

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2020 TO 30 NOVEMBER 2020

PRESENTED TO THE COUNCIL MEETING
ON 15 DECEMBER 2020

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2020

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

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Town of Cottesloe
Compilation Report
For the Period Ended 30 November 2020

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 30 November 2020 of \$6,780,676.

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

Preparation

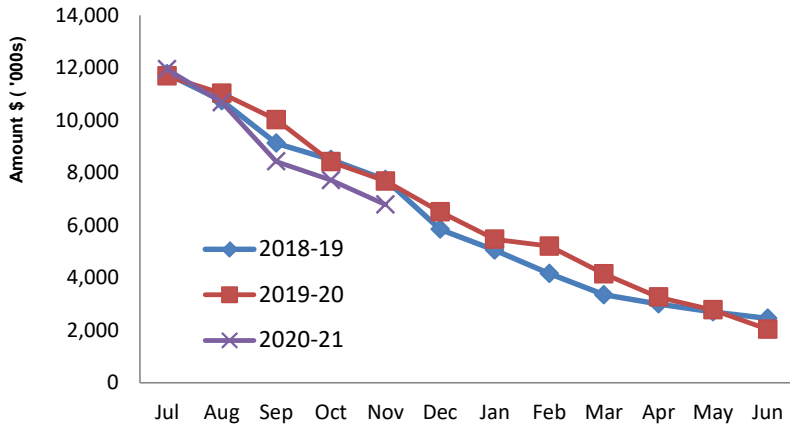
Prepared by: Wayne Richards

Reviewed by: Shane Collie

Date prepared: 2/12/2020

Town of Cottesloe
Monthly Summary Information
For the Period Ended 30 November 2020

Liquidity Over the Year (Refer Note 3)



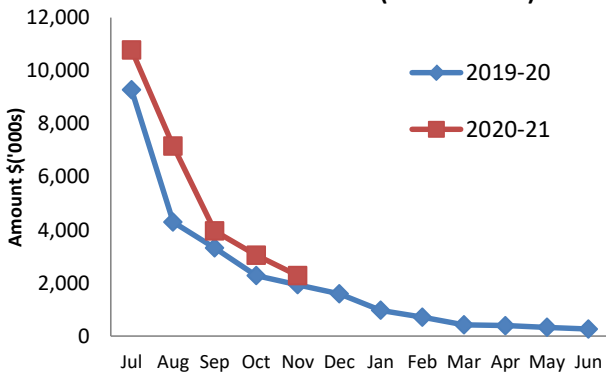
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 7,242,577
Restricted	\$ 9,782,069
	\$ 17,024,646

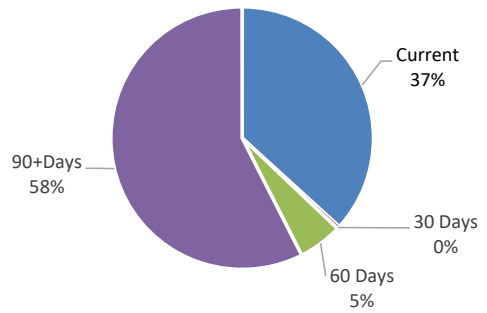
Receivables

Rates	\$ 2,175,100
Other	\$ 1,283,852
	\$ 3,458,952

Rates Receivable (Refer Note 6)



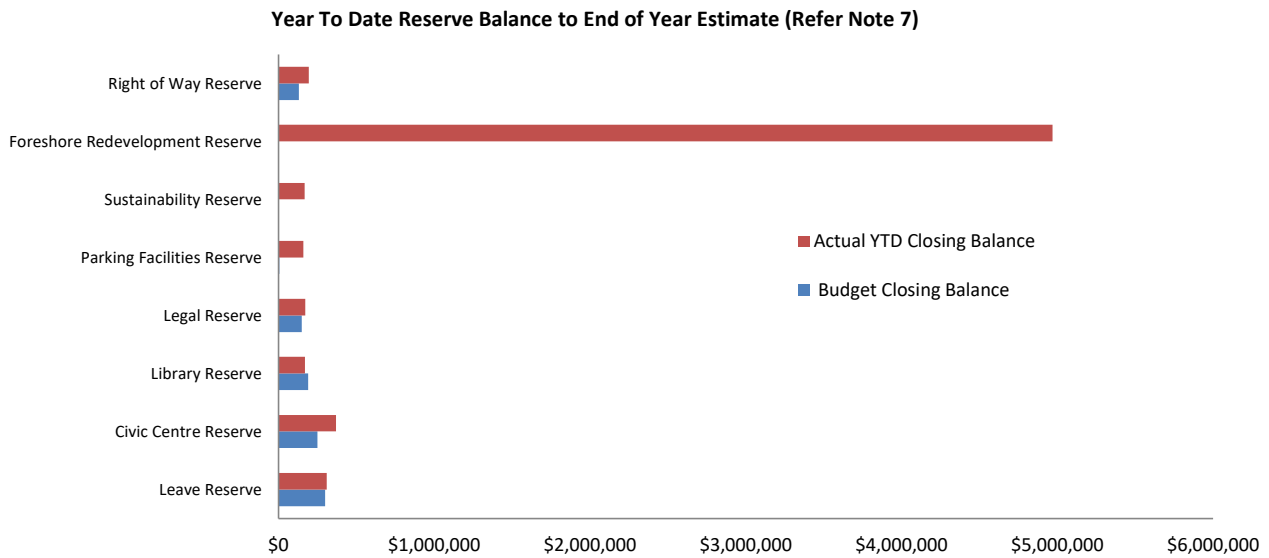
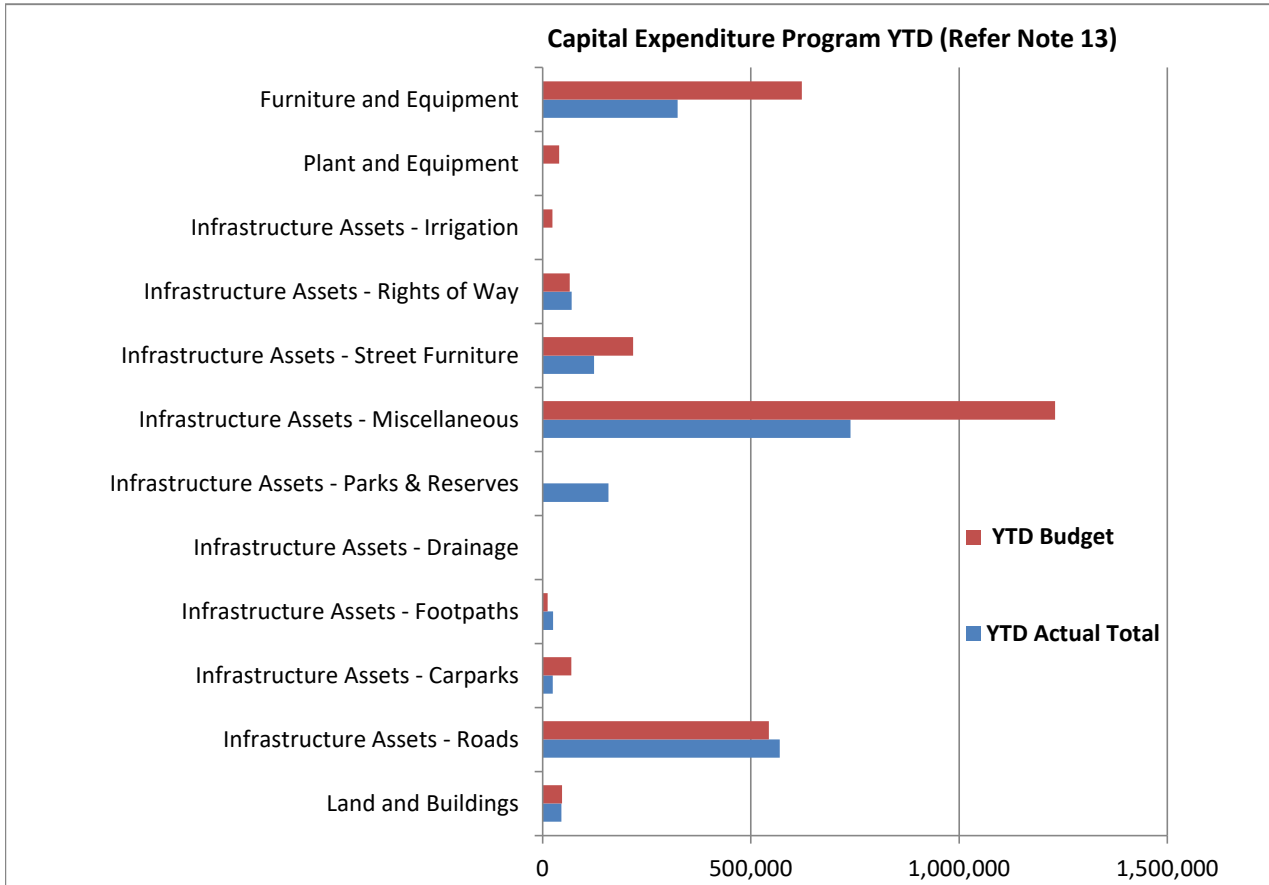
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 30 November 2020



