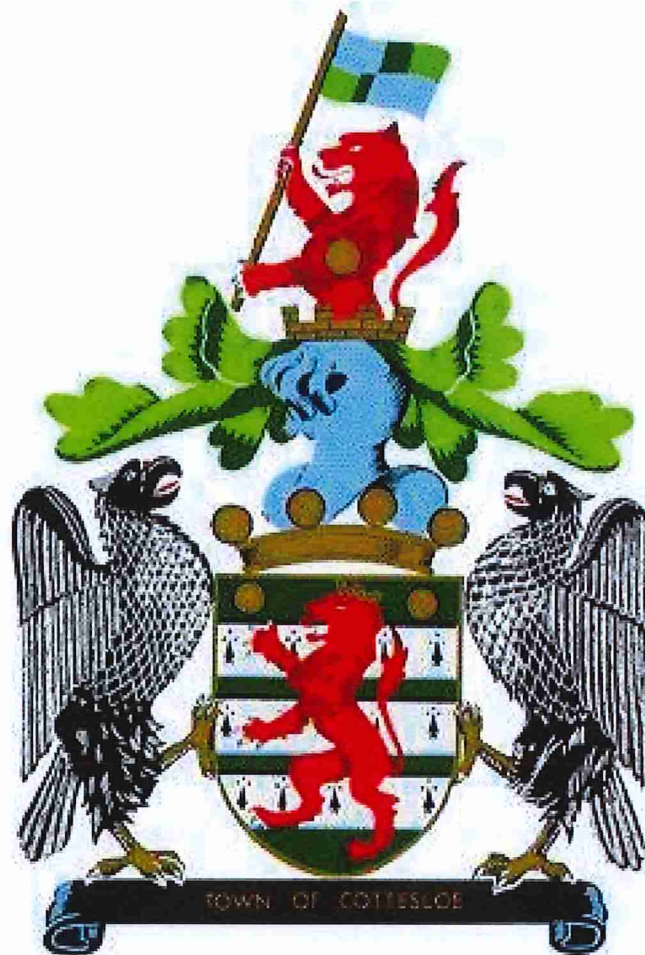


TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019

PRESENTED TO THE COUNCIL MEETING
ON 17 DECEMBER 2019

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2019

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 2019

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 2019 of \$7,678,709.

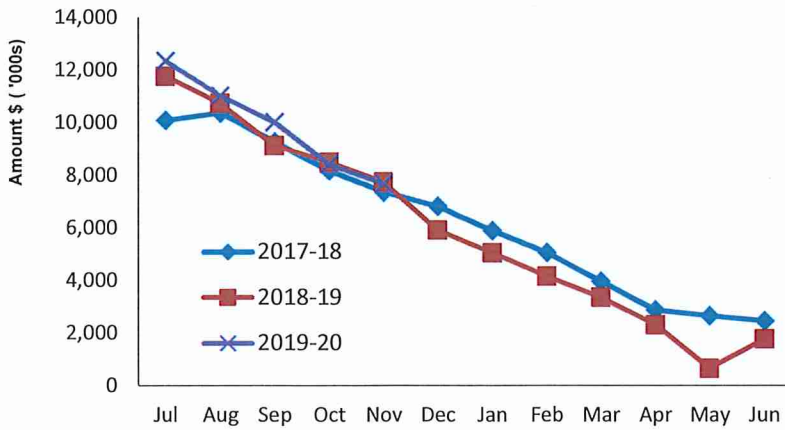
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Wayne Richards
Reviewed by: Neil Hartley
Date prepared: 4/12/2019

Town of Cottesloe
Monthly Summary Information
For the Period Ended 30 November 2019

Liquidity Over the Year (Refer Note 3)



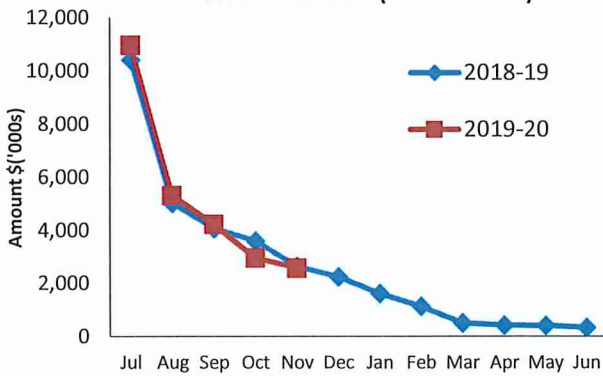
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 7,992,318
Restricted	\$ 10,433,488
	\$ 18,425,806

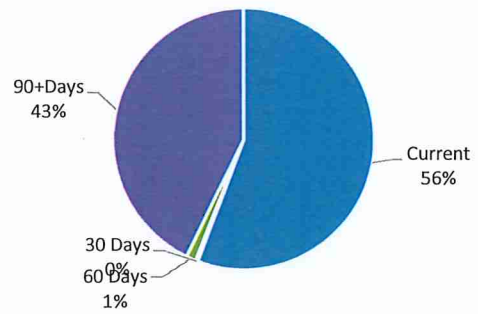
Receivables

Rates	\$ 2,587,432
Other	\$ 1,227,947
	\$ 3,815,379

Rates Receivable (Refer Note 6)



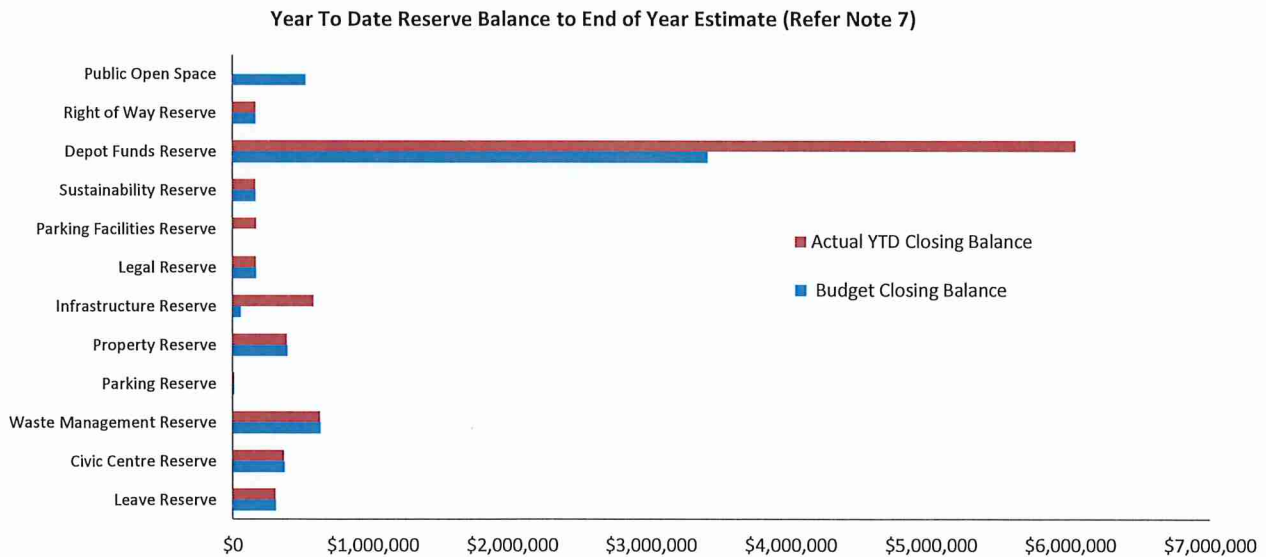
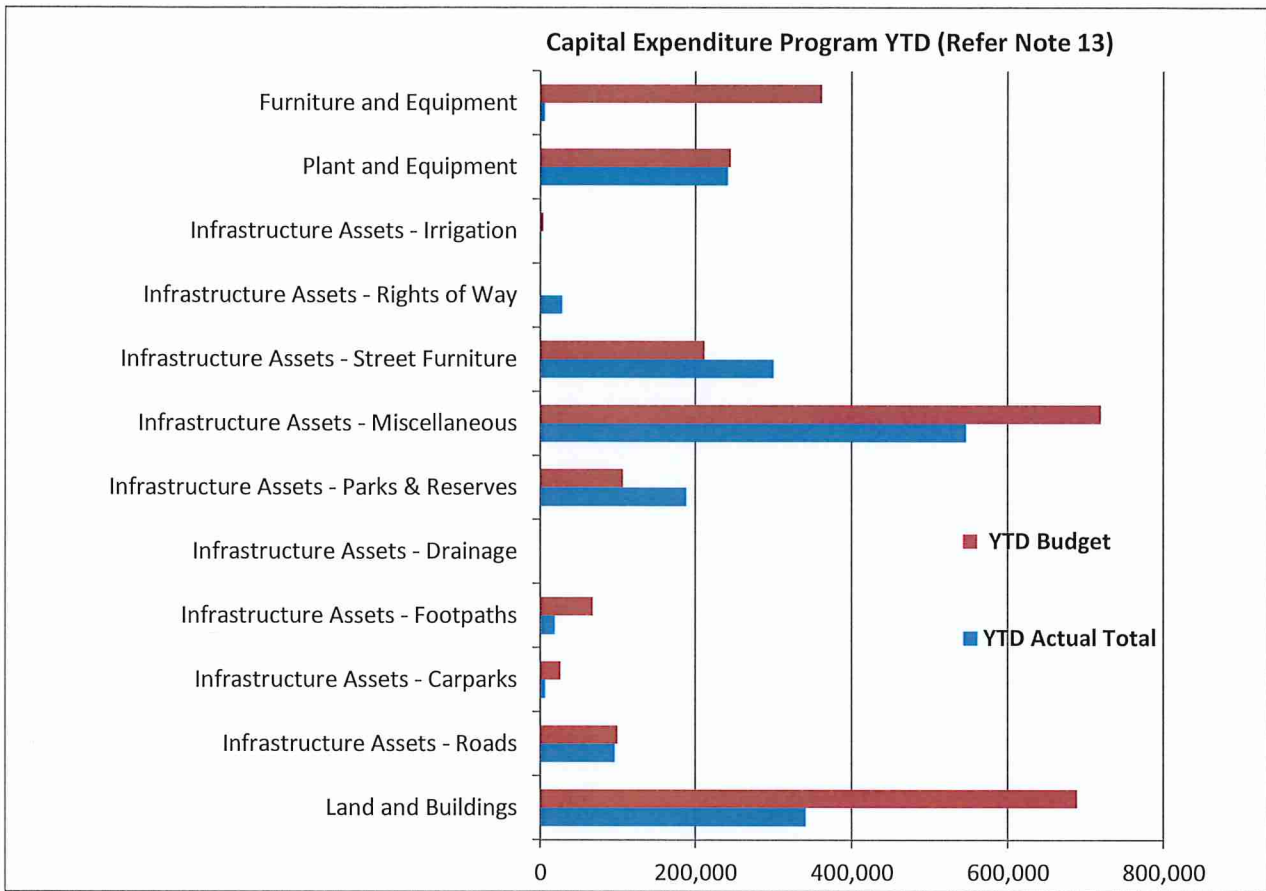
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 2019



