti Wipes	\$ 272.80
21/07/2022	2026.3675-01	Dempsey's Floor Sanding Service	Sanding & Finishing Memorial Hall Floor	\$ 10,456.60
21/07/2022	2026.523-01	Local Government Professionals	22/23 Young Professional Membership	\$ 150.00
21/07/2022	2026.203-01	LO-GO Appointments	Contracting Services - HR Coordinator	\$ 3,521.10
21/07/2022	2026.3520-01	MacQueen Homes	Infrastructure bond refund	\$ 1,000.00
21/07/2022	2026.3071-01	Whitney Consulting	Cottelsoe Skate Park Lotterywest	\$ 12,078.00
21/07/2022	2026.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$ 972.07

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21/07/2022	2026.88-01	Managed IT Pty Ltd	IT support	\$ 2,084.05
21/07/2022	2026.1915-01	Marketforce Pty Ltd	Advertising services	\$ 2,232.73
21/07/2022	2026.19-01	McLeods Barristers & Solicitors	Legal Advice	\$ 3,670.55
21/07/2022	2026.3127-01	Menchetti Consolidated Pty Ltd	Rotunda Reconstruction & Dune Stabilisation	\$ 136,504.20
21/07/2022	2026.86-01	Statewide Line Marking	Linemarking service	\$ 1,882.10
21/07/2022	2026.3534-01	Moore Australia (WA) Pty Ltd	Employee Obligations & Fuel Tax Credit	\$ 1,430.00
21/07/2022	2026.803-01	Natural Area Holdings PL T/A Envirowest	820mixed Species Beach Access Paths	\$ 5,976.63
21/07/2022	2026.1245-01	Nu-Trac Rural Contracting	Beach Cleaning	\$ 3,542.00
21/07/2022	2026.561-01	Perth Region NRM	Community Engagement Event	\$ 1,100.00
21/07/2022	2026.3275-01	Pinochle Holdings Pty Ltd	Tree Maintenance - Napoleon St	\$ 213.22
21/07/2022	2026.2886-01	Quadient Finance Australia Pty Ltd	Folding Machine Lease	\$ 411.40
21/07/2022	2026.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$ 590.09
21/07/2022	2026.3711-01	Scanlan Architects	Refund inadvertent payment	\$ 35,309.00
21/07/2022	2026.55-01	Shire of Peppermint Grove	Infant Health Contributions	\$ 737.68
21/07/2022	2026.1997-01	Creation Landscape Supplies	Road Base - Brixton Lane unsealed Section	\$ 929.70
21/07/2022	2026.2083-01	StrataGreen	Landscaping supplies	\$ 1,485.00
21/07/2022	2024.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$ 29,194.22
21/07/2022	2026.3037-01	Surun Services Pty Ltd	Repair floodlight	\$ 11,961.74
21/07/2022	2026.2093-01	Talis Consultants Pty Ltd	Environmental Services Indiana Teahouse	\$ 7,544.63
21/07/2022	2026.113-01	Telstra Corporation Limited	Communication charges	\$ 232.10
21/07/2022	2026.201-01	The Environmental Printing Company	General stationery	\$ 858.00
21/07/2022	2026.2504-01	The Fruit Box Group Pty Ltd	Milk Supplies	\$ 143.40
21/07/2022	2026.3712-01	The Trustee for Green Family Trust T/as Kit Bag	Rangers Uniform	\$ 1,065.19
21/07/2022	2026.1912-01	Totally Workwear Fremantle	Protective clothing	\$ 1,393.15
21/07/2022	2026.52-01	Town of Claremont	WHS Officer Shared Resource 21/22	\$ 13,102.89
21/07/2022	2026.3628-01	Ultimate Positioning Group Pty Ltd	Hire of Survey Equipment	\$ 385.00
21/07/2022	2026.3713-01	V Phillips	Infrastructure bond refund	\$ 1,500.00
21/07/2022	2026.3614-01	Valrose Pty Ltd	Consultancy Fee	\$ 14,721.89
21/07/2022	2026.2664-01	Vigilant Traffic Management Group Pty Ltd	Traffic Managment Plan for Drainage work	\$ 1,865.60
21/07/2022	2026.602-01	WA Treasury Corporation	Loan 105, 107 & 108 Guarantee Fee	\$ 10,293.40
21/07/2022	2026.118-01	Water Corporation	Water supplies	\$ 1,078.80
21/07/2022	2026.2556-01	Water Technology Pty Ltd	CHRMAP Development Phase 1 - Jun 22	\$ 5,936.70
21/07/2022	2026.84-01	West Australian Local Government Assoc.	Staff training	\$ 1,209.00
21/07/2022	2026.1949-01	West Coast Shade Pty Ltd	Removal of Shade Sails for Winter	\$ 3,300.00
21/07/2022	2026.579-01	Western Power	Design Fee for New Power Connection	\$ 3,300.00

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21/07/2022	2026.37-01	Winc Australia Pty Limited	General stationery	\$ 1,676.37
21/07/2022	2026.1626-01	Young's Plumbing Service Pty Ltd	Locate/Repair Water Leak at Napier Playground	\$ 549.64
21/07/2022	2026.24-01	ZircoDATA Pty Ltd	Storage of Records	\$ 416.24
22/07/2022	00027245	City of Nedlands	Cover for Principal Building Surveyor	\$ 7,709.35
22/07/2022	00027247	City of Perth	Long service leave transfer	\$ 9,436.29
22/07/2022	2027.1098-01	National Australia Bank Business Visa	Zoom standard pro & webinar - \$177.05	\$ 1,229.30
			Sympathy flower for staff - \$85.00	
			Lucidchart yearly subscription - \$514.80	
			Adobe Acrobat Pro - \$274.91	
			Adobe All-apps - \$76.99	
			Mailchimp monthly plan - \$ 39.62	
			Credit card fee - \$30.94	
			Adobe in-design - \$29.99	
22/07/2022	00027246	Town of Cottesloe	Staff gift	\$ 20.00
26/07/2022	2028.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	\$ 7,653.36
				<u>\$ 1,350,797.99</u>