Comments

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

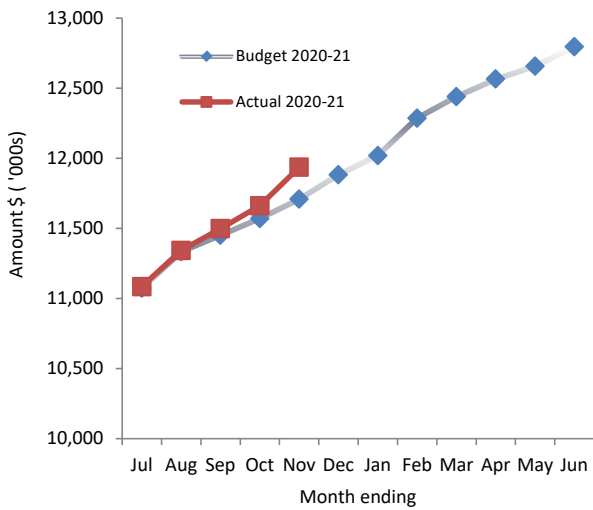
Town of Cottesloe

Monthly Summary Information

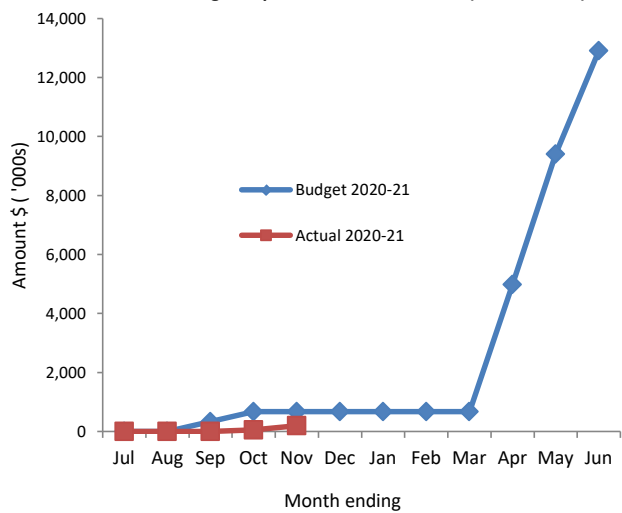
For the Period Ended 30 November 2020

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

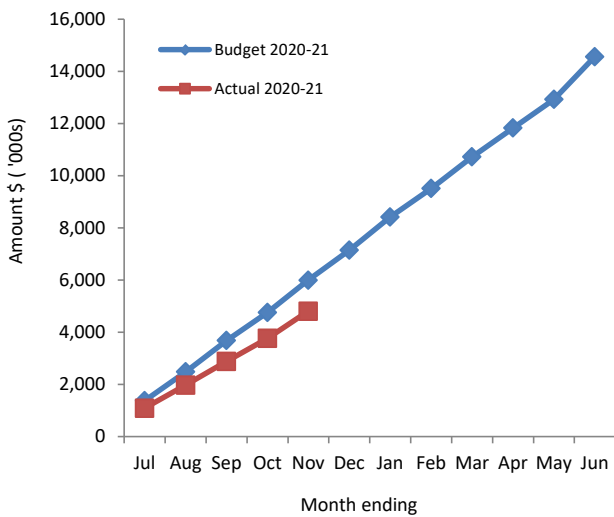


Budget Capital Revenue -v- Actual (Refer Note 2)

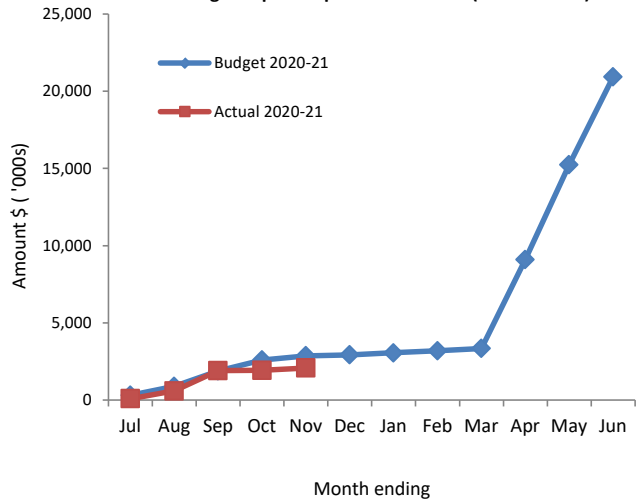


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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 30 November 2020

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Original Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	10,819,423	10,821,000	10,821,000	(1,577)	(0%)
General Purpose Funding - Other		165,197	168,933	321,266	(3,736)	(2%)
Governance		9,702	1,667	4,000	8,035	482%
Law, Order and Public Safety		36,020	25,472	37,650	10,548	41%
Health		2,817	73,232	84,550	(70,415)	(96%)
Education and Welfare		31,476	9,652	32,400	21,824	226%
Community Amenities		285,569	216,173	422,090	69,396	32%
Recreation and Culture		154,618	157,991	412,600	(3,373)	(2%)
Transport		232,889	160,416	512,935	72,473	45%
Economic Services		196,522	72,784	146,659	123,738	170%
Other Property and Services		1,832	210	500	1,622	772%
Total Operating Revenue		11,936,065	11,707,530	12,795,650	228,535	
Operating Expense						
General Purpose Funding		(169,859)	(195,922)	(380,590)	26,063	13%
Governance		(381,965)	(474,246)	(827,895)	92,281	19%
Law, Order and Public Safety		(157,907)	(177,780)	(408,451)	19,873	11%
Health		(102,649)	(131,832)	(316,359)	29,183	22%
Education and Welfare		(112,511)	(129,263)	(305,997)	16,752	13%
Community Amenities		(1,337,223)	(1,556,702)	(3,662,051)	219,479	14%
Recreation and Culture		(1,388,672)	(1,561,675)	(4,527,952)	173,003	11%
Transport		(846,579)	(1,480,556)	(3,589,213)	633,977	43%
Economic Services		(297,994)	(291,210)	(544,492)	(6,784)	(2%)
Other Property and Services		(13,057)	0	0	(13,057)	
Total Operating Expenditure		(4,808,416)	(5,999,186)	(14,563,000)	1,190,770	
Funding Balance Adjustments						
Add back Depreciation		18,291	1,019,913	2,447,584	(1,001,622)	(98%)
Adjust Right of Use Assets		(120,892)	0	0	(120,892)	
Adjust Leave Provisions		(3,800)	0	0	(3,800)	
Net Cash from Operations		7,021,248	6,728,257	680,234	292,991	
Capital Revenues						
Grants, Subsidies and Contributions	11	195,230	676,900	12,906,900	(481,670)	(71%)
Proceeds from Disposal of Assets	8	42	0	96,068	42	
Total Capital Revenues		195,272	676,900	13,002,968	(481,628)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2020

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Original Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Capital Expenses						
Furniture and Equipment	13	(324,066)	(622,447)	(683,142)	298,381	48%
Land and Buildings	13	(44,987)	(46,668)	(3,303,409)	1,681	4%
Plant and Equipment	13	0	(40,000)	(170,000)	40,000	100%
Infrastructure - Roads	13	(569,261)	(543,000)	(1,343,000)	(26,261)	(5%)
Infrastructure - Car parks	13	(24,178)	(68,753)	(253,000)	44,575	65%
Infrastructure - Footpaths	13	(25,056)	(12,501)	(52,500)	(12,555)	(100%)
Infrastructure - Parks & Reserves	13	(20,359)	0	(895,000)	(20,359)	
Infrastructure - Miscellaneous	13	(876,768)	(1,230,000)	(13,645,000)	353,232	29%
Infrastructure - Streetscape	13	(123,363)	(217,651)	(469,755)	94,288	43%
Infrastructure - Rights of Way	13	(69,569)	(65,000)	(65,000)	(4,569)	(7%)
Infrastructure - Irrigation	13	0	(23,334)	(35,000)	23,334	100%
Total Capital Expenditure		(2,077,607)	(2,869,354)	(20,914,806)	791,747	
Net Cash from Capital Activities		(1,882,335)	(2,192,454)	(7,911,838)	310,119	
Financing						
Proceeds from New Debentures				0	0	
Proceeds from Advances				0	0	
Self-Supporting Loan Principal		0	0	59,512	0	
Transfer from Reserves	7	0	0	7,589,542	0	
Repayment of Debentures	10	(152,995)	(152,996)	(310,650)	1	0%
Transfer to Reserves	7	(21,901)	(30,264)	(1,807,099)	8,363	28%
Net Cash from Financing Activities		(174,896)	(183,260)	5,531,305	8,364	
Net Operations, Capital and Financing		4,964,017	4,352,543	(1,700,299)	611,474	
Opening Funding Surplus(Deficit)	3	1,816,659	1,700,299	1,700,299	116,360	7%
Closing Funding Surplus(Deficit)	3	6,780,676	6,052,842	0	727,834	

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 30 November 2020

	Note	YTD Actual (b)	YTD Budget (a)	Original Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
		\$	\$	\$	\$	%
Operating Revenues						
Rates	9	10,819,423	10,821,000	10,821,000	(1,577)	(0%)
Operating Grants, Subsidies and Contributions	11	93,426	113,722	196,866	(20,296)	(18%)
Fees and Charges		861,280	634,711	1,470,138	226,569	36%
Interest Earnings		77,825	87,942	184,023	(10,117)	(12%)
Other Revenue		84,111	50,155	123,623	33,956	68%
Profit on Disposal of Assets	8	0	0	0	0	
Total Operating Revenue		11,936,065	11,707,530	12,795,650	228,535	
Operating Expense						
Employee Costs		(1,982,101)	(1,960,171)	(5,212,502)	(21,930)	(1%)
Materials and Contracts		(2,060,682)	(2,420,685)	(5,637,559)	360,003	15%
Utility Charges		(154,671)	(202,897)	(435,343)	48,226	24%
Depreciation on Non-Current Assets		(18,291)	(1,019,913)	(2,447,584)	1,001,622	98%
Interest Expenses		(102,156)	(105,540)	(253,281)	3,384	3%
Insurance Expenses		(158,418)	(149,262)	(173,742)	(9,156)	(6%)
Other Expenditure		(332,097)	(140,718)	(402,989)	(191,379)	(136%)
Loss on Disposal of Assets	8	0	0	0	0	
Total Operating Expenditure		(4,808,416)	(5,999,186)	(14,563,000)	1,190,770	
Funding Balance Adjustments						
Add back Depreciation		18,291	1,019,913	2,447,584	(1,001,622)	(98%)
Adjust Right of Use Assets		(120,892)	0	0	(120,892)	
Adjust Provisions		(3,800)	0	0	(3,800)	
Net Cash from Operations		7,021,248	6,728,257	680,234	292,991	
Capital Revenues						
Grants, Subsidies and Contributions	11	195,230	676,900	12,906,900	(481,670)	(71%)
Proceeds from Disposal of Assets	8	42	0	96,068	42	
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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2020