Comments

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

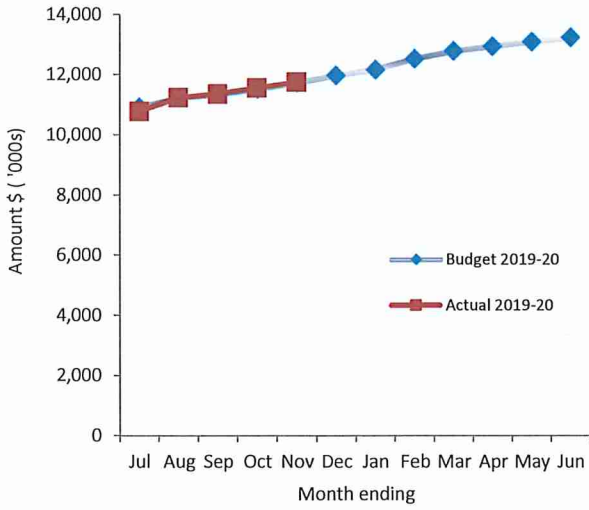
Town of Cottesloe

Monthly Summary Information

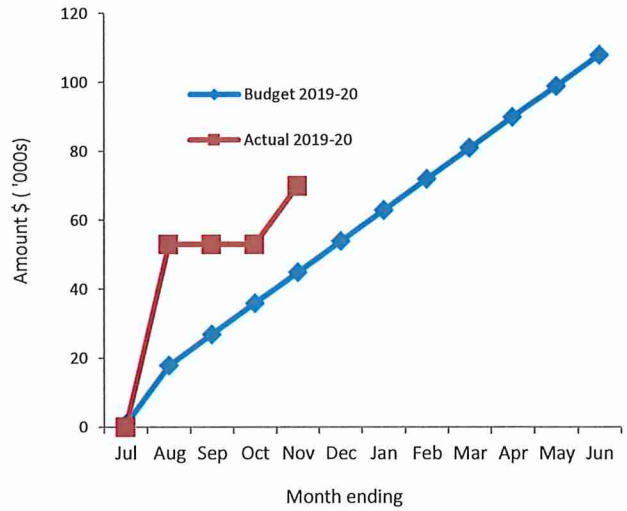
For the Period Ended 30 November 2019

Revenues

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

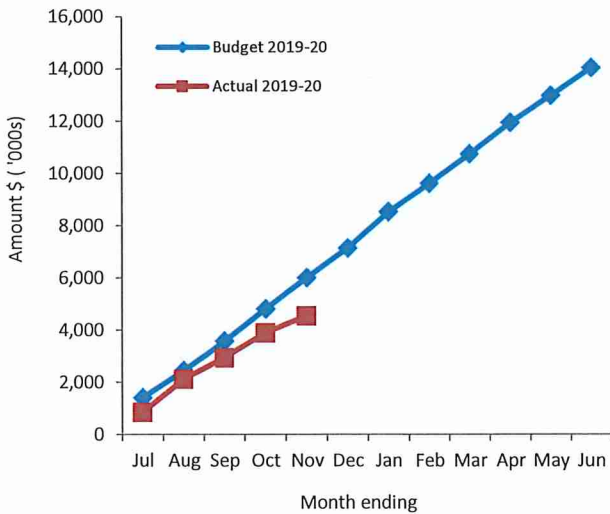


Budget Capital Revenue -v- Actual (Refer Note 2)

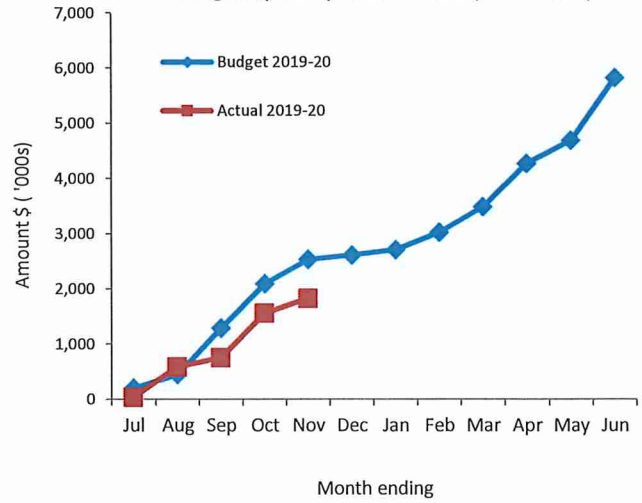


Expenditure

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 2019

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Original Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)- (a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	10,602,801	10,602,252	10,602,252	549	0%
General Purpose Funding - Other		265,016	307,840	603,057	(42,824)	(14%)
Governance		20,183	13,120	31,485	7,063	54%
Law, Order and Public Safety		41,869	27,257	38,550	14,612	54%
Health		95,837	92,649	106,430	3,188	3%
Education and Welfare		17,440	9,652	32,400	7,788	81%
Community Amenities		211,708	208,909	447,890	2,799	1%
Recreation and Culture		184,360	167,331	405,392	17,029	10%
Transport		220,039	232,415	764,100	(12,376)	(5%)
Economic Services		86,764	67,131	145,000	19,633	29%
Other Property and Services		344	210	500	134	64%
Total Operating Revenue		11,746,361	11,728,766	13,177,056	17,595	
Operating Expense						
General Purpose Funding		(120,615)	(123,534)	(296,460)	2,919	2%
Governance		(431,312)	(499,718)	(893,285)	68,406	14%
Law, Order and Public Safety		(157,974)	(157,163)	(361,058)	(811)	(1%)
Health		(124,958)	(121,963)	(292,662)	(2,995)	(2%)
Education and Welfare		(100,965)	(120,320)	(288,730)	19,355	16%
Community Amenities		(1,474,472)	(1,532,315)	(3,622,000)	57,843	4%
Recreation and Culture		(1,064,617)	(1,786,226)	(4,402,853)	721,609	40%
Transport		(904,662)	(1,433,338)	(3,461,424)	528,676	37%
Economic Services		(263,529)	(242,916)	(428,845)	(20,613)	(8%)
Other Property and Services		88,477	0	0	88,477	
Total Operating Expenditure		(4,554,627)	(6,017,493)	(14,047,317)	1,462,866	
Funding Balance Adjustments						
Add back Depreciation		0	880,181	2,112,267	(880,181)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		14,926	0	0	14,926	
Adjust Leave Provisions		(3,309)	0	0	(3,309)	
Net Cash from Operations		7,203,351	6,591,454	1,242,006	596,971	
Capital Revenues						
Grants, Subsidies and Contributions	11	69,751	4,167	60,000	65,584	1574%
Proceeds from Disposal of Assets	8	0	0	108,000	0	
Total Capital Revenues		69,751	4,167	168,000	65,584	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2019

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Original Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)- (a)/(a) %
Capital Expenses						
Furniture and Equipment	13	(5,450)	(361,840)	(436,000)	356,390	98%
Land and Buildings	13	(340,569)	(688,756)	(813,750)	348,187	51%
Plant and Equipment	13	(241,304)	(245,000)	(307,000)	3,696	2%
Infrastructure - Roads	13	(96,029)	(100,000)	(285,000)	3,971	4%
Infrastructure - Car parks	13	(6,040)	(26,252)	(155,000)	20,212	77%
Infrastructure - Footpaths	13	(18,194)	(67,998)	(102,000)	49,804	73%
Infrastructure - Parks & Reserves	13	(187,869)	(107,038)	(1,608,493)	(80,831)	(76%)
Infrastructure - Miscellaneous	13	(607,196)	(720,251)	(1,568,000)	113,055	16%
Infrastructure - Streetscape	13	(299,697)	(211,942)	(542,543)	(87,755)	(41%)
Infrastructure - Rights of Way	13	(27,745)	0	0	(27,745)	
Infrastructure - Irrigation	13	0	(4,167)	(10,000)	4,167	100%
Total Capital Expenditure		(1,830,093)	(2,533,244)	(5,827,786)	703,151	
Net Cash from Capital Activities		(1,760,342)	(2,529,077)	(5,659,786)	768,735	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	60,970	0	
Transfer from Reserves	7	0	0	3,345,874	0	
Repayment of Debentures	10	(144,098)	(128,874)	(292,575)	(15,224)	(12%)
Transfer to Reserves	7	(69,370)	(195,832)	(469,962)	126,462	65%
Net Cash from Financing Activities		(213,468)	(324,706)	2,644,307	111,238	
Net Operations, Capital and Financing		5,229,541	3,737,671	(1,773,473)	1,476,944	
Opening Funding Surplus(Deficit)	3	2,449,168	1,733,473	1,733,473	715,695	41%
Closing Funding Surplus(Deficit)	3	7,678,709	5,471,144	(40,000)	2,192,639	

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 2019

	YTD Actual (b)	Revised YTD Budget (a)	Original Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Note	\$	\$	\$	\$	%	
Operating Revenues						
Rates	9	10,602,801	10,602,252	10,602,252	549	0%
Operating Grants, Subsidies and Contributions	11	95,219	160,667	321,500	(65,448)	(41%)
Fees and Charges		777,788	773,165	1,825,920	4,623	1%
Interest Earnings		164,107	143,693	311,731	20,414	14%
Other Revenue		106,446	48,989	115,653	57,457	117%
Profit on Disposal of Assets	8	0	0	0	0	
Total Operating Revenue		11,746,361	11,728,766	13,177,056	17,595	
Operating Expense						
Employee Costs		(1,788,627)	(1,876,203)	(4,721,284)	87,576	5%
Materials and Contracts		(2,117,946)	(2,410,621)	(5,420,359)	292,675	12%
Utility Charges		(137,086)	(156,879)	(383,687)	19,793	13%
Depreciation on Non-Current Assets		0	(880,181)	(2,112,267)	880,181	100%
Interest Expenses		(52,376)	(95,907)	(230,161)	43,531	45%
Insurance Expenses		(141,605)	(155,332)	(165,600)	13,727	9%
Other Expenditure		(316,987)	(442,370)	(1,013,959)	125,383	28%
Loss on Disposal of Assets	8	0	0	0	0	
Total Operating Expenditure		(4,554,627)	(6,017,493)	(14,047,317)	1,462,866	
Funding Balance Adjustments						
Add back Depreciation		0	880,181	2,112,267	(880,181)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		14,926	0	0	14,926	
Adjust Provisions		(3,309)	0	0	(3,309)	
Net Cash from Operations		7,203,351	6,591,454	1,242,006	596,971	
Capital Revenues						
Grants, Subsidies and Contributions	11	69,751	4,167	60,000	65,584	1574%
Proceeds from Disposal of Assets	8	0	0	108,000	0	
Total Capital Revenues		69,751	4,167	168,000	65,584	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2019