	YTD Actual (b)	YTD Budget (a)	Original Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note	\$	\$	\$	\$	%
Capital Expenses					
Furniture and Equipment	13 (324,066)	(622,447)	(683,142)	298,381	48%
Land and Buildings	13 (44,987)	(46,668)	(3,303,409)	1,681	4%
Plant and Equipment	13 0	(40,000)	(170,000)	40,000	100%
Infrastructure - Roads	13 (569,261)	(543,000)	(1,343,000)	(26,261)	(5%)
Infrastructure - Car parks	13 (24,178)	(68,753)	(253,000)	44,575	65%
Infrastructure - Footpaths	13 (25,056)	(12,501)	(52,500)	(12,555)	(100%)
Infrastructure - Drainage	13 0	0	0	0	
Infrastructure - Parks & Reserves	13 (20,359)	0	(895,000)	(20,359)	
Infrastructure - Miscellaneous	13 (876,768)	(1,230,000)	(13,645,000)	353,232	29%
Infrastructure - Streetscape	13 (123,363)	(217,651)	(469,755)	94,288	43%
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Infrastructure - Irrigation	13 0	(23,334)	(35,000)	23,334	100%
Total Capital Expenditure	(2,077,607)	(2,869,354)	(20,914,806)	791,747	
Net Cash from Capital Activities	(1,882,335)	(2,192,454)	(7,911,838)	310,119	
Financing					
Proceeds from New Debentures	0	0	0	0	
Proceeds from Advances	0	0	0	0	
Self-Supporting Loan Principal	0	0	59,512	0	
Transfer from Reserves	7 0	0	7,589,542	0	
Advances to Community Groups	0	0	0	0	
Repayment of Debentures	10 (152,995)	(152,996)	(310,650)	1	0%
Transfer to Reserves	7 (21,901)	(30,264)	(1,807,099)	8,363	28%
Net Cash from Financing Activities	(174,896)	(183,260)	5,531,305	8,364	
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Refer to Note 2 for an explanation of the reasons for the variance.

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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 November 2020

	2020-2021 YTD Actual	2019-2020 Actual	2019-2020 YTD Actual
	\$	\$	\$
CURRENT ASSETS			
Receivables - Rates			
Rates	2,012,359	106,929	1,789,538
Emergency Services Levies	651,194	27,850	631,709
Rates and ESL Rebates	204,671	1,391	211,733
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	45,948	226,727	86,672
Provision for Doubtful Debts - Debtors	(11,429)	(20,152)	(21,051)
Accounts Receivable - Infringements	419,917	409,038	421,715
Provision for Doubtful Debts - Infringements	(67,207)	(104,361)	(206,048)
Accrued Income	0	8,125	47,705
GST	0	(12)	0
Prepayments	0	101,801	0
Other	(18,754)	0	(1,499)
Loans			
Self Supporting Loans	59,512	59,512	57,011
Inventories			
Inventories	34,157	34,157	10,410
Provision for Obsolescence - Inventories	(24,367)	(24,367)	0
Cash Assets			
Municipal Account	2,924,642	3,327,243	2,176,473
Till Floats & Petty Cash	700	700	700
Term Investments	4,317,235	12,676	5,815,145
Restricted - Reserves	9,109,148	9,087,247	9,768,432
Restricted - Trust Deposits	672,921	670,194	665,056
TOTAL CURRENT ASSETS	20,330,647	13,924,698	21,453,701
CURRENT LIABILITIES			
Payables	1,526,233	444,050	1,333,730
Bonds - other creditors	581,588	697,801	682,018
Trust - POS	672,920	670,194	660,980
Income in Advance	48,551	170,737	32,583
Accrued Expenses	1,490,514	921,903	1,240,236
Interest Bearing Liabilities	157,655	310,650	148,478
Lease Liability	61,506	56,595	0
Provisions	888,206	892,006	941,789
TOTAL CURRENT LIABILITIES	5,427,173	4,163,936	5,039,814
NON CURRENT ASSETS			
Receivables			
Deferred Rates	162,741	162,741	146,761
Deferred ESL	22,868	22,868	19,424
Self Supporting Loans	338,638	338,638	398,150
Sundry and Other Debtors	27,067	27,067	0
Financial Assets at fair value through profit and loss			
Units in WALGA House Trust	106,832	106,832	0
Right of Use Assets			
Right of Use - Leased Assets	1,304,281	1,322,572	0
Property Plant and Equipment			
Furniture and Equipment	957,534	633,510	545,140
Land and Buildings	81,917,848	81,872,861	83,616,151
Plant and Equipment	900,950	900,950	1,009,085
Equity Investments	653,797	653,797	734,521
Infrastructure			
Roads	14,638,095	14,068,834	14,843,968
Car Parks	1,094,723	1,070,545	1,094,450
Footpaths	5,261,116	5,236,060	5,366,257
Drainage	4,958,199	4,958,199	5,039,786
Parks and Reserves	2,961,445	2,803,290	2,591,456
Miscellaneous	8,300,529	7,561,557	7,683,296
Street Furniture	1,229,894	1,106,531	965,941
Right of Ways	1,037,243	967,674	1,022,658
Irrigation	170,027	170,027	174,520
TOTAL NON CURRENT ASSETS	126,043,827	123,984,553	125,251,564

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 November 2020

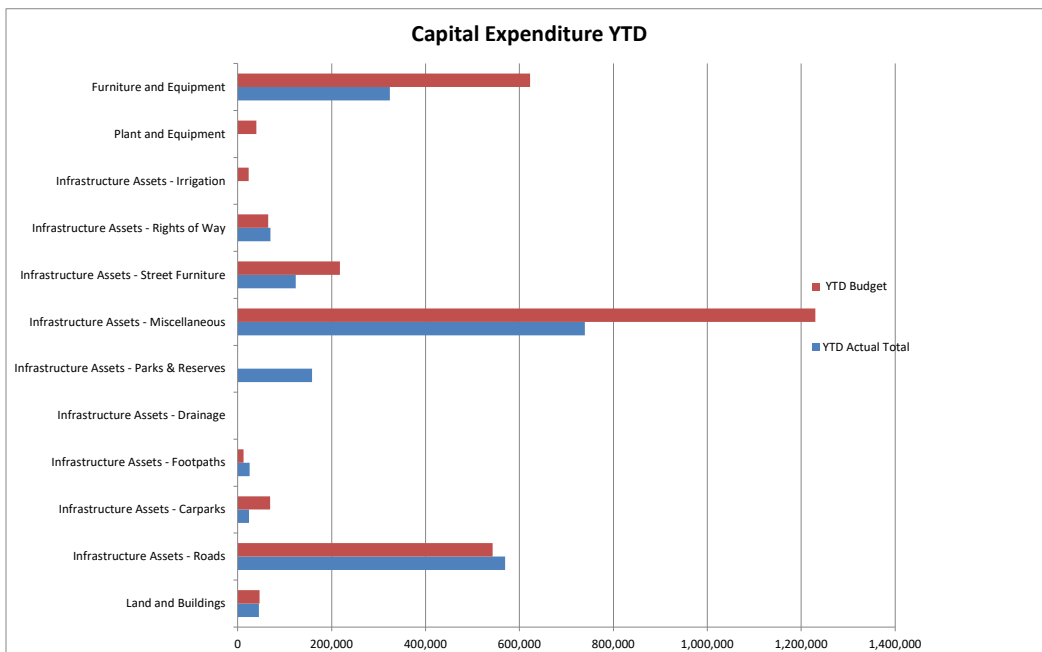
	2020-2021 YTD Actual \$	2019-2020 Actual \$	2019-2020 YTD Actual \$
NON CURRENT LIABILITIES			
Payables	6,785	6,785	0
Interest Bearing Liabilities			
Debentures	3,140,786	3,140,786	3,451,436
Lease Liabilities	1,203,532	1,324,424	0
Provisions	163,760	163,760	80,578
TOTAL NON CURRENT LIABILITIES	4,514,863	4,635,755	3,532,014
NET ASSETS	136,432,438	129,109,560	138,133,437
EQUITY			
Reserves - Cash Backed	9,109,148	9,087,247	9,768,432
Reserves - Asset Revaluation	91,438,510	91,438,510	91,436,851
Retained Surplus	35,884,780	28,583,803	36,928,154
TOTAL EQUITY	136,432,438	129,109,560	138,133,437
RESERVES - CASH BACKED			
Opening Balance	9,699,061	9,699,061	11,086,362
Transfer to Reserves	1,115,425	1,093,524	1,534,202
Transfer from Reserves	(1,705,338)	(1,705,338)	(2,852,132)
TOTAL RESERVES - CASH BACKED	9,109,148	9,087,247	9,768,432
RESERVES - ASSET REVALUATION			
Opening Balance	91,438,510	91,438,510	91,436,851
TOTAL RESERVES - ASSET REVALUATION	91,438,510	91,438,510	91,436,851
RETAINED SURPLUS			
Opening Balance	28,151,059	28,151,059	28,348,737
Change in Net Assets from Operations	7,143,807	(179,071)	7,261,487
Transfer from Reserve	1,705,339	1,705,339	2,852,132
Transfer to Reserve	(1,115,425)	(1,093,524)	(1,534,202)
TOTAL RETAINED SURPLUS	35,884,780	28,583,803	36,928,154
TOTAL EQUITY	136,432,438	129,109,560	138,133,437