	YTD Actual (b)	Revised YTD Budget (a)	Original Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Note	\$	\$	\$	\$	%	
Capital Expenses						
Furniture and Equipment	13	(5,450)	(361,840)	(436,000)	356,390	98%
Land and Buildings	13	(340,569)	(688,756)	(813,750)	348,187	51%
Plant and Equipment	13	(241,304)	(245,000)	(307,000)	3,696	2%
Infrastructure - Roads	13	(96,029)	(100,000)	(285,000)	3,971	4%
Infrastructure - Car parks	13	(6,040)	(26,252)	(155,000)	20,212	77%
Infrastructure - Footpaths	13	(18,194)	(67,998)	(102,000)	49,804	73%
Infrastructure - Drainage	13	0	0	0	0	
Infrastructure - Parks & Reserves	13	(187,869)	(107,038)	(1,608,493)	(80,831)	(76%)
Infrastructure - Miscellaneous	13	(607,196)	(720,251)	(1,568,000)	113,055	16%
Infrastructure - Streetscape	13	(299,697)	(211,942)	(542,543)	(87,755)	(41%)
Infrastructure - Rights of Way	13	(27,745)	0	0	(27,745)	
Infrastructure - Irrigation	13	0	(4,167)	(10,000)	4,167	100%
Total Capital Expenditure		(1,830,093)	(2,533,244)	(5,827,786)	703,151	
Net Cash from Capital Activities		(1,760,342)	(2,529,077)	(5,659,786)	768,735	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	60,970	0	
Transfer from Reserves	7	0	0	3,345,874	0	
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	(144,098)	(128,874)	(292,575)	(15,224)	(12%)
Transfer to Reserves	7	(69,370)	(195,832)	(469,962)	126,462	65%
Net Cash from Financing Activities		(213,468)	(324,706)	2,644,307	111,238	
Net Operations, Capital and Financing		5,229,541	3,737,671	(1,773,473)	1,476,944	
Opening Funding Surplus(Deficit)	3	2,449,168	1,733,473	1,733,473	715,695	41%
Closing Funding Surplus(Deficit)	3	7,678,709	5,471,144	(40,000)	2,192,639	

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 30 November 2019

	2019-2020 YTD Actual \$	2018-2019 Actual \$	2018-2019 YTD Actual \$
CURRENT ASSETS			
Receivables			
Rates	1,789,538	127,948	1,842,075
Emergency Services Levies	631,709	29,190	622,840
Rates and ESL Rebates	211,733	472	203,844
Accounts Receivable - Debtors	86,672	104,556	74,034
Provision for Doubtful Debts - Debtors	(21,051)	(7,271)	0
Accounts Receivable - Infringements	421,715	412,826	439,423
Provision for Doubtful Debts - Infringements	(206,048)	(203,199)	(213,801)
Accrued Income	47,705	21,295	145,693
GST	0	(14)	138
Self Supporting Loans	57,011	57,011	54,631
Prepayments	0	31,262	0
Other	(1,499)	0	0
Inventories			
Inventories	10,410	10,410	36,809
Provision for Obsolescence - Inventories			
Cash Assets			
Municipal Account	2,176,473	793,439	101,484
Till Floats & Petty Cash	700	700	700
Investment Account	0	3,035,947	1,166,980
Term Investments	5,815,145	0	5,039,916
Restricted - Reserves	9,768,432	9,699,062	11,600,625
Restricted - Trust Deposits	665,056	0	0
Restricted - Trust Bank	0	660,980	799,604
TOTAL CURRENT ASSETS	21,453,701	14,774,614	21,914,995
CURRENT LIABILITIES			
Payables	1,333,730	127,061	1,252,647
Bonds - other creditors	682,018	676,911	703,976
Trust - POS	660,980	660,980	0
Income in Advance	32,583	94,360	0
Accrued Expenses	1,240,236	1,010,061	608,268
Interest Bearing Liabilities	148,478	292,576	241,047
Provisions	941,789	945,098	822,162
TOTAL CURRENT LIABILITIES	5,039,814	3,807,047	3,628,100
NON CURRENT ASSETS			
Receivables			
Deferred Rates & ESL	166,185	181,111	170,836
Self Supporting Loans	398,150	398,150	455,161
Property Plant and Equipment			
Furniture and Equipment	545,140	539,690	468,504
Land and Buildings	83,616,151	83,275,582	83,431,941
Plant and Equipment	1,009,085	767,781	941,435
Equity Investments	734,521	734,521	837,050
Infrastructure			
Roads	14,843,968	14,747,939	14,598,194
Car Parks	1,094,450	1,088,410	1,116,440
Footpaths	5,366,257	5,348,063	5,445,789
Drainage	5,039,786	5,039,786	5,087,225
Parks and Reserves	2,591,456	2,403,587	2,331,143
Miscellaneous	7,683,296	7,076,100	5,908,617
Street Furniture	965,941	666,244	631,121
Right of Ways	1,022,658	994,913	1,026,777
Irrigation	174,520	174,520	185,425
TOTAL NON CURRENT ASSETS	125,251,564	123,436,397	122,635,658

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 November 2019

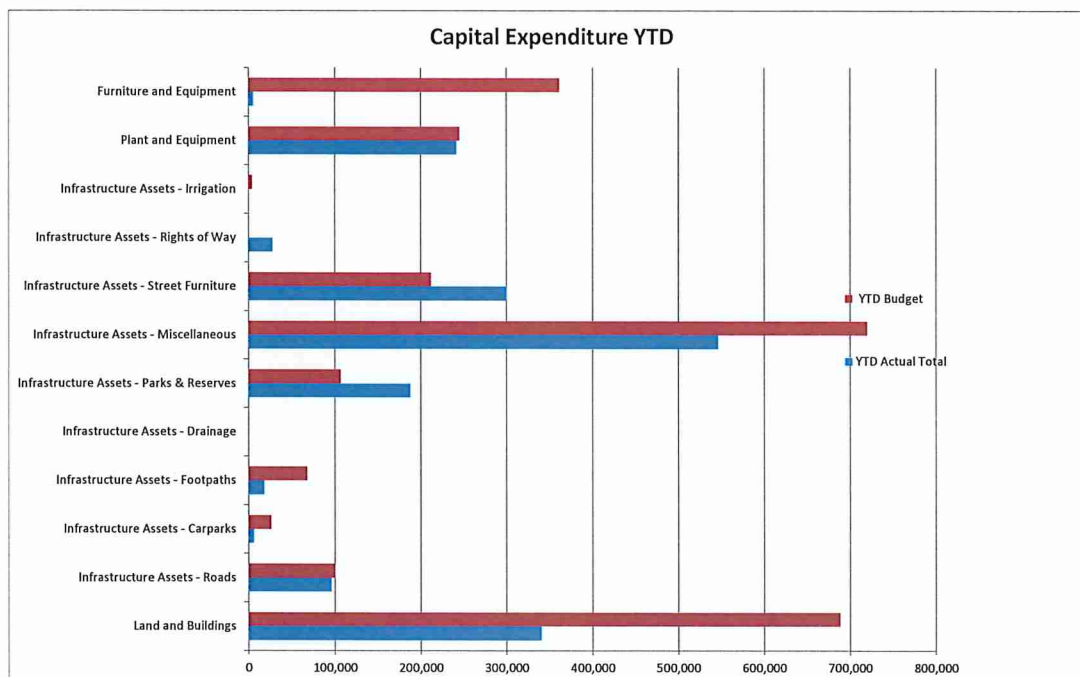
	2019-2020 YTD Actual \$	2018-2019 Actual \$	2018-2019 YTD Actual \$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	3,451,436	3,451,436	3,744,012
Provisions	80,578	80,578	76,058
TOTAL NON CURRENT LIABILITIES	3,532,014	3,532,014	3,820,070
NET ASSETS	138,133,437	130,871,950	137,102,483
EQUITY			
Reserves - Cash Backed	9,768,432	9,699,062	11,600,625
Reserves - Asset Revaluation	91,436,851	91,436,851	91,396,404
Retained Surplus	36,928,154	29,736,037	34,105,454
TOTAL EQUITY	138,133,437	130,871,950	137,102,483
RESERVES - CASH BACKED			
Opening Balance	11,086,362	11,086,362	11,086,361
Transfer to Reserves	1,534,202	1,464,832	697,405
Transfer from Reserves	(2,852,132)	(2,852,132)	(183,141)
TOTAL RESERVES - CASH BACKED	9,768,432	9,699,062	11,600,625
RESERVES - ASSET REVALUATION			
Opening Balance	91,436,851	91,436,851	91,396,404
TOTAL RESERVES - ASSET REVALUATION	91,436,851	91,436,851	91,396,404
RETAINED SURPLUS			
Opening Balance	28,348,737	28,046,012	28,688,578
Change in Net Assets from Operations	7,261,487	302,725	5,931,140
Transfer from Reserve	2,852,132	2,852,132	183,141
Transfer to Reserve	(1,534,202)	(1,464,832)	(697,405)
TOTAL RETAINED SURPLUS	36,928,154	29,736,037	34,105,454
TOTAL EQUITY	138,133,437	130,871,950	137,102,483

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2019

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	252,327	88,242	340,569	688,756	813,750	(348,187)
Infrastructure Assets - Roads	13	0	96,029	96,029	100,000	285,000	(3,971)
Infrastructure Assets - Carparks	13	6,040	0	6,040	26,252	155,000	(20,212)
Infrastructure Assets - Footpaths	13	0	18,194	18,194	67,998	102,000	(49,804)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Reserves	13	69,672	118,197	187,869	107,038	1,608,493	80,831
Infrastructure Assets - Miscellaneous	13	0	546,455	546,455	720,251	1,568,000	(173,796)
Infrastructure Assets - Street Furniture	13	0	299,697	299,697	211,942	542,543	87,755
Infrastructure Assets - Rights of Way	13	10,200	17,545	27,745	0	0	27,745
Infrastructure Assets - Irrigation	13	0	0	0	4,167	10,000	(4,167)
Plant and Equipment	13	0	241,304	241,304	245,000	307,000	(3,696)
Furniture and Equipment	13	0	5,450	5,450	361,840	436,000	(356,390)
Capital Expenditure Totals		338,239	1,431,113	1,769,352	2,533,244	5,827,786	(763,892)

Funded By:

Capital Grants and Contributions	69,751	0	50,000	69,751
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	0	0	0
Own Source Funding - Cash Backed Reserves				
Infrastructure Reserve	0	0	750,000	0
Parking Facilities Reserve	0	0	171,475	0
Depot Funds Reserve	0	0	2,249,464	0
Public Open Space Reserve	0	0	153,000	0
Total Own Source Funding - Cash Backed Reserves	0	0	3,323,939	0
Own Source Funding - Operations	1,699,601	2,533,244	2,453,847	(833,643)
Capital Funding Total	1,769,352	2,533,244	5,827,786	(763,892)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2019

	Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	31,485	0	31,485
General Purpose Funding - Rates	38,550	0	38,550
General Purpose Funding - Other	106,430	0	106,430
Law, Order and Public Safety	32,400	0	32,400
Health	447,890	0	447,890
Education and Welfare	405,392	0	405,392
Community Amenities	764,100	0	764,100
Recreation and Culture	145,000	0	145,000
Transport	500	0	500
Economic Services	13,177,056	0	13,177,056
Other Property and Services	0	0	0
Total Operating Revenue	15,148,803	0	15,148,803
Operating Expense			
Governance	(893,285)	0	(893,285)
General Purpose Funding	(361,058)	0	(361,058)
Law, Order and Public Safety	(292,662)	0	(292,662)
Health	(288,730)	0	(288,730)
Education and Welfare	(3,622,000)	0	(3,622,000)
Community Amenities	(4,402,853)	0	(4,402,853)
Recreation and Culture	(3,461,424)	0	(3,461,424)
Transport	(428,845)	36,000	(392,845)
Economic Services	0	0	0
Other Property and Services	(14,047,317)	0	(14,047,317)
Total Operating Expenditure	(27,798,174)	36,000	(27,762,174)
Funding Balance Adjustments			
Add back Depreciation	2,112,267	0	2,112,267
Adjust (Profit)/Loss on Asset Disposal	0	0	0
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	(10,537,104)	36,000	(10,501,104)
Capital Revenues			
Grants, Subsidies and Contributions	60,000	0	60,000
Proceeds from Disposal of Assets	108,000	0	108,000
Total Capital Revenues	168,000	0	168,000

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2019

	Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(813,750)	(32,000)	(845,750)
Infrastructure - Roads	(285,000)	(16,000)	(301,000)
Infrastructure - Car parks	(155,000)	0	(155,000)
Infrastructure - Footpaths	(102,000)	0	(102,000)
Infrastructure - Drainage	0	0	0
Infrastructure - Parks & Reserves	(1,608,493)	0	(1,608,493)
Infrastructure - Miscellaneous	(1,568,000)	25,000	(1,543,000)
Infrastructure - Streetscape	(542,543)	(20,000)	(562,543)
Infrastructure - Rights of Way	0	(35,000)	(35,000)
Infrastructure - Irrigation	(10,000)	0	(10,000)
Plant and Equipment	(307,000)	0	(307,000)
Furniture and Equipment	(436,000)	0	(436,000)
Total Capital Expenditure	(5,827,786)	(78,000)	(5,905,786)
Net Cash from Capital Activities	(5,659,786)	(78,000)	(5,737,786)
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	60,970	0	60,970
Transfer from Reserves	3,345,874	35,000	3,380,874
Purchase of Investments	0	0	0
Advances to Community Groups	(292,575)	0	(292,575)
Repayment of Debentures	(469,962)	0	(469,962)
Transfer to Reserves	2,644,307	0	2,644,307
Net Cash from Financing Activities	5,288,614	35,000	5,323,614
Net Operations, Capital and Financing	(10,908,276)	(7,000)	(10,915,276)
Opening Funding Surplus(Deficit)	0	0	0
Closing Funding Surplus(Deficit)	(10,908,276)	(7,000)	(10,915,276)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

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 2019

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 2019

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 2019

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 2019

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 2019

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 2019

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 2019

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Other	(42,824)	(14%)	Permanent	Fifty per cent of the financial assistance grant was paid to the Town in June 2019 in advance of the 2019-20 financial year, these monies are included in the carried forward surplus at the start of the financial year.
Governance	7,063	54%	Permanent	Extra revenue from reimbursements of paid parental leave, this will be offset by extra salaries payments when we pass these monies on to the recipient.
Law, Order and Public Safety	14,612	54%	Permanent	Extra revenue from fines and penalties.
Education and Welfare	7,788	81%	Timing	Timing of lease revenue now being charged half yearly (previously charged quarterly).
Recreation and Culture	17,029	10%	Timing	Timing of venue hire charges
Economic Services	19,633	29%	Permanent	Extra revenue from building and compliance charges
Other Property and Services	134	64%	Timing	Timing of other revenue
Operating Expense				
Governance	68,406	14%	Timing	Timing of expenditure on the 2019 council elections.
			Permanent	Extra expenditure on wages in administration due to staff resignations and pay out of entitlements.
			Timing	Timing of expenditure of contributions to WESROC projects.
			Permanent	Reduced expenditure on insurance.
			Permanent	Increased expenditure on contractors to cover vacant positions.
			Permanent	Reduced expenditure on events due to an event cancellation.
Education and Welfare	19,355	16%	Non Cash	Timing of contributions to the depreciation charges not having been posted. Upon auditor sign off of the annual financial statements depreciation charges will be posted.
Community Amenities	57,843	4%	Permanent	Reduced expenditure on waste collection and removal.
Recreation and Culture	721,609	40%	Non Cash	Timing of contributions to the depreciation charges not having been posted. Upon auditor sign off of the annual financial statements depreciation charges will be posted. Timing of beach contractor expenditure due to contract negotiations. Timing and possible deferral of project expenditure.
Transport	528,676	37%	Non Cash	Timing of contributions to the depreciation charges not having been posted. Upon auditor sign off of the annual financial statements depreciation charges will be posted. Timing of overhead and plant allocations, adjustments will be made to the cost recovery rates for plant and staff overheads to rectify this in the coming months.
Other Property and Services	88,477		Timing	
Non Cash				
Depreciation	(880,181)	(100%)	Non Cash	Timing of depreciation charges.
Capital Revenues				
Grants, Subsidies and Contributions	65,584	1574%	Timing	Timing of grant funding.

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

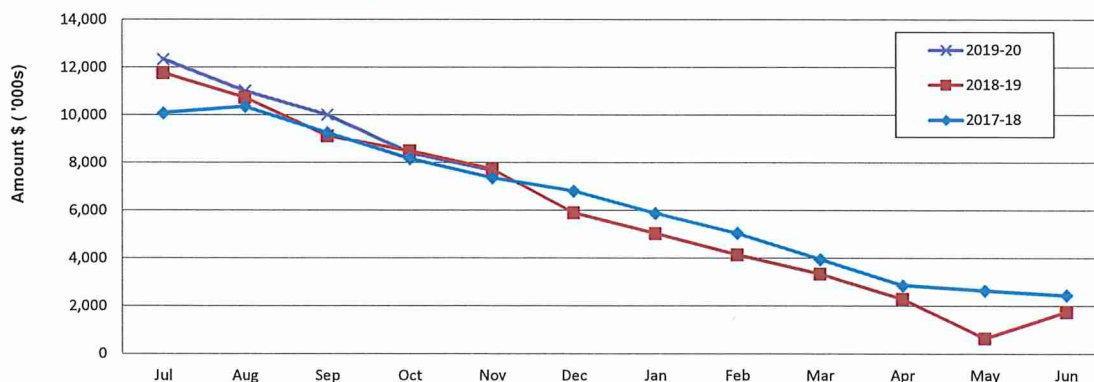
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Capital Expenses				
Furniture and Equipment	356,390	98%	Timing	Timing of expenditure - mainly smart parking system.
Land and Buildings	348,187	51%	Timing	Timing of expenditure - depot construction delays.
Infrastructure - Car parks	20,212	77%	Timing	Timing of expenditure.
Infrastructure - Footpaths	49,804	73%	Timing	Timing of expenditure, the remainder of the footpath program will be done after March 2020.
Infrastructure - Parks & Reserves	(80,831)	(76%)	Permanent	Extra expenditure on shaded seating at the foreshore.
Infrastructure - Miscellaneous	113,055	16%	Timing	Timing of expenditure.
			Permanent	Reduced expenditure on certain projects eg sundial renovation.
Infrastructure - Streetscape	(87,755)	(41%)	Timing	Timing of expenditure.
Infrastructure - Rights of Way	(27,745)		Permanent	Extra expenditure on right of way construction due to budget amendments made earlier in the financial year.
Infrastructure - Irrigation	4,167	100%	Timing	Timing of expenditure.
Financing				
Transfer to Reserves	126,462	65%	Timing	Timing of transfers.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 30 Nov 2019	30th June 2019	YTD 30 Nov 2018
		\$	\$	\$
Current Assets				
Municipal Account		2,176,473	793,439	101,484
Till Floats & Petty Cash		700	700	700
Investment Account		0	3,035,947	1,166,980
Term Investments		5,815,145	0	5,039,916
Restricted - Reserves		9,768,432	9,699,062	11,600,625
Restricted - Trust Deposits		665,056	0	0
Restricted - Trust Bank		0	660,980	799,604
Rates		1,789,538	127,948	1,842,075
Emergency Services Levies		631,709	29,190	622,840
Rates and ESL Rebates		211,733	472	203,844
Accounts Receivable - Debtors		86,672	104,556	74,034
Provision for Doubtful Debts - Debtors		(21,051)	(7,271)	0
Accounts Receivable - Infringements		421,715	412,826	439,423
Provision for Doubtful Debts - Infringements		(206,048)	(203,199)	(213,801)
Accrued Income		47,705	21,295	145,693
GST		0	(14)	138
Self Supporting Loans		57,011	57,011	54,631
Prepayments		0	31,262	0
Other		(1,499)	0	0
Inventories		10,410	10,410	36,809
Provision for Obsolescence - Inventories		0	0	0
		21,453,701	14,774,614	21,914,995
Less: Current Liabilities				
Payables		(1,333,732)	(127,061)	(1,252,647)
Bonds - other creditors		(682,018)	(676,911)	(703,976)
Trust - POS		(660,980)	(660,980)	0
Income in Advance		(32,583)	(94,360)	0
Accrued Expenses		(1,240,236)	(1,010,061)	(608,268)
Interest Bearing Liabilities		(148,478)	(292,576)	(241,047)
Provisions		(941,789)	(945,098)	(822,162)
		(5,039,816)	(3,807,047)	(3,628,100)
Less:				
Cash Reserves	7	(9,768,432)	(9,699,062)	(11,600,625)
Loans - Clubs		(57,011)	(57,011)	(54,631)
Add:				
Loans		148,478	292,576	241,047
Provisions		941,789	945,098	822,162
Net Current Funding Position		7,678,709	2,449,168	7,694,848