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2020

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	19,460	25,527	44,987	46,668	3,303,409	(1,681)
Infrastructure Assets - Roads	13	4,800	564,461	569,261	543,000	1,343,000	26,261
Infrastructure Assets - Carparks	13	24,178	0	24,178	68,753	253,000	(44,575)
Infrastructure Assets - Footpaths	13	0	25,056	25,056	12,501	52,500	12,555
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Reserves	13	137,796	20,359	158,155	0	895,000	158,155
Infrastructure Assets - Miscellaneous	13	0	738,972	738,972	1,230,000	13,645,000	(491,028)
Infrastructure Assets - Street Furniture	13	0	123,363	123,363	217,651	469,755	(94,288)
Infrastructure Assets - Rights of Way	13	69,569	0	69,569	65,000	65,000	4,569
Infrastructure Assets - Irrigation	13	0	0	0	23,334	35,000	(23,334)
Plant and Equipment	13	0	0	0	40,000	170,000	(40,000)
Furniture and Equipment	13	0	324,066	324,066	622,447	683,142	(298,381)
Capital Expenditure Totals		255,803	1,821,804	2,077,607	2,869,354	20,914,806	(791,747)

Funded By:

Capital Grants and Contributions	0	676,900	12,906,900	676,900
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	42	0	96,068	42
Own Source Funding - Cash Backed Reserves				
Property Reserve	0	0	100,000	0
Infrastructure Reserve	0	0	365,000	0
IT Reserve	0	0	25,000	0
Foreshore Redevelopment Reserve	0	0	4,907,000	0
Right of Way Reserve	0	0	65,000	0
Civic Centre Reserve	0	0	70,000	0
Sculpture and Artworks Reserve	0	0	70,000	0
Total Own Source Funding - Cash Backed Reserves	0	0	5,602,000	0
Own Source Funding - Operations	2,077,565	2,192,454	2,309,838	(1,468,689)
Capital Funding Total	2,077,607	2,869,354	20,914,806	(791,747)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2020

	Adopted Budget Amendments (Note 5)	Amended Annual Budget
Budget	\$	\$
Operating Revenues		
Governance	4,000	4,000
General Purpose Funding - Rates	10,821,000	10,821,000
General Purpose Funding - Other	321,266	321,266
Law, Order and Public Safety	37,650	37,650
Health	84,550	84,550
Education and Welfare	32,400	32,400
Community Amenities	422,090	422,090
Recreation and Culture	412,600	412,600
Transport	512,935	409,168
Economic Services	146,659	146,659
Other Property and Services	500	500
Total Operating Revenue	12,795,650	12,691,883
Operating Expense		
Governance	(827,895)	(827,895)
General Purpose Funding	(380,590)	(380,590)
Law, Order and Public Safety	(408,451)	(408,451)
Health	(316,359)	(316,359)
Education and Welfare	(305,997)	(305,997)
Community Amenities	(3,662,051)	(3,662,051)
Recreation and Culture	(4,527,952)	(4,527,952)
Transport	(3,589,213)	(3,589,213)
Economic Services	(544,492)	(544,492)
Other Property and Services	0	0
Total Operating Expenditure	(14,563,000)	(14,563,000)
Funding Balance Adjustments		
Add back Depreciation	2,447,584	2,447,584
Adjust (Profit)/Loss on Asset Disposal	0	0
Adjust Provisions and Accruals	0	0
Net Cash from Operations	680,234	576,467
Capital Revenues		
Grants, Subsidies and Contributions	12,906,900	12,906,900
Proceeds from Disposal of Assets	96,068	96,068
Total Capital Revenues	13,002,968	13,002,968

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2020

	Adopted Budget Amendments (Note 5)	Amended Annual Budget
Budget	\$	\$
Capital Expenses		
Land and Buildings	(3,303,409)	(3,303,409)
Infrastructure - Roads	(1,343,000)	(1,446,767)
Infrastructure - Car parks	(253,000)	(253,000)
Infrastructure - Footpaths	(52,500)	(52,500)
Infrastructure - Drainage	0	0
Infrastructure - Parks & Reserves	(895,000)	(895,000)
Infrastructure - Miscellaneous	(13,645,000)	(13,645,000)
Infrastructure - Streetscape	(469,755)	(469,755)
Infrastructure - Rights of Way	(65,000)	(70,000)
Infrastructure - Irrigation	(35,000)	(35,000)
Plant and Equipment	(170,000)	(170,000)
Furniture and Equipment	(683,142)	(683,142)
Total Capital Expenditure	(20,914,806)	(21,023,573)
Net Cash from Capital Activities	(7,911,838)	(8,020,605)
Financing		
Proceeds from New Debentures	0	0
Proceeds from Advances	0	0
Self-Supporting Loan Principal	59,512	59,512
Transfer from Reserves	7,589,542	7,594,542
Purchase of Investments	0	0
Advances to Community Groups	0	0
Repayment of Debentures	(310,650)	(310,650)
Transfer to Reserves	(1,807,099)	(1,807,099)
Net Cash from Financing Activities	5,531,305	5,536,305
Net Operations, Capital and Financing	(1,700,299)	(1,907,833)
Opening Funding Surplus(Deficit)	1,700,299	1,700,299
Closing Funding Surplus(Deficit)	0	(207,534)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

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 30 November 2020

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 30 November 2020

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
Computer and Ancillary Equipment	2 to 20 years
Infrastructure - Roads	35 years
Infrastructure - Footpaths	50 years
Infrastructure - Drainage	79 to 100 years
Infrastructure - Irrigation	23 years
Infrastructure - Parks	10 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 30 November 2020

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 30 November 2020

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 30 November 2020

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 30 November 2020

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 30 November 2020

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

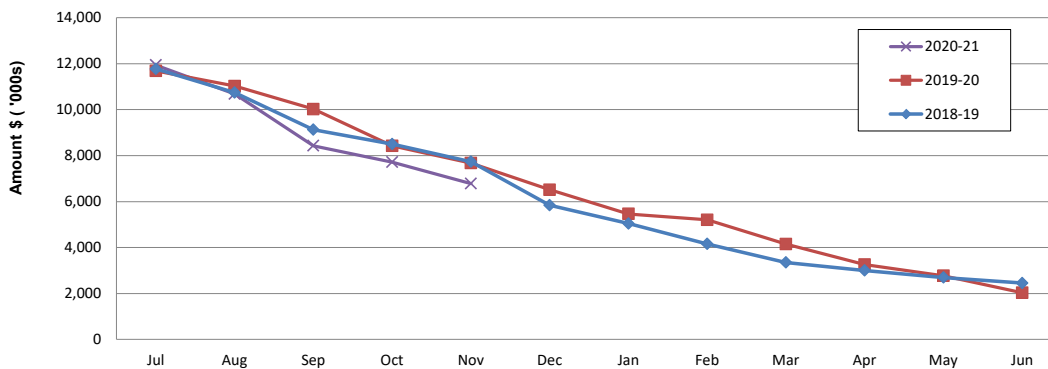
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
Health	(70,415)	(96%)	Timing	Timing of health related debtors
Transport	72,473	45%	Timing	Increased income from parking fines
Economic Services	123,738	170%	Permanent	Extra revenue from building and compliance charges
Operating Expenses				
General Purpose Funding	26,063	13%	Timing	Timing of administration allocations
Governance	92,281	19%	Timing	Reduced expenditure on wesroc projects
			Timing	Reduced expenditure on staff wages
			Permanent	Reduced expenditure on staff wages
			Timing	Reduced expenditure on purchase of minor equipment
			Timing	Reduced expenditure on audit related costs
			Timing	Reduced depreciation charges
			Timing	Reduced bank charges
			Timing	Timing of Telstra adjustment to the Town's account
			Timing	Timing of depreciation charges
Health	29,183	22%	Timing	Reduced administration overhead allocation costs
Community Amenities	219,479	14%	Timing	Timing of expenditure on town planning projects
			Timing	Reduced waste collection and disposal costs
			Timing	Reduced administration overhead allocation costs
			Permanent	Increased temporary staff in town planning
			Permanent	increased legal expenses in town planning
			Timing	Reduced costs for town planning projects
			Timing	Reduced expenditure on streetscape maintenance
Recreation and Culture	173,003	11%	Timing	Timing of depreciation charges
				Timing of Library contributions
			Timing	Timing of expenditure on other projects eg shark barrier, coastal monitoring etc
Transport	633,977	43%	Timing	Timing of depreciation charges
			Timing	Timing of expenditure on projects
Non Cash				
Depreciation	(1,001,622)	(98%)	Timing	Timing of depreciation charges
Capital Revenues				
Grants, Subsidies and Contributions	(481,670)	(71%)	Timing	Reduced grant funding
Capital Expenses				
Furniture and Equipment	298,381	48%	Timing	Reduced expenditure - mainly smart parking system, IT hardware and the upgrade of software
Plant and Equipment	40,000	100%	Timing	Timing of vehicle purchases
Infrastructure - Car parks	44,575	65%	Timing	Timing of expenditure
Infrastructure - Miscellaneous	353,232	29%	Timing	Timing of expenditure on the foreshore development
Infrastructure - Streetscape	94,288	43%	Timing	Timing of expenditure on street tree planting and planting along the curtain shared path

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 30 November 2020	30th June 2020	YTD 30 November 2019
		\$	\$	\$
Current Assets				
Municipal Account		2,924,642	3,327,243	2,176,473
Till Floats & Petty Cash		700	700	700
Investment Account		0	0	0
Term Investments		4,317,235	12,676	5,815,145
Restricted - Reserves		9,109,148	9,087,247	9,768,432
Restricted - Trust Deposits		672,921	670,194	665,056
Restricted - Bank		0	0	0
Rates		2,012,359	106,929	1,789,538
Emergency Services Levies		651,194	27,850	631,709
Rates and ESL Rebates		204,671	1,391	211,733
Accounts Receivable - Debtors		45,948	226,727	86,672
Provision for Doubtful Debts - Debtors		(11,429)	(20,152)	(21,051)
Accounts Receivable - Infringements		419,917	409,038	421,715
Provision for Doubtful Debts - Infringements		(67,207)	(104,361)	(206,048)
Accrued Income		0	8,125	47,705
GST		0	(12)	0
Self Supporting Loans		59,512	59,512	57,011
Prepayments		0	101,801	0
Other		(18,753)	0	(1,499)
Inventories		34,157	34,157	10,410
Provision for Obsolescence - Inventories		(24,367)	(24,367)	0
		20,330,648	13,924,698	21,453,701
Less: Current Liabilities				
Payables		(1,526,233)	(444,050)	(1,333,730)
Bonds - other creditors		(581,588)	(697,801)	(682,018)
Trust - POS		(672,920)	(670,194)	(660,980)
Income in Advance		(48,551)	(170,737)	(32,583)
Accrued Expenses		(1,490,514)	(921,903)	(1,240,236)
Contract Liability		0	0	0
Interest Bearing Liabilities		(157,655)	(310,650)	(148,478)
Lease Liability		(61,506)	(56,595)	0
Provisions		(888,206)	(892,006)	(941,789)
		(5,427,173)	(4,163,936)	(5,039,814)
Less:				
Cash Reserves	7	(9,109,148)	(9,087,247)	(9,768,432)
Loans - Clubs		(59,512)	(59,512)	(57,011)
Add:				
Loans		157,655	310,650	148,478
Provisions		888,206	892,006	941,789
Net Current Funding Position		6,780,676	1,816,659	7,678,711