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 2019

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	Variable	2,176,473			2,176,473	NAB	At Call
(b) Term Deposits							
Term Deposit 64-955-9802	2.00%	6,274			6,274	NAB	24-Jan-20
Term Deposit 53-888-6659	2.00%	6,209			6,209	NAB	24-Jan-20
Term Deposit 36062109	1.55%	1,003,847			1,003,847	CBA	28-Jan-20
Term Deposit 36062109	1.66%	1,000,000			1,000,000	CBA	27-Feb-20
Term Deposit 36062109	1.39%	803,097			803,097	CBA	13-Jan-20
Term Deposit 36062109	1.40%	1,002,744			1,002,744	CBA	04-Feb-20
Term Deposits 4749300	1.35%	1,001,315			1,001,315	BANKWEST	06-Dec-19
Term Deposit 80-892-3297	1.55%	1,004,142			1,004,142	NAB	26-Feb-20
Term Deposit 4859947	1.70%		1,817,553		1,817,553	BANKWEST	03-Dec-19
Term Deposit 4865819	1.30%		1,030,766		1,030,766	BANKWEST	24-Jan-20
Term Deposit 4884331	1.35%		1,002,712		1,002,712	BANKWEST	23-Jan-20
Term Deposit 24-254-8087	1.55%		541,168		541,168	NAB	23-Feb-20
Term Deposit 036-157 58-1864	1.53%		1,833,351		1,833,351	WESTPAC	15-Jan-20
Term Deposit 36062109	1.22%		1,625,361		1,625,361	CBA	09-Dec-19
Term Deposit 36062109	1.37%		615,483		615,483	CBA	30-Dec-19
Term Deposit 98-664-7758	1.72%		741,931		741,931	NAB	09-Dec-19
Term Deposit 50-087-4898	1.30%		556,028		556,028	CBA	24-Feb-20
Term Deposit	1.55%			665,056	665,056	NAB	24-Feb-20
Total		8,004,101	9,764,355	665,056	18,433,513		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	3,193,098	1,283,099	0	4,476,197	25.2%
WESTPAC BANKING CORPORATION	0	1,833,351	0	1,833,351	10.3%
BANKWEST	1,001,315	3,851,032	0	4,852,347	27.3%
COMMONWEALTH BANK OF AUSTRALIA	3,809,688	2,796,873	0	6,606,561	37.2%
TOTAL	8,004,101	9,764,355	0	17,768,457	100%

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

Note 5: BUDGET AMENDMENTS
 Amendments to original budget since budget adoption. Surplus/(Deficit)

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						
70.9000.3	Reduce expenditure in ROW maintenance	July 2019 - 10.1.16	Operating Expenditure		15,000		15,000
25.2290.2	Capital repairs to ROW 58	July 2019 - 10.1.16	Capital Expenditure			(15,000)	0
40089.308.21	Transfer from Active Transport Reserve to fund wayfinding project	July 2019 - 10.1.18	Transfer from Reserves		15,000		15,000
NEW	Wayfinding project by PTA	July 2019 - 10.1.18	Operating Expenditure			(15,000)	0
85.9000.2	Reduction in Road Maintenance expenditure	August 2019 - 10.1.16	Operating Expenditure		20,000		20,000
25.1042.2	Brick Paving Replacement - Clapham Lane	August 2019 - 10.1.16	Capital Expenditure			(20,000)	0
42.9000.2	Install Bike Racks at various sites	August 2019 - 10.3.8	Capital Expenditure			(20,000)	(20,000)
40089.308.21	Transfer funds for new bike racks from the active transport reserve	August 2019 - 10.3.8	Transfer from Reserves		20,000		0
40.1018.2	Road Construction - Beach Street	September 2019 10.1.7	Capital Expenditure			(8,000)	(8,000)
45.1034.2	Road Construction - Burt Street	September 2019 10.1.7	Capital Expenditure			(6,000)	(14,000)
40.1012.2	Road Construction - Avonmore Terrace	September 2019 10.1.7	Capital Expenditure			(2,000)	(16,000)
85.9000.3	Road Maintenance	September 2019 10.1.7	Operating Expenditure		16,000		0
35.4122.2	Property Construction - New depot	November 2019	Capital Expenditure			(56,000)	(56,000)
45.9000.2	Miscellaneous Infrastructure - Sundial refurbishment	November 2019	Capital Expenditure		25,000		(31,000)
35.4050.2	Property Construction - Civic centre air conditioning	November 2019	Capital Expenditure		14,000		(17,000)
35.4130.2	Property Construction - Indiana tea house electrical	November 2019	Capital Expenditure		10,000		(7,000)
				0	135,000	(142,000)	(7,000)

Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus/(Deficit)
Non Cash Item

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

Note 6: RECEIVABLES

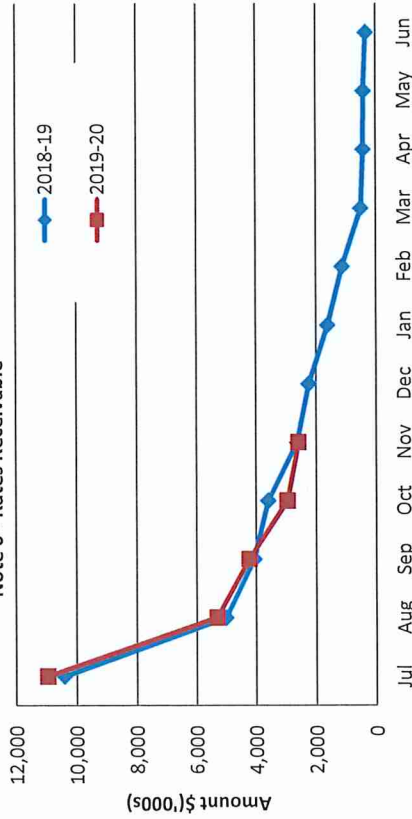
Receivables - Rates & ESL

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

	YTD 30 Nov 2019	YTD 30 Nov 2018	30th June 2019
	\$	\$	\$
	338,249	300,706	300,706
	10,602,801	10,137,213	10,210,579
	(8,353,618)	(7,802,168)	(10,173,036)
	2,587,432	2,635,751	338,249
Net Rates Collectable	2,587,432	2,635,751	338,249
% Collected	76.35%	74.75%	96.78%

Net Rates Collectable
% Collected

Note 6 - Rates Receivable

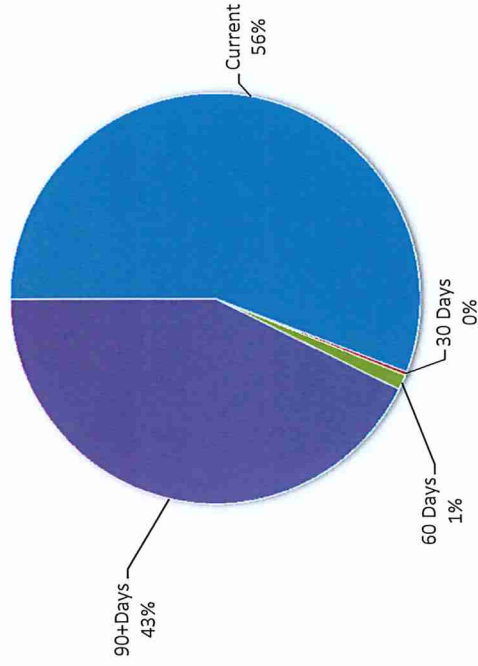


Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	48,379	258	1,029	37,006
Total Receivables General Outstanding				86,672

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

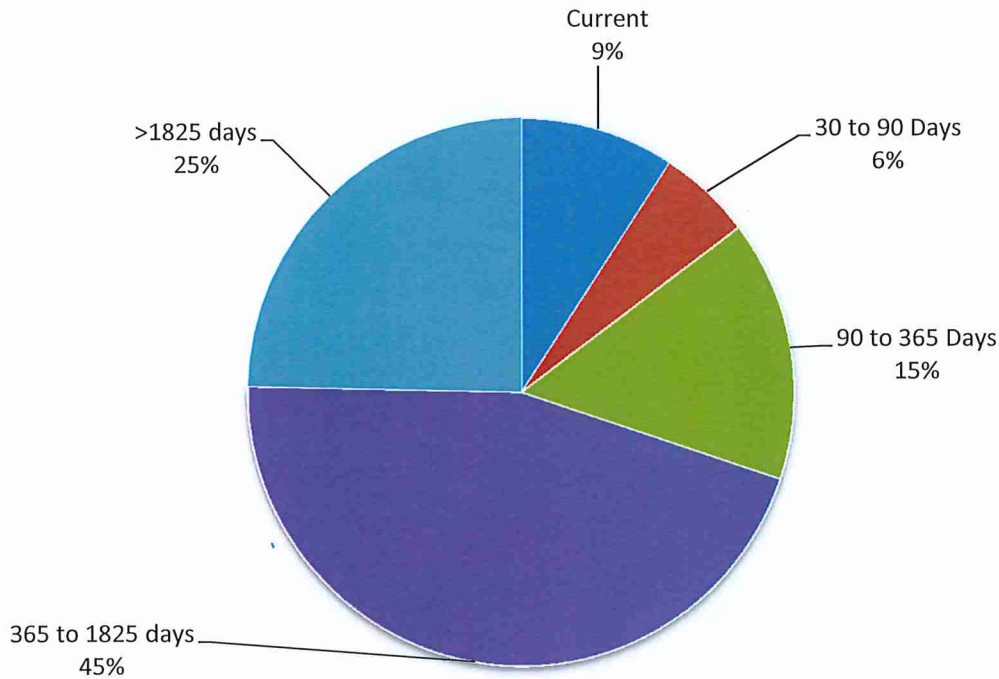
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	38,650	23,407	64,974	190,647	104,037
Total Receivables General Outstanding					<u>421,715</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.

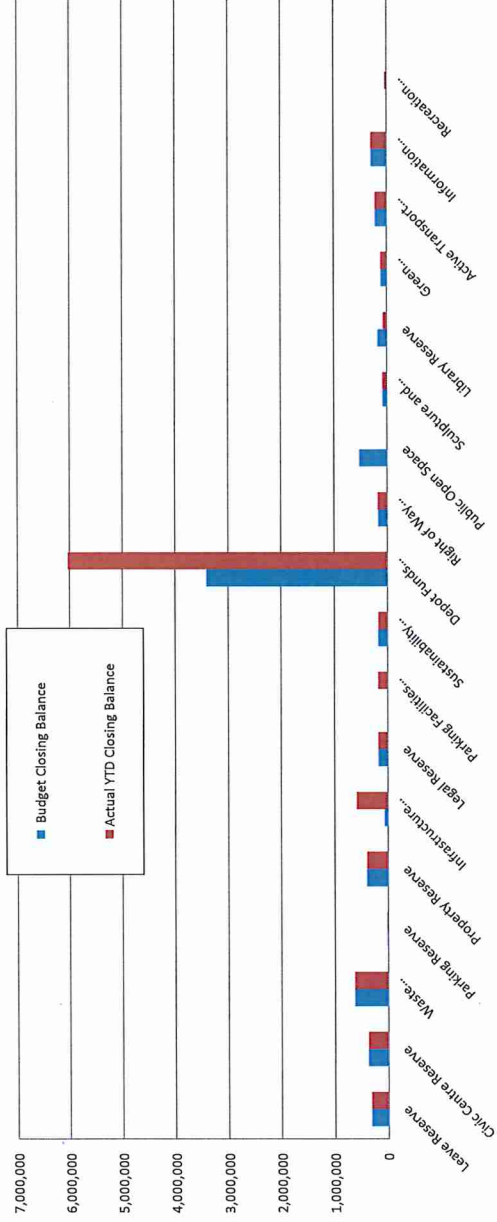
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2019

Note 7: Cash Backed Reserve.

2019-20

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
Leave Reserve	227	\$ 304,359	\$ 304,167	\$ 6,124	\$ 2,037	\$ 0	\$ 0	\$ 0	\$ 0	\$ 308,483	\$ 306,204
Civic Centre Reserve	228	362,993	363,108	7,352	2,431	0	0	0	0	370,345	365,539
Waste Management Reserve	219	614,524	613,750	12,446	4,150	0	0	0	0	626,970	623,900
Parking Reserve	221	11,511	11,515	233	77	0	0	0	0	11,744	11,592
Property Reserve	220	384,221	384,308	7,782	2,573	0	0	0	0	392,003	386,881
Infrastructure Reserve	226	568,239	575,183	14,531	3,851	225,248	0	(750,000)	0	62,018	579,034
Legal Reserve	262	168,773	168,866	3,418	1,131	0	0	0	0	172,191	169,997
Parking Facilities Reserve	266	171,460	171,622	15	1,149	0	0	(171,475)	0	0	172,771
Sustainability Reserve	267	164,469	164,520	3,331	1,102	0	0	0	0	167,800	165,622
Depot Funds Reserve	273	5,611,762	5,993,612	46,913	44,559	0	0	(2,249,464)	0	3,409,211	6,038,171
Right of Way Reserve	276	163,033	166,597	3,302	1,116	0	0	0	0	166,535	167,713
Public Open Space	292	660,766	0	13,383	0	0	0	(153,000)	0	521,149	0
Sculpture and Artworks	299	78,713	77,825	1,594	521	0	0	0	0	80,307	78,346
Library Reserve	229	64,999	64,922	3,377	435	104,305	0	0	0	172,661	65,357
Green Infrastructure Reserve Fund	307	109,135	110,861	2,157	742	0	0	0	0	111,292	111,603
Active Transport Reserve	308	210,144	213,638	4,256	1,430	0	0	0	0	214,400	215,068
Information Technology Reserve	309	284,400	286,880	5,760	1,921	0	0	0	0	290,160	288,801
Recreation Precinct Reserve	310	21,500	21,687	435	145	0	0	(21,935)	0	0	21,832
		9,953,001	9,699,061	136,409	69,370	333,553	0	(3,345,874)	0	7,077,089	9,768,431

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 30 November 2019

Note 8 CAPITAL DISPOSALS

	Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments			
						YTD 30 11 2019	Actual Profit/(Loss)	Variance				
	Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)						Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Amended Current Budget YTD 30 11 2019
\$		\$	\$	\$		\$		\$				
							0		0			0
							0		0			0
							0		0			0
							0		0			0
							0		0			0
							0		0			0
							0		0			0
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							0		0			0
							0		0			0
							0		0			0
							0		0			0
							0		0			0
							0		0			0
							0		0			0

Comments - Capital Disposal/Replacements

Whilst there have been some plant and vehicles disposed during the 2019/20 year to date, these cannot be processed in the accounting software until the 2018-19 accounts have been signed off by the Town's auditors

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

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 \$
RATE TYPE											
Differential General Rate											
GRV - Residential Improved (RI)	0.063984	3,217	135,116,625	8,645,302	16,336	534	8,662,172	8,659,408	0	0	8,659,408
GRV - Residential Vacant (RV)	0.063984	78	3,562,020	227,912	(10,596)	(361)	216,955	212,633	0	0	212,633
GRV - Commercial Improved (CI)	0.063984	65	8,282,404	529,941	0	0	529,941	529,941	0	0	529,941
GRV - Commercial Vacant (CV)	0.063984	2	150,000	9,598	0	0	9,598	9,598	0	0	9,598
GRV - Industrial (I)	0.063984	1	31,050	1,987	0	0	1,987	801,428	0	0	801,428
GRV - Commercial Town (CT)	0.074260	120	10,728,686	796,712	0	0	796,712	1,987	0	0	1,987
Sub-Totals		3,483	157,870,785	10,211,452	5,740	173	10,217,365	10,214,995	0	0	10,214,995
Minimum Payment											
GRV - Residential Improved (RI)	1,161	300	4,715,360	348,300			348,300	349,461	0	0	349,461
GRV - Residential Vacant (RV)	1,161	8	16,893	9,288			9,288	9,288	0	0	9,288
GRV - Commercial Improved (CI)	1,161	11	141,970	12,771			12,771	12,771	0	0	12,771
GRV - Commercial Town (CT)	1,161	17	242,538	19,737			19,737	19,737	0	0	19,737
Sub-Totals		336	5,116,761	390,096	0	0	390,096	391,257	0	0	391,257
Concession											
Amount from General Rates							10,607,461				10,606,252
Ex-Gratia Rates							(4,660)				(4,000)
Specified Area Rates							10,602,801				10,602,252
Totals											10,602,252

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 105 - Community Organisation	152,323		14,927	30,317	137,396	122,006	4,737	9,010
Loan 107 - Joint Library Project	3,358,733		113,948	231,605	3,244,785	3,127,128	109,327	214,945
Loan 108 - Community Organisation	232,956		15,223	30,653	217,733	202,303	3,157	6,107
	3,744,012	0	144,098	292,575	3,599,914	3,451,437	117,221	230,062

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 2019/20.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant/Contribution Provider	Approval	2019-20 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status Received	Recoup Status Not Received
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	165,000		165,000		44,457	120,543
Grants Commission - Roads	WALGGC	Y	100,000		100,000		23,452	76,548
GOVERNANCE								
Occupational Health and Safety Initiatives Council on the Aging	Local Government Insurance Services Contribution towards seniors week	Y	4,000 0		4,000 850		850	4,000
COMMUNITY AMENITIES								
Coastal monitoring project	Department of Transport	Y	12,500		12,500			12,500
Sustainability project	Public Transport Authority	Y	10,000		10,000			10,000
RECREATION AND CULTURE								
Bond forfeiture contribution	Various venue hire	Y					182	
TRANSPORT								
Direct Grant	Main Roads WA	Y	24,000		24,000		25,478	(1,478)
Other Contributions	Various	Y	5,000		5,000		800	
ROW Contributions	Various	Y	10,000			10,000	2,801	7,199
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	Y	50,000			50,000	66,950	
TOTALS			380,500	0	321,350	60,000	164,970	229,312

Operating	315,500	95,219
Non-Operating	60,000	69,751
	<u>375,500</u>	<u>164,970</u>

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

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 19	Amount Received	Amount Paid	Closing Balance 30-Nov-19
Cash in lieu of public open space	\$ 660,980	\$ 0	\$ 0	\$ 660,980
	660,980	0	0	660,980

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Car Parks					
○	ACROD Bay Compliance Upgrade	5.9000.2	0	6,252	15,000	(6,252)
○	North Cottesloe Primary School - Drop Off and Parking Improvements	5.1157.2	6,040	20,000	140,000	(13,960)
○	Car Parks Total		6,040	26,252	155,000	(20,212)
	Footpaths					
○	Marine Parade West side (Warton St to Beach St)	15.1126.2	0	13,333	20,000	(13,333)
○	Marine Parade West side (Deane St to Salvado St)	15.1126.2	0	13,333	20,000	(13,333)
○	Marine Parade West side (Salvado St and Princes St)	15.1126.2	0	6,667	10,000	(6,667)
●	Pearse St North Side (50 Metres Starting at Marine Parade)	15.1148.2	3,657	3,333	5,000	324
○	Reginald Street Southside (George St to Curtin Ave)	15.1158.2	0	6,000	9,000	(6,000)
○	Bardsden St Eastside (Forrest St to Jarrad St)	15.1016.2	0	13,333	20,000	(13,333)
●	Margaret St Eastside (Various Sections)	15.1124.2	2,323	2,000	3,000	323
●	Salisbury St Westside (Various Sections)	15.1166.2	4,792	3,333	5,000	1,459
●	Missing Links	15.9000.2	7,422	6,666	10,000	756
○	Footpaths Total		18,194	67,998	102,000	(49,804)
	Irrigation					
○	Various	20.9000.2	0	4,167	10,000	(4,167)
○	Irrigation Total		0	4,167	10,000	(4,167)
	Right of Ways					
	Right of Way No 58 - Budget Amendment July 2019	25.2290.2	27,745	0	0	27,745
	Right of Way Total		27,745	0	0	27,745