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 30 November 2020

Note 4: CASH AND INVESTMENTS

	Interest Rate	Green Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Bank Account	Variable	N	2,924,642			2,924,642	NAB	At Call
(b) Term Deposits								
Term Deposit 12-770-3360	0.45%	N			672,921	672,921	NAB	21-Feb-21
Term Deposit 64-955-9802	0.50%	N	6,401			6,401	NAB	18-Jan-21
Term Deposit 53-888-6659	0.50%	N	6,334			6,334	NAB	20-Jan-21
Term Deposit 57-725-1920	0.45%	N	1,602,762			1,602,762	NAB	28-Feb-21
Term Deposit 36062109 (Green Deposit)	0.27%	Y	1,501,738			1,501,738	CBA	18-Feb-21
Term Deposit 36062109 (Green Deposit)	0.44%	Y	1,200,000			1,200,000	CBA	09-Dec-20
Term Deposit 39-960-4665	0.60%	N		1,654,146		1,654,146	NAB	07-Jan-21
Term Deposit 036-030 20-5968	0.60%	N		1,845,378		1,845,378	WESTPAC	04-Dec-20
Term Deposit 036-157 58-1864	0.40%	N		1,855,780		1,855,780	WESTPAC	15-Jan-21
Term Deposit 36062109	0.45%	N		1,640,003		1,640,003	CBA	08-Dec-20
Term Deposit 36062109	0.70%	N		560,507		560,507	CBA	08-Dec-20
Term Deposit 36062109 (Green Deposit)	0.55%	Y		620,639		620,639	CBA	08-Dec-20
Term Deposit 36062109 (Green Deposit)	0.32%	Y		932,696		932,696	CBA	08-Feb-21
Total			7,241,877	9,109,148	672,921	17,023,946		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	4,540,139	1,654,146	672,921	6,867,205	40.3%	0	6,867,205
WESTPAC BANKING CORPORATION	0	3,701,158	0	3,701,158	21.7%	0	3,701,158
COMMONWEALTH BANK OF AUSTRALIA	2,701,738	3,753,845	0	6,455,583	37.9%	4,255,073	2,200,510
TOTAL	7,241,877	9,109,148	672,921	17,023,946	100%	4,255,073	12,768,873

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 5: BUDGET AMENDMENTS

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

There have been no budget amendments to date.

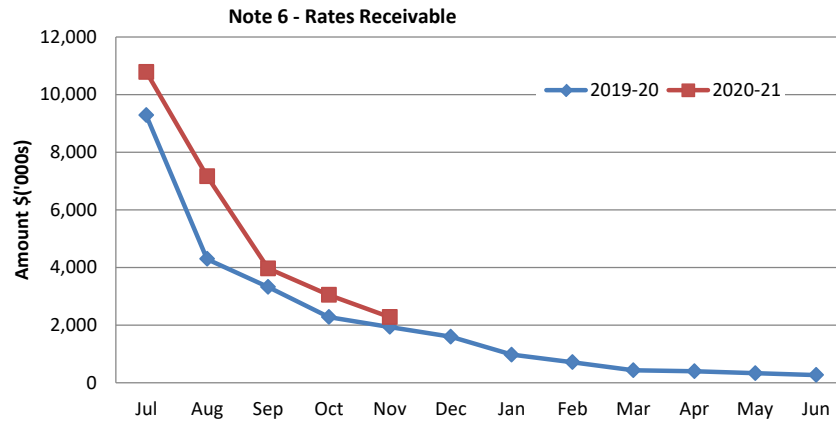
GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						
	Permanent Changes						
40.1168.2	Road construction - Salvado Street	10.1.6 September 2020	Capital Expenditure			(10,000)	(10,000)
TBC	Road construction - Roads to Recovery Project	10.1.6 September 2020	Capital Expenditure		10,000		0
15.1157.2/15.1030.2	Change in name and location of project to Broome Street	10.1.6 September 2020	Capital Expenditure				0
24.2100.2	Right of Way construction - 20C and 20D	10.1.6 September 2020	Capital Expenditure			(5,000)	(5,000)
40084.276.21	Transfer from Reserves - Righ of Ways	10.1.6 September 2020	Transfer from Reserves		5,000		0
10131.8.13	Grant Funding through the Local Road and Community Grants Federal Stimulus	10.1.13 October 2020	Capital Revenue		103,767		103,767
40.1082.2.50	Road Resrufacing works at Grant Street	10.1.13 October 2021	Capital Expenditure			(103,767)	0
				0	118,767	(118,767)	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 6: RECEIVABLES

Receivables - Rates

	YTD 30 November 2020	YTD 30 November 2019	30th June 2020
	\$	\$	\$
Opening Arrears Previous Years	269,670	247,166	247,166
Levied this year	10,819,423	10,596,888	10,708,197
<u>Less</u> Collections to date	(8,913,993)	(8,564,801)	(10,685,693)
Equals Current Outstanding	2,175,100	2,279,253	269,670
Net Rates Collectable	2,175,100	2,279,253	269,670
% Collected	80.39%	78.98%	97.54%



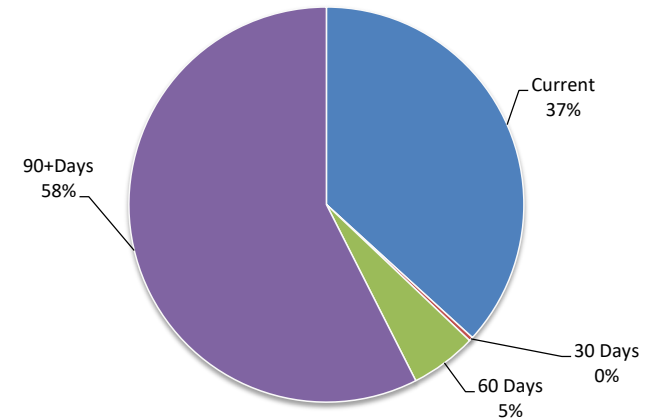
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	16,889	153	2,497	26,409
Total Receivables General Outstanding				45,948

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

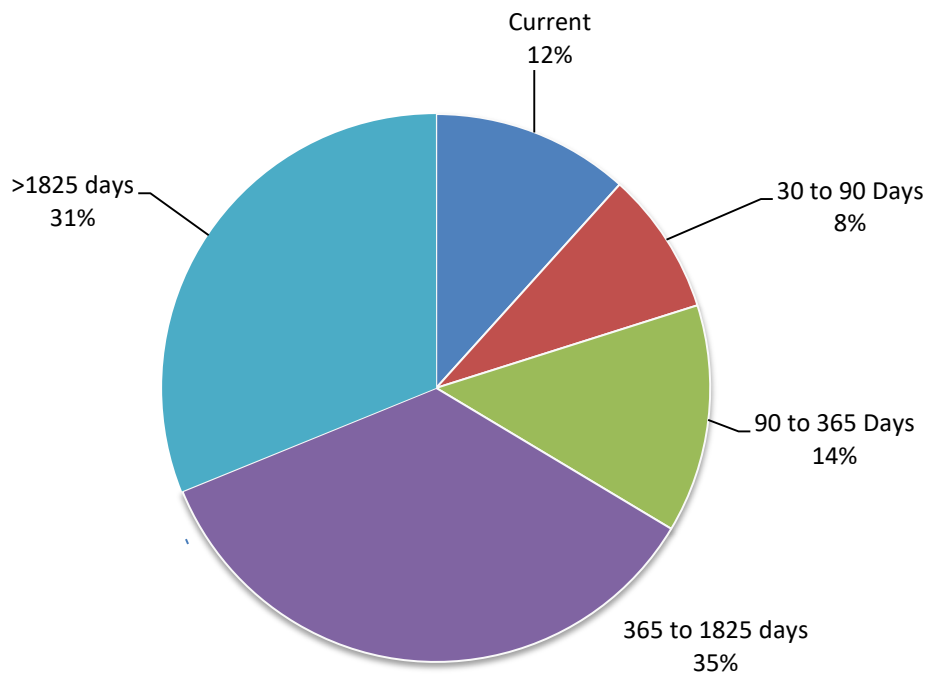
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	49,024	35,467	56,576	148,002	130,848
Total Receivables General Outstanding					<u>419,917</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 30 November 2020

Note 7: Cash Backed Reserve

2020-21

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	Closing	Closing
		Budget	Actual	Earned	Earned	(+)	(+)	(-)	Out	Balance	Balance
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Waste Management Reserve	219	628,587	629,855	5,029	1,518	0	0	(433,616)	0	200,000	631,373
Property Reserve	220	389,788	390,574	3,118	941	1,031,000	0	(1,147,690)	0	276,216	391,515
Parking Reserve	221	11,679	11,702	93	28	0	0	0	0	11,772	11,730
Infrastructure Reserve	226	555,540	556,717	3,244	1,342	0	0	(365,000)	0	193,784	558,059
Leave Reserve	227	308,504	309,126	2,468	745	0	0	(10,972)	0	300,000	309,871
Civic Centre Reserve	228	368,285	369,028	2,946	889	0	0	(121,231)	0	250,000	369,917
Library Reserve	229	170,153	170,286	1,361	410	19,847	0	0	0	191,361	170,696
Legal Reserve	262	171,274	171,620	1,370	414	17,356	0	(40,000)	0	150,000	172,034
Parking Facilities Reserve	266	211,344	158,171	21	381	2,228	0	(208,750)	0	4,843	158,552
Sustainability Reserve	267	166,866	166,936	1,335	402	0	0	(168,201)	0	0	167,338
Foreshore Redevelopment Reserve	273	4,878,023	4,956,140	38,977	11,945	0	0	(4,917,000)	0	0	4,968,085
Right of Way Reserve	276	194,154	194,496	1,352	469	0	0	(65,000)	0	130,506	194,965
Sculpture and Artworks	299	108,935	109,094	871	263	8,639	0	(70,000)	0	48,445	109,357
Green Infrastructure Reserve Fund	307	112,442	112,669	900	272	76,658	0	0	0	190,000	112,941
Active Transport Reserve	308	340,097	357,235	3,921	861	155,982	0	0	0	500,000	358,096
Information Technology Reserve	309	290,971	291,557	2,328	703	0	0	(20,000)	0	273,299	292,260
Recreation Precinct Reserve	310	21,907	22,041	175	53	0	0	(22,082)	0	0	22,094
Shark Barrier Reserve	323	110,000	110,000	880	265	25,000	0	0	0	135,880	110,265
Public Open Space Reserve	New	0	0	0	0	400,000	0	0	0	400,000	0
		9,038,549	9,087,247	70,389	21,901	1,736,710	0	(7,589,542)	0	3,256,106	9,109,148

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 8: CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
					YTD 30 11 2020			
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$ 42	\$ 0	\$ 42	\$ 0	Sale of Plotter/Printer	\$ 0	\$ 0	\$ 0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
42	0	42	0		0	0	0	

Comments - Capital Disposal/Replacements

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 9: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV - Residential Improved (RI)	0.068600	3,221	128,616,583	8,823,098	0	1,444	8,824,542	8,896,379	0	0	8,896,379
GRV - Residential Vacant (RV)	0.068600	68	3,095,900	212,379	0	2,032	214,411	227,978	0	0	227,978
GRV - Commercial Improved (CI)	0.068600	60	8,071,261	553,689	0	0	553,689	502,331	0	0	502,331
GRV - Commercial Vacant (CV)	0.068600	1	63,500	4,356	0	0	4,356	4,356	0	0	4,356
GRV - Industrial (I)	0.068600	1	28,020	1,922	0	0	1,922	804,920	0	0	804,920
GRV - Commercial Town (CT)	0.079500	117	10,651,931	846,829	0	-1,248	845,581	1,922	0	0	1,922
Sub-Totals		3,468	150,527,195	10,442,272	0	2,228	10,444,500	10,437,886	0	0	10,437,886
Minimum Payment											
Minimum \$											
GRV - Residential Improved (RI)	1,161	299	4,421,300	347,139	0	0	347,139	345,978	0	0	345,978
GRV - Residential Vacant (RV)	1,161	4	1,170	4,644	0	0	4,644	6,966	0	0	6,966
GRV - Commercial Improved (CI)	1,161	11	132,224	12,771	0	0	12,771	12,771	0	0	12,771
GRV - Commercial Town (CT)	1,161	19	253,171	22,059	0	0	22,059	22,059	0	0	22,059
Sub-Totals		333	4,807,865	386,613	0	0	386,613	387,774	0	0	387,774
Concession							10,831,113			10,825,660	
Amount from General Rates							(11,690)			(4,660)	
							10,819,423			10,821,000	
Ex-Gratia Rates							0			0	
Specified Area Rates							0			0	
Totals							10,819,423			10,821,000	

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-20	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 105 - Community Organisation	122,006		15,870	32,233	106,136	89,773	3,080	7,095
Loan 107 - Joint Library Project	3,127,127		121,486	246,927	3,005,641	2,880,200	83,614	199,622
Loan 108 - Community Organisation	202,303		15,639	31,490	186,664	170,813	4,920	5,271
	3,451,436	0	152,995	310,650	3,298,441	3,140,786	91,614	211,988

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 2020/21.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant/Contribution Provider	2020-21 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
						Received	Not Received
		\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
Grants Commission - General	WALGGC	78,021		78,021		39,872	38,149
Grants Commission - Roads	WALGGC	47,165		47,165		24,029	23,136
GOVERNANCE							
Occupational Health and Safety Initiatives	Local Government Insurance Services	1,000		1,000			1,000
Emergency Management - Aware grant	Town of Claremont		585	585		585	
COMMUNITY AMENITIES							
Food Organics Garden Organics	State Government of WA	25,000		25,000			25,000
RECREATION AND CULTURE							
Coastal monitoring project	Department of Transport	12,500		12,500		2,138	10,362
Bike Month event	Department of Transport		1,525	1,525		1,372	
Sustainability project	Public Transport Authority	8,000		8,000			8,000
Foreshore Development	Government Departments	9,000,000			9,000,000		9,000,000
Sports Precinct Development	Government Departments	2,000,000			2,000,000		2,000,000
Contribution towards Nature Based Play Area	Cottesloe Coastcare Association		4,545		4,545	4,545	
TRANSPORT							
Direct Grant	Main Roads WA	25,000		25,000		25,430	
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	50,000	16,950
Main Roads and Blackspot Funding	Main Roads WA	1,159,950			1,159,950	88,801	1,071,149
Local Roads and Infrastructure Program	Department of Infrastructure, Regional Development and Cities	0	103,768		103,768	51,884	
Playground Infrastructure	Funds held in trust	680,000			680,000		680,000
TOTALS		13,103,586	110,423	198,796	13,015,213	288,656	12,873,746
Operating	Operating		196,686			93,426	
Non-Operating	Non-operating		12,906,900			195,230	
			<u>13,103,586</u>			<u>288,656</u>	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

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 20	Amount Received	Amount Paid	Closing Balance 30-Nov-20
Cash in lieu of public open space	\$ 670,194	\$ 2,727	\$ 0	\$ 672,921
	670,194	2,727	0	672,921

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Car Parks					
○	Implementation of Parking Strategy	5.9000.5	0	10,000	25,000	(10,000)
○	Railway Street - North Cottesloe Primary School	5.1157.2	23,250	50,000	208,000	(26,750)
○	ACROD Bays Installation and Upgrade	5.9000.2	928	8,753	20,000	(7,825)
○	Car Parks Total		24,178	68,753	253,000	(44,575)
	Footpaths					
●	Curtin Avenue Slip Road (between Sydney Street heading south)	15.1048.2	6,500	0	6,500	6,500
●	Salvado Street Northside (Broome Street to George Street)	15.1168.2	6,500	0	6,500	6,500
●	Broome Street (BA)	15.1030.2	9,500	0	9,500	9,500
○	Various (Missing Links)	15.9000.2	2,556	12,501	10,000	(9,945)
○	Pram Ramp Upgrades	15.9000.2	0	0	10,000	0
○	Kerb Replacement	15.9000.2	0	0	10,000	0
○	Footpaths Total		25,056	12,501	52,500	12,555
	Irrigation					
○	Installation of Pipeline from Napier Street to Eric Street Bore	20.1136.2	0	8,334	20,000	
○	Upgrade to Grant Marine Park Controller	20.6090.2	0	15,000	15,000	0
○	Irrigation Total		0	23,334	35,000	0
	Right of Ways					
●	ROW 20D (Asphalt and Landscape)	24.2100.2	46,000	44,000	44,000	2,000
●	ROW 20C (Asphalt and Landscape)	24.2100.2	23,569	21,000	21,000	2,569
●	Right of Way Total		69,569	65,000	65,000	4,569

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Parks and Ovals					
○	Dutch Inn Playground Upgrade (C/F)	30.7031.2	8,144	0	215,000	8,144
○	East Cottesloe Playground	30.7035.2	0	0	680,000	0
	Various	30.9000.	12,215	0	0	12,215
○	Parks and Ovals Total		20,359	0	895,000	20,359
	Buildings					
○	Replacement of Electrical Distribution Board in Civic Centre	35.4050.2	0	0	15,000	0
○	Depot Construction (Retention)	35.4122.2	0	0	31,000	0
○	Refurbishment of Civic Centre Southern Gates	35.4050.2	0	0	10,000	0
○	Civic Centre Grounds Construction	35.6030.2	21,777	36,668	88,000	(14,891)
○	Storage Shed - Beach Wheelchairs	35.9000.2	0	10,000	10,000	(10,000)
○	Sports Precinct Development	35.4010.2	19,460	0	3,000,000	19,460
○	Library	35.4135.2	0	0	49,409	0
○	Rugby Clubhouse	35.4170.2	940	0	100,000	940
○	Indiana Tea House	35.4130.2	2,810	0	0	2,810
○	Buildings Total		44,987	46,668	3,303,409	(1,681)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Roads					
◎	MRRG Funded - Eric Street (Curtin Avenue to Charles Street)	40.1060.2	75,980	101,800	101,800	(25,820)
●	Forrest Street (Railway Street to Stirling Highway) RTR	40.1068.2	68,259	60,000	60,000	8,259
●	MRRG Funded - Eric Street (Stirling Highway to Gordon Street)	40.1078.2	145,623	108,500	108,500	37,123
●	Marine Parade Safety Crossing (Near Gibney Street)	40.1126.2	52,138	50,000	50,000	2,138
◐	MRRG Funded - North Street (West Coast Highway to Elizabeth Street)	40.1140.2	79,315	94,700	94,700	(15,385)
○	Railway Street Road Re-alignment	40.1156.2	5,184	0	550,000	5,184
●	Salvado Street (Broome Street to George Street) RTR	40.1168.2	44,713	28,000	28,000	16,713
○	Blackspot Project State - Broome Street and Eric Street Intersection Improvements	41.1030.2	4,800	100,000	100,000	(95,200)
○	Blackspot Project State - Railway Street and Eric Street Intersection Improvements	41.1156.2	0	0	100,000	0
○	Roads to Recovery Project	TBC	0	0	150,000	0
	Budget Amendment - Grant Street	40.1082.2	93,249	0	0	93,249
○	Roads Total		569,261	543,000	1,343,000	26,261