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

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					
<input type="radio"/>	Foreshore - Shaded Seating	29.5011.2	68,172	0	0	68,172
<input type="radio"/>	Foreshore Works (C/F)	30.5010.2	1,983	14,586	955,900	(12,603)
<input type="radio"/>	Playground Construction (C/F)	30.9000.2	5,206	4,167	403,000	1,039
<input type="radio"/>	Disability Playground Equipment (C/F)	30.9000.2	0	0	25,000	0
<input checked="" type="radio"/>	Natural Areas Management	30.9000.5	111,008	88,285	169,779	22,723
<input type="radio"/>	Fish Habitat Protection Area Signage Upgrade (C/F)	30.7123.2	0	0	20,000	0
<input type="radio"/>	Foreshore Signage (C/F)	29.6082.2	1,500	0	34,814	1,500
<input type="radio"/>	Parks and Ovals Total		187,869	107,038	1,608,493	80,831
	Buildings					
<input type="radio"/>	Town of Cottesloe Works Depot Construction (C/F)	35.4122.2	252,327	571,251	588,750	(318,924)
<input type="radio"/>	Civic Centre Grounds Construction	35.6030.2	48,158	62,505	150,000	(14,347)
<input checked="" type="radio"/>	Indiana Toilets Electrical Compliance Works	35.4130.2	0	0	10,000	0
<input type="radio"/>	Civic Centre Airconditioner Replacements	35.4050.2	40,084	50,000	50,000	(9,916)
<input type="radio"/>	Civic Centre Painting	35.4050.2	0	5,000	5,000	(5,000)
	Buildings Total		340,569	688,756	803,750	(348,187)
	Roads					
<input checked="" type="radio"/>	Beach Street (Marine Parade to Avonmore Street) - RTR	40.1018.2	29,704	28,000	22,000	1,704
<input checked="" type="radio"/>	Burt Street (Railway Street to Dalgety Street) - RTR	40.1034.2	30,976	22,000	25,000	8,976
<input checked="" type="radio"/>	Avonmore Terrace (Deane St to Pearce St) - RTR	40.1012.2	29,510	25,000	28,000	4,510
<input type="radio"/>	Railway Street re-alignment (North Cottesloe Primary School Improvements)	40.1156.2	5,839	25,000	210,000	(19,161)
<input type="radio"/>	Roads Total		96,029	100,000	285,000	(3,971)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2019

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Miscellaneous Infrastructure					
○	Sculpture	45.9000.2	0	0	70,000	0
●	Sundial Sculpture (C/F)	45.9000.2	18,866	44,000	44,000	(25,134)
○	Beach Access Paths	45.4131.2	43,338	24,000	420,000	19,338
●	Foreshore Development (C/F)	45.6080.2	148,538	161,252	170,000	(12,714)
○	Street Lighting LED Upgrade	45.9000.5	7,196	37,332	57,000	(30,136)
○	Deane Street Retaining Wall Upgrade	45.1052.2	6,513	0	207,000	6,513
○	Stairs Construction - ROW 32B	45.2160.2	1,585	37,500	50,000	(35,915)
○	Fencing - Sea View Golf Club	45.1171.2	0	0	30,000	0
○	Beach Matting	45.8041.2	0	20,000	20,000	(20,000)
●	Marine (Shark) Barrier	45.4185.2	381,160	396,167	500,000	(15,007)
○	Miscellaneous Infrastructure Total		607,196	720,251	1,568,000	(113,055)
	Streetscapes					
●	Various Drink Fountains, Bench Seats & Way Finding Signage	42.9000.2	18,385	10,419	35,000	7,966
●	Street Tree Planting	42.9000.5	177,363	139,123	257,543	38,240
○	Nature Scape - Vlamingh Memorial	42.6160.2	0	0	50,000	0
○	Eric Street/Marine Parade Landscaping	42.1126.2	0	0	10,000	0
●	Napoleon Street Tree Planting	42.1138.2	103,949	0	80,000	103,949
○	Curtin Avenue PSP Planting	42.1048.2	0	62,400	120,000	(62,400)
●	Streetscapes Total		299,697	211,942	552,543	87,755

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2019

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					
	Plant , Equipment & Vehicles	47.9000.2	241,304	245,000	307,000	(3,696)
●	Plant , Equip. & Vehicles Total		241,304	245,000	307,000	0
	Furniture & Office Equip.					
○	CCTV - Napoleon Street	49.9000.8	0	60,000	60,000	(60,000)
○	Customer Relationship Management System (C/F)	49.9000.11	3,400	14,586	35,000	(11,186)
○	Hardware Replacement - Other	49.9000.14	0	31,254	75,000	(31,254)
○	Personal Camera's - Rangers (C/F)	49.9000.19	0	15,000	15,000	(15,000)
○	Smart Parking System	49.9000.20	2,050	225,000	225,000	(222,950)
○	Plotter Replacement	49.9000.21	0	6,000	6,000	(6,000)
○	Software Upgrade - Roman	49.9000.22	0	0	10,000	0
○	Sound Level Meter	49.9000.23	0	10,000	10,000	(10,000)
	Furniture & Office Equip. Total		5,450	361,840	436,000	(296,390)
○	Capital Expenditure Total		1,830,093	2,533,244	5,827,786	(639,455)

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING NOVEMBER 2019 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 17 DECEMBER 2019

LIST OF ACCOUNTS - NOVEMBER 2019

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
01/11/2019	1610.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 22,595.49
04/11/2019	1611.2-01	Australian Services Union	Payroll deduction	\$ 233.10
04/11/2019	1611.3-01	Department of Human Services	Payroll deduction	\$ 323.16
04/11/2019	1611.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 701.22
04/11/2019	00027052	Town of Cottesloe	Petty cash reimbursement	\$ 274.25
06/11/2019	1613.98000-01	Australian Taxation Office	Business activity statement	\$ 26,963.26
08/11/2019	1612.2281-01	Adelphi Apparel	Protective clothing	\$ 173.09
08/11/2019	1612.2191-01	Air Concepts Pty Ltd	Replacement faulty reversing valve	\$ 1,988.78
08/11/2019	00027055	Alinta	Gas supply 63 Broome St	\$ 49.55
08/11/2019	1612.2957-01	B Bayly	Bond refund	\$ 250.00
08/11/2019	1612.2846-01	B J Howe	Bond refund	\$ 300.00
08/11/2019	1612.188-01	Bob Jane T-Mart	Tyres for mowing ute etc	\$ 1,260.00
08/11/2019	1612.62-01	Bunnings Group Ltd	Hardware supplies	\$ 251.50
08/11/2019	00027056	C G Harben	Refund election nomination deposit	\$ 80.00
08/11/2019	1612.695-01	Cardno (WA) Pty Ltd	Consultancy fees	\$ 4,620.00
08/11/2019	1612.2017-01	Clark Equipment	Service to Bobcat	\$ 1,306.17
08/11/2019	1612.2354-01	CSCCH Pty Ltd t/as Charles Service Company	Cleaning Civic centre and Indiana public toilets	\$ 9,715.75
08/11/2019	1612.32-01	D Darwin	Reimbursement	\$ 141.85
08/11/2019	1612.2959-01	D J Reynolds	Partial refund dog registration fee	\$ 150.00
08/11/2019	1612.2956-01	D Porter	Bond refund	\$ 200.00
08/11/2019	1612.1334-01	Down Under Stump Grinding Pty Ltd	Stump grinding services	\$ 330.00
08/11/2019	1612.2341-01	Electricity Generation and Retail	Electricity supply	\$ 14,744.77

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
08/11/2019	1612.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping services	\$ 5,181.44
08/11/2019	1612.1458-01	Enware Australia Pty Ltd	Supply shower buttons	\$ 2,299.26
08/11/2019	1612.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 1,179.75
08/11/2019	1612.1724-01	Galena Nominees P/L T/A Jason Signmakers	Various signs, bracket and replace door wrap ranger vehicle	\$ 1,509.20
08/11/2019	1612.77-01	Galvins Plumbing Supplies	Supply drink fountain buttons and soakwell	\$ 661.87
08/11/2019	1612.674-01	Gronbek Security	Locksmith services	\$ 441.19
08/11/2019	1612.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 2,428.48
08/11/2019	1612.80-01	Kennards Hire Pty Ltd	Supply hire of dingo for beach access paths	\$ 316.50
08/11/2019	1612.2931-01	L J Clayton	Bond refund	\$ 200.00
08/11/2019	1612.2962-01	L van Erp	Refund plan search request fee	\$ 100.00
08/11/2019	1612.22-01	Landgate - VGO	Valuation expenses	\$ 130.37
08/11/2019	1612.89-01	Major Motors Pty Ltd	Vehicle service	\$ 823.12
08/11/2019	1612.19-01	McLeods Barristers and Solicitors	Legal services	\$ 277.11
08/11/2019	1612.2107-01	MEC 929 Pty Ltd T/A Murphy's Electrical	Replace damaged electrical box	\$ 446.05
08/11/2019	1612.505-01	Melville Mazda	Vehicle service	\$ 393.25
08/11/2019	1612.2958-01	N Roost	Bond refund	\$ 300.00
08/11/2019	1612.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$ 6,387.00
08/11/2019	1612.2035-01	Parks and Leisure Australia	WA event application guide	\$ 132.00
08/11/2019	1612.79-01	Perth Irrigation Centre	Irrigation supplies	\$ 800.05
08/11/2019	1612.46-01	Professional Tree Surgeons	Tree pruning services	\$ 2,310.00
08/11/2019	1612.2067-01	Rico Enterprises P/L T/A Solo Resource Recovery	Removal of deceased seal from beach	\$ 901.28
08/11/2019	1612.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$ 853.09
08/11/2019	1612.1490-01	S J Pyvis	Elected member expense claim	\$ 887.70
08/11/2019	1612.2601-01	Sea Containers WA Pty Ltd	Hire of sea container	\$ 90.75
08/11/2019	1612.988-01	Securex Pty Ltd	Repair corrupted titan database and maintenance	\$ 343.00
08/11/2019	1612.1485-01	Smart Parking Ltd	Parking data and licencing	\$ 1,974.46
08/11/2019	1612.1997-01	Stone Supplies WA Pty Ltd T/A Creations	Supply lawn sand	\$ 53.00
08/11/2019	00027054	Telstra Corporation Limited	Communications charges	\$ 1,348.92
08/11/2019	1612.2883-01	Imprint Plastic	Desk plaques for new councillors	\$ 192.50
08/11/2019	00027053	Town of Cottesloe	Fee adjustment for a building licence	\$ 459.78
08/11/2019	1612.45-01	Town of Mosman Park	Reimbursement of fees	\$ 510.51
08/11/2019	1612.661-01	T-Quip	Plant parts	\$ 360.00
08/11/2019	1612.2512-01	WA Heritage Tree Surgeons	Tree services	\$ 165.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
08/11/2019	1612.2960-01	Land Insights	GIS database and modelling - ILAP project	\$ 10,579.87
08/11/2019	1612.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering services	\$ 845.00
08/11/2019	1612.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 14,374.71
08/11/2019	1612.37-01	Winc Australia Pty Limited	Supply and deliver disinfectants and bin	\$ 438.68
13/11/2019	00027058	C Masarei	Election nomination deposit refund	\$ 80.00
13/11/2019	00027057	Seaside Scavenge Limited	Bond refund	\$ 200.00
13/11/2019	00027059	V Yates	Fee adjustment for a building licence	\$ 61.65
15/11/2019	1614.2408-01	AJ Loo Investments Pty Ltd T/A IGA Cottesloe	Catering supplies	\$ 59.48
15/11/2019	1614.1349-01	Alba Holdings Pty Ltd T/A Quality Press	Bulk waste brochure November 2019	\$ 838.20
15/11/2019	1614.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt recovery commission	\$ 234.96
15/11/2019	1614.2961-01	Australasian Society for HIV, Viral Hepatitis and Sexual Health	Training course	\$ 1,425.00
15/11/2019	1614.139-01	Australia Post	Daily mail collected and delivered	\$ 1,500.01
15/11/2019	1614.593-01	Australia Post	Reply paid	\$ 0.70
15/11/2019	1614.2087-01	Australian Wide Taxation	Training course	\$ 495.00
15/11/2019	1614.2865-01	Azul Profundo Pty Ltd T/As Cloud Nine	General dry-cleaning services	\$ 131.25
15/11/2019	1614.544-01	B M Pember	Civica authority support	\$ 2,805.00
15/11/2019	1614.1102-01	Betta Turf	Supply and deliver kikuyu turf	\$ 559.00
15/11/2019	1614.188-01	Bob Jane T-Mart	Puncture repair	\$ 60.00
15/11/2019	1614.2592-01	Complete Office Supplies Pty Ltd	General stationery	\$ 767.12
15/11/2019	1614.2031-01	Connorsupa Pty Ltd T/A Harvey Norman	Communications equipment	\$ 5,222.95
15/11/2019	1614.610-01	Construction Training Fund	Cottesloe CTF levies	\$ 5,640.66
15/11/2019	1614.2968-01	Creating Communities Australia Pty Ltd	Bond refund	\$ 200.00
15/11/2019	1614.2949-01	D J Ironside	Bond refund	\$ 1,000.00
15/11/2019	1614.175-01	Dell Australia Pty Ltd	Software licencing	\$ 5,005.00
15/11/2019	1614.2772-01	Department of Mines, Industry Regulation	Cottesloe building service levies	\$ 2,675.83
15/11/2019	1614.1503-01	Diamond Hire	Supply hire of 1.7 tonne excavator	\$ 785.00
15/11/2019	1614.1199-01	Drainflow Services Pty Ltd	Drains cleared at multiple locations	\$ 1,424.50
15/11/2019	1614.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping services	\$ 6,484.93
15/11/2019	1614.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 3,208.92
15/11/2019	1614.1910-01	Furr Restorations Pty Ltd	Civic centre restoration work	\$ 4,534.26
15/11/2019	1614.1923-01	Geraldine Nominees T/A Daimler Trucks	Truck repairs	\$ 594.45
15/11/2019	1614.20-01	Hillmack Sales (Australia) Pty Ltd	Concrete for footpath repairs	\$ 1,640.00
15/11/2019	1614.126-01	Holcim (Australia) Pty Ltd	Smart grate for right of way	\$ 513.38