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Miscellaneous Infrastructure					
<input type="radio"/>	Art and Cultural Project	45.9000.2	0	20,000	60,000	(20,000)
<input type="radio"/>	Streetlight Upgrades and Improvements	45.9000.5	0	0	35,000	0
<input checked="" type="radio"/>	Replacement of Foreshore Log Fencing	45.6080.200	21,274	0	40,000	21,274
<input type="radio"/>	Beach Matting (C/F)	45.8041.2	0	20,000	20,000	(20,000)
<input type="radio"/>	Beach Access Path (N4, S4 & S15) (C/F)	45.4131.2	4,933	90,000	390,000	(85,067)
<input checked="" type="radio"/>	Foreshore Revitalisation Project - Detailed Design	45.6080.50	436,205	650,000	650,000	(213,795)
<input checked="" type="radio"/>	Foreshore Development - Stage 2 - Steps	45.6080.51	409,704	450,000	450,000	(40,296)
<input type="radio"/>	Foreshore Development - Construction	45.6080.52	4,652	0	12,000,000	4,652
<input type="radio"/>	Miscellaneous Infrastructure Total		876,768	1,230,000	13,645,000	(353,232)
	Streetscapes					
<input type="radio"/>	PSP Landscaping Project (C/F)	42.1048.2	23,079	60,000	60,000	(36,921)
<input checked="" type="radio"/>	Installation of Stone Set to Napoleon Street Trees	42.1138.2	15,365	0	16,000	15,365
<input type="radio"/>	Various Drink Fountains, Bench Seats	42.9000.2	5,407	14,250	15,000	(8,843)
<input type="radio"/>	Replacement of Traffic Management Signs	42.9000.2	0	14,250	15,000	(14,250)
<input type="radio"/>	Street Tree Planting	42.9000.5	79,512	129,151	363,755	(49,639)
<input type="radio"/>	Streetscapes Total		123,363	217,651	469,755	(94,288)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Plant , Equipment & Vehicles Total					
<input type="radio"/>	Plant, Machinery & Equipment	47.9000.2	0	40,000	170,000	(40,000)
<input type="radio"/>	Plant , Equip. & Vehicles Total		0	40,000	170,000	0
	Furniture & Office Equip.					
<input type="radio"/>	Administration Centre Office Layout Improvements	49.4050.2	0	30,000	30,000	(30,000)
<input type="radio"/>	CRM (C/F)	49.9000.11	0	12,501	30,000	(12,501)
<input type="radio"/>	IT Servers, Storage, Switches (C/F)	49.9000.14	0	100,000	100,000	(100,000)
<input checked="" type="radio"/>	Parking System	49.9000.20	321,591	378,750	378,750	(57,159)
<input type="radio"/>	Sound Level Monitor (C/F)	49.9000.23	0	12,000	12,000	(12,000)
<input type="radio"/>	Authority Version Upgrade (C/F)	49.9000.24	1,650	67,196	67,196	(65,546)
<input type="radio"/>	Online Purchasing and Payables (C/F)	49.9000.25	825	7,000	50,196	(6,175)
<input type="radio"/>	Elected Member Agenda Software	49.9000.26	0	15,000	15,000	(15,000)
<input checked="" type="radio"/>	Furniture & Office Equip. Total		324,066	622,447	683,142	(255,880)
<input type="radio"/>	Capital Expenditure Total		2,077,607	2,869,354	20,914,806	(685,912)

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING NOVEMBER 2020 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 15 DECEMBER 2020

LIST OF ACCOUNTS - NOVEMBER 2020

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
06/11/2020	1760.1005-01	The Royal Life Saving Society Australia	Home pool inspections	\$ 2,890.80
06/11/2020	1760.117-01	Department of the Premier & Cabinet	Advertising services	\$ 173.04
06/11/2020	1760.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 1,840.30
06/11/2020	1760.1334-01	Down Under Stump Grinding Pty Ltd	Grinding of stumps at various sites	\$ 484.00
06/11/2020	1760.137-01	Planning Institute Australia (WA)	Conference fees	\$ 890.00
06/11/2020	1760.139-01	Australia Post	Daily mail collected & delivered	\$ 1,796.00
06/11/2020	1760.15-01	Poolegrave Engravers	Information plaque for Peters Pool	\$ 550.00
06/11/2020	1760.1671-01	Work Clobber	Protective clothing	\$ 301.50
06/11/2020	1760.1724-01	Galena Nominees P/L atf Jason Signmakers	Signs	\$ 975.15
06/11/2020	1760.1741-01	Microchips Australia Pty Ltd	Trovan lid multipocket scanner	\$ 437.30
06/11/2020	1760.1911-01	Civiq Pty Ltd	Supply and deliver water filters	\$ 369.60
06/11/2020	1760.1915-01	Marketforce Pty Ltd	Advertising services	\$ 3,098.34
06/11/2020	1760.1954-01	AusQ Training	Training course	\$ 660.00
06/11/2020	1760.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape Supplies	Supply of yellow sand	\$ 160.10
06/11/2020	1760.2017-01	Clark Equipment	Supply and pickup Auger Drive	\$ 3,432.00
06/11/2020	1760.203-01	LO-GO Appointments	Temporary staff	\$ 10,608.80
06/11/2020	1760.2034-01	ColleaguesNagels Pty Ltd	200 rolls infringement tickets	\$ 2,812.13
06/11/2020	1760.2063-01	Arbor Carbon	Field assessments, lab testing and analysis	\$ 11,553.45
06/11/2020	1760.2067-01	Rico Enterprises P/L T/As Solo Resource Recovery	Waste removal services	\$ 77,531.10
06/11/2020	1760.2087-01	Australian Wide Taxation	Training course	\$ 395.00
06/11/2020	1760.2147-01	DN Construction Group Pty Ltd	Supply 2 memorial bench seats	\$ 5,478.00

LIST OF ACCOUNTS - NOVEMBER 2020

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
06/11/2020	1760.2191-01	Air Concepts Pty Ltd TA Airflow Maintenance	Carry out quarterly air conditioning maintenance	\$ 1,008.15
06/11/2020	1760.2248-01	Coastline Mowers	Supply of replacement depot small plant	\$ 6,033.25
06/11/2020	1760.2296-01	HiTech Security (WA) Pty Ltd	Callout to fit 2 cameras on Station Street	\$ 170.50
06/11/2020	1760.2354-01	CSCH Pty Ltd t/as Charles Service Company	Cleaning services	\$ 4,027.95
06/11/2020	1760.24-01	ZircoDATA Pty Ltd	Records storage	\$ 393.53
06/11/2020	1760.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering supplies	\$ 78.46
06/11/2020	1760.2424-01	Corsign WA Pty Ltd	Signs	\$ 2,481.60
06/11/2020	1760.2472-01	The Grid Trust t/as Heyder and Shears	Catering services	\$ 1,096.25
06/11/2020	1760.2504-01	The Fruit Box Group Pty Ltd	Catering supplies	\$ 148.64
06/11/2020	1760.2511-01	IPN Medical Centres Pty Ltd T/as Cottesloe Medical Centre	Pre-employment medical	\$ 165.00
06/11/2020	1760.2512-01	Trustee for Fiford Family Trust T/A WA Heritage Tree Surgeons	Tree pruning services	\$ 495.00
06/11/2020	1760.2588-01	F M Ayliffe	Reimbursement	\$ 31.39
06/11/2020	1760.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$ 893.04
06/11/2020	1760.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt recovery commission	\$ 2.75
06/11/2020	1760.2899-01	E Group Holdings Pty Ltd Trading As E-Fire and Safety	Upgrade and install batteries and reprogramming	\$ 1,171.50
06/11/2020	1760.2901-01	Thomson Geer Lawyers	Legal services	\$ 22,548.35
06/11/2020	1760.2915-01	Trustee for Allplan Unit Trust T/As Allarding and Associates	Planning consultation	\$ 1,805.10
06/11/2020	1760.2924-01	Terra Talis Pty Ltd T/As Poo 2 You	Sheep Manure	\$ 180.00
06/11/2020	1760.3020-01	Cobblestone Concrete Pty Ltd	Footpath instalation	\$ 5,135.47
06/11/2020	1760.3113-01	JB Hi-Fi Group Pty Ltd	IT hardware	\$ 384.96
06/11/2020	1760.3150-01	BrightMark Group Pty Ltd	Cleaning services	\$ 6,943.93
06/11/2020	1760.3188-01	Perrott Painting Maintenance Contracts Pty Ltd	Repair and paint water damaged areas civic centre	\$ 5,258.00
06/11/2020	1760.32-01	D Derwin	Reimbursement	\$ 141.85
06/11/2020	1760.3216-01	Royal Limestones and Landscapes	Replacement of old fencing	\$ 1,980.00
06/11/2020	1760.3237-01	A Squiers	Bond refund	\$ 200.00
06/11/2020	1760.3238-01	A Wright	Bond refund	\$ 1,500.00
06/11/2020	1760.3239-01	G E Robertson	Rates refund	\$ 210.25

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
06/11/2020	1760.3240-01	S Boulos	Bond refund	\$ 1,500.00
06/11/2020	1760.3242-01	S S Goh	Reimbursement	\$ 55.80
06/11/2020	1760.3243-01	A R Chalmers	Reimbursement	\$ 55.80
06/11/2020	1760.37-01	Winc Australia Pty Limited	General stationery	\$ 583.40
06/11/2020	1760.45-01	Town of Mosman Park	Removal of waste from Mosman Park depot	\$ 6,230.18
06/11/2020	1760.529-01	Hodge Collard Preston Pty Ltd	Concept design works	\$ 1,650.00
06/11/2020	1760.544-01	B M Pember	IT software support & development	\$ 6,534.00
06/11/2020	1760.55-01	Shire of Peppermint Grove	Library & community centre contribution	\$ 155,320.55
06/11/2020	1760.62-01	Bunnings Group Ltd	Various hardware	\$ 339.54
06/11/2020	1760.661-01	T-Quip	Supply and deliver parts for plant	\$ 3,522.30
06/11/2020	1760.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 540.78
06/11/2020	1760.78-01	Roads 2000 Pty Ltd	Road resurfacing works	\$ 140,537.70
06/11/2020	1760.79-01	Perth Irrigation Centre	Supply reticulation parts	\$ 437.40
06/11/2020	1760.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 370.00
06/11/2020	1760.84-01	West Australian Local Government Association	Elected member training	\$ 1,645.00
06/11/2020	1760.85-01	Western Metropolitan Regional Council	Bulk and green tip passes	\$ 23,668.13
06/11/2020	1760.88-01	Managed IT Pty Ltd	Provision of IT services	\$ 12,680.80
06/11/2020	1760.89-01	Major Motors Pty Ltd	Truck service	\$ 888.91
06/11/2020	1760.941-01	Boatshed Market Pty Ltd T/A Boatshed Fresh Food	Catering services	\$ 321.90
10/11/2020	00027165	Alinta	Gas supply	\$ 53.90
10/11/2020	00027166	Australian Taxation Office	FBT adjustment 2019/20	\$ 1,072.37
11/11/2020	00027167	Hoskins Contracting Pty Ltd	Refund of fees	\$ 2,527.50
17/11/2020	1761.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 25,929.39
17/11/2020	1762.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 701.22
17/11/2020	1762.2-01	Australian Services Union	Payroll deduction	\$ 284.90
17/11/2020	1762.3-01	Department of Human Services	Payroll deduction	\$ 359.16
20/11/2020	1763.1025-01	Landscape Elements Pty Ltd	Bond refund	\$ 1,000.00
20/11/2020	1763.1042-01	Iron Mountain Australia Group Pty L	Secure storage & rental	\$ 201.10
20/11/2020	1763.113-01	Telstra Corporation Limited	Communications charges	\$ 4,150.17
20/11/2020	1763.118-01	Water Corporation	Water charges club at various sites	\$ 10,198.54
20/11/2020	1763.121-01	Chubb Fire & Security Pty Ltd	Testing of emergency evacuation lights	\$ 247.50

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
20/11/2020	1763.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 7,615.58
20/11/2020	1763.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$ 7,117.00
20/11/2020	1763.126-01	Holcim (Australia) Pty Ltd	Supply smart grate for ROW66	\$ 513.38
20/11/2020	1763.128-01	Total Packaging (WA) Pty Ltd	Supply and delivery of 20 cartons of dog waste bags	\$ 5,033.60
20/11/2020	1763.1286-01	Total Eden Pty Ltd	Installation of stone set tree base surrounds	\$ 16,269.00
20/11/2020	1763.1361-01	Department of Transport	Vehicle search fees	\$ 632.40
20/11/2020	1763.146-01	Bring Couriers	Courier services	\$ 35.70
20/11/2020	1763.1479-01	Environmental Wastewater C S Pty Ltd	Sweeping services	\$ 7,071.51
20/11/2020	1763.15-01	Poolegrave Engravers	Supply stainless plaque for memorial seat	\$ 88.00
20/11/2020	1763.1503-01	Diamond Hire	Fence hire	\$ 643.50
20/11/2020	1763.1663-01	General Lighting Services WA	Carry out biannual emergency and exit lighting service	\$ 1,808.71
20/11/2020	1763.19-01	McLeods Barristers & Solicitors	Legal services	\$ 3,469.57
20/11/2020	1763.1933-01	Moore Stephens Perth	Training course	\$ 198.00
20/11/2020	1763.1956-01	Toolmart Australia Pty Ltd	New battery operated circular saw	\$ 1,738.00
20/11/2020	1763.1985-01	Julieman Pty Ltd T/A Complete Building Services	Supply and deliver meubeu timber	\$ 16,700.42
20/11/2020	1763.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape Supplies	Supply 2 cubic metres lawn mix	\$ 173.70
20/11/2020	1763.21-01	Landgate	Property searches	\$ 17.40
20/11/2020	1763.22-01	Landgate - VGO	Valuation expenses	\$ 101.67
20/11/2020	1763.2223-01	AAA Asphalt Surfaces	Asphalt supplies	\$ 1,237.50
20/11/2020	1763.2341-01	Electricity Generation and Retail	Electricity supply at various sites	\$ 16,304.10
20/11/2020	1763.2424-01	Corsign WA Pty Ltd	Signs	\$ 2,024.00
20/11/2020	1763.2512-01	Trustee for Fiford Family Trust T/A WA Heritage Tree Surgeons	Tree pruning services	\$ 330.00
20/11/2020	1763.2570-01	Greenshed Pty Ltd Trading as Living Turf	Landscape supplies	\$ 1,870.00
20/11/2020	1763.2579-01	Future Bicycle Innovations Pty Ltd	Service of ebike motor	\$ 250.00
20/11/2020	1763.2588-01	F M Ayliffe	Reimbursement	\$ 31.39
20/11/2020	1763.2644-01	Integrated Management Consultants P	Vehicle service	\$ 2,658.90
20/11/2020	1763.2663-01	Officeworks Ltd	Catering supplies	\$ 145.54
20/11/2020	1763.2797-01	Tim Davies Landscaping Pty Ltd	Landscape design	\$ 5,524.20
20/11/2020	1763.2823-01	Great Aussie Patios	Bond refund	\$ 1,000.00

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20/11/2020	1763.2865-01	Azul Profundo Pty Ltd T/As Cloud Nine Dry Cleaner	Drycleaning services	\$ 130.40
20/11/2020	1763.2886-01	Quadiant Finance Australia Pty Ltd	Monthly rental & service agreement folding machine	\$ 411.40
20/11/2020	1763.2915-01	Trustee for Allplan Unit Trust T/As Allarding and Associates	Specialist strategic planning advice	\$ 5,476.63
20/11/2020	1763.3037-01	Surun Services Pty Ltd	Repairs to light on groyne	\$ 1,069.20
20/11/2020	1763.3118-01	Audika Australia Pty Ltd	Pre-employment hearing test	\$ 77.00
20/11/2020	1763.3150-01	BrightMark Group Pty Ltd	Cleaning services	\$ 6,943.93
20/11/2020	1763.3244-01	J Macaulay	Bond refund	\$ 100.00
20/11/2020	1763.3245-01	A J Lane	Rates refund	\$ 855.14
20/11/2020	1763.3246-01	Luke Stephen Pestana T/A Perth Slushy King	Catering services	\$ 190.00
20/11/2020	1763.3247-01	J Sheena	Bond refund	\$ 200.00
20/11/2020	1763.3248-01	S C Caldow	Bond refund	\$ 1,000.00
20/11/2020	1763.37-01	Winc Australia Pty Limited	Statioanry supplies	\$ 737.10
20/11/2020	1763.540-01	Hooza Pty Ltd atf The McCartney Family Trust T/As Kerb Doctor	Repairs to kerbing infrastructure	\$ 3,598.10
20/11/2020	1763.544-01	B M Pember	IT software support & development	\$ 8,258.25
20/11/2020	1763.55-01	Shire of Peppermint Grove	Library & community centre contribution	\$ 157,326.95
20/11/2020	1763.57-01	Fines Enforcement Registry	Refund payment	\$ 180.00
20/11/2020	1763.600-01	Procott Incorporated	Procott contribution	\$ 116,106.05
20/11/2020	1763.602-01	WA Treasury Corporation	Loan repayment	\$ 18,380.01
20/11/2020	1763.610-01	Construction Training Fund	Construction training levies	\$ 34,134.59
20/11/2020	1763.62-01	Bunnings Group Ltd	Various hardware	\$ 475.45
20/11/2020	1763.661-01	T-Quip	Plant parts	\$ 377.30
20/11/2020	1763.742-01	Cottesloe Surf Life Saving Club Inc	Venue hire	\$ 335.00
20/11/2020	1763.78-01	Roads 2000 Pty Ltd	Road resurfacing works	\$ 95,768.47
20/11/2020	1763.79-01	Perth Irrigation Centre	Supply reticulation parts	\$ 759.15
20/11/2020	1763.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 370.00
20/11/2020	1763.803-01	Natural Area Holdings PL T/A Envirowest	Weed control natural areas	\$ 5,090.25
20/11/2020	1763.82-01	Civica Pty Ltd	Software licencing	\$ 4,953.30
20/11/2020	1763.88-01	Managed IT Pty Ltd	Provision of IT services	\$ 12,680.80
20/11/2020	1763.89-01	Major Motors Pty Ltd	Vehicle service	\$ 905.30

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20/11/2020	1763.941-01	Boatshed Market Pty Ltd T/A Boatshed Fresh Food	Catering services	\$ 1,536.59
20/11/2020	1763.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Various resurfacing works	\$ 50,507.82
23/11/2020	1764.2023-01	Fines Enforcement Registry	Lodgement fee	\$ 4,389.00
23/11/2020	00027168	S Emanuel	Bond refund	\$ 100.00
25/11/2020	1765.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$ 5,609.32
03/11/2020		Commonwealth Bank of Australia	Bank fees	\$ 442.35
12/11/2020		Town of Cottesloe Staff	Fortnightly payroll	\$ 123,600.71
16/11/2020		National Australia Bank	Bank fees	\$ 44.22
23/11/2020		National Australia Bank	Bank fees	\$ 42.55
25/11/2020		Town of Cottesloe Staff	Fortnightly payroll	\$ 119,459.18
30/11/2020		National Australia Bank	Bank fees	\$ 418.46
TOTAL				<u><u>\$ 1,478,172.21</u></u>