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
15/11/2019	1614.1042-01	Iron Mountain Australia Group Pty Ltd	Secure storage and rental	\$ 113.81
15/11/2019	1614.2967-01	J Holdsworth	Bond refund	\$ 200.00
15/11/2019	1614.2963-01	J L Forlonge	Rates refund	\$ 3,741.18
15/11/2019	1614.203-01	LO-GO Appointments	Temporary staff	\$ 641.60
15/11/2019	1614.89-01	Major Motors Pty Ltd	Service water truck	\$ 418.00
15/11/2019	1614.1915-01	Marketforce Pty Ltd	Advertising, name badges and business cards	\$ 3,568.87
15/11/2019	1614.79-01	Perth Irrigation Centre	Supply miscellaneous reticulation parts	\$ 517.90
15/11/2019	1614.2067-01	Rico Enterprises P/L T/A Solo Resource Recovery	Waste removal services	\$ 50,320.18
15/11/2019	1614.2816-01	Solution 4 Building Pty Ltd	Shared depot construction	\$ 59,629.19
15/11/2019	1614.1997-01	Stone Supplies WA Pty Ltd	Supply landscape mix for turf main beach	\$ 498.60
15/11/2019	1614.2964-01	TBE Investments P/L T/As Bicycle Entrepreneur	Gel bike seat cover, basket and light	\$ 174.89
15/11/2019	00027060	Telstra Corporation Limited	Communications charges	\$ 5,085.41
15/11/2019	1614.2504-01	The Fruit Box Group Pty Ltd	Catering supplies	\$ 159.12
15/11/2019	1614.1912-01	Totally Workwear Fremantle	Protective clothing	\$ 59.51
15/11/2019	1614.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering services	\$ 675.00
15/11/2019	1614.84-01	West Australian Local Government Assoc	Training course	\$ 2,057.00
15/11/2019	1614.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 13,024.98
15/11/2019	1614.37-01	Winc Australia Pty Limited	General stationery	\$ 135.58
18/11/2019	1616.2-01	Australian Services Union	Payroll deduction	\$ 233.10
18/11/2019	1616.3-01	Department of Human Services	Payroll deduction	\$ 323.16
18/11/2019	1616.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 701.22
18/11/2019	1618.2023-01	Fines Enforcement Registry	FER lodgement fee	\$ 700.00
18/11/2019	1615.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 22,234.35
21/11/2019	1619.1155-01	AAA Tree Services	Bond refund	\$ 1,500.00
21/11/2019	1619.2408-01	AJ Loo Investments Pty Ltd T/A IGA Cottesloe	Catering supplies	\$ 25.74
21/11/2019	1619.2874-01	Allfields Investments Pty Ltd	Replace air conditioning plant to Civic centre	\$ 42,812.00
21/11/2019	1619.146-01	Bring Couriers	Delivery of soil samples to Microanalysis	\$ 33.42
21/11/2019	1619.2974-01	Building Development Group	Bond refund	\$ 1,500.00
21/11/2019	1619.62-01	Bunnings Group Ltd	Hardware supplies	\$ 211.08
21/11/2019	1619.2017-01	Clark Equipment	Supply hydraulic hose and repair bobcat	\$ 773.54
21/11/2019	1619.645-01	Cobblestone Concrete	Install footpath on Salisbury and Margaret streets	\$ 7,826.50
21/11/2019	1619.1093-01	Dormakaba Australia Pty Ltd	Automatic door maintenance - Civic centre	\$ 352.00
21/11/2019	1619.2341-01	Electricity Generation and Retail	Electricity supply	\$ 335.19

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21/11/2019	1619.2778-01	IMCO Australasia Pty Ltd	4 bags MG-Krete and hardener	\$ 924.00
21/11/2019	1619.80-01	Kennards Hire Pty Ltd	Supply hire of scissors lift and trailer	\$ 312.00
21/11/2019	1619.22-01	Landgate - VGO	Valuation expenses	\$ 99.63
21/11/2019	1619.203-01	LO-GO Appointments	Temporary staff	\$ 363.17
21/11/2019	1619.1509-01	Mastec Australia Pty Ltd	Supply and deliver bin wheels and axles	\$ 2,502.50
21/11/2019	1619.19-01	McLeods Barristers and Solicitors	Legal services	\$ 1,943.19
21/11/2019	1619.2663-01	Officeworks Ltd	Printing of plans for plan search request	\$ 108.27
21/11/2019	1619.79-01	Perth Irrigation Centre	Supply reticulation parts	\$ 384.60
21/11/2019	1619.2322-01	Price Consulting Group Pty Ltd	Human resource consultancy services	\$ 4,977.50
21/11/2019	1619.2976-01	Restora Pools	Bond refund	\$ 1,500.00
21/11/2019	1619.2067-01	Rico Enterprises P/L T/A Solo Resource Recovery	Waste removal services	\$ 62,025.26
21/11/2019	1619.2975-01	S J Irwin	Bond refund	\$ 200.00
21/11/2019	1619.580-01	St John Ambulance Australia (WA) Inc	Re-stock first aid kits	\$ 678.69
21/11/2019	1619.1997-01	Stone Supplies WA Pty Ltd	Concrete, cement, sand and bricks	\$ 337.91
21/11/2019	1619.2466-01	TenderLink	Advertising services	\$ 165.00
21/11/2019	1619.1020-01	By Word of Mouth Catering	Catering services	\$ 1,000.00
21/11/2019	1619.2969-01	Wandoo Building Company Pty Ltd	Bond refund	\$ 1,500.00
21/11/2019	1619.118-01	Water Corporation	Water charges at various locations	\$ 9,179.92
21/11/2019	1619.84-01	West Australian Local Government Association	Training course	\$ 1,045.00
21/11/2019	1619.1626-01	Young's Plumbing Service Pty Ltd	Install tap	\$ 220.00
21/11/2019	1619.24-01	Zircodata Pty Ltd	Records storage	\$ 358.47
21/11/2019	1619.931-01	Zurich Australian Insurance Limited	Insurance excess claim	\$ 300.00
25/11/2019	00027063	M Welch	Bond refund	\$ 100.00
25/11/2019	00027061	Neon Construction Pty Ltd	Fee adjustment for a building licence	\$ 213.84
25/11/2019	00027062	Neon Construction Pty Ltd	Bond refund	\$ 1,500.00
28/11/2019	1620.2495-01	Arbor Centre Pty Ltd	Tree pruning services	\$ 1,650.00
28/11/2019	1620.1615-01	Armando Sports	Supply basket hoop and backing board	\$ 330.00
28/11/2019	1620.544-01	B M Pember	Civica authority IT general support	\$ 2,475.00
28/11/2019	1620.2973-01	C A Cary and C S Mueller	Seniors week morning tea - entertainment	\$ 400.00
28/11/2019	1620.2977-01	Coastline Developments Pty Ltd	Bond refund	\$ 1,500.00
28/11/2019	1620.1361-01	Department of Transport	Vehicle search fees	\$ 911.20
28/11/2019	1620.1576-01	Edinger Real Estate	Depot lease	\$ 18,927.51
28/11/2019	1620.2341-01	Electricity Generation and Retail	Electricity street lighting	\$ 406.58

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28/11/2019	1620.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 778.63
28/11/2019	1620.2978-01	Focus Shopfit Pty Ltd	Bond refund	\$ 1,500.00
28/11/2019	1620.1910-01	Furr Restorations Pty Ltd	Civic Centre walls restoration work	\$ 7,480.00
28/11/2019	1620.1724-01	Galena Nominees P/L T/A Jason Signmakers	Supply and deliver street signs and guide posts	\$ 1,032.57
28/11/2019	1620.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 8,085.74
28/11/2019	1620.1065-01	Hire Society Pty Ltd	Catering equipment	\$ 954.62
28/11/2019	1620.181-01	JR and A Hersey Pty Ltd	1 carton bushman spray and WD40	\$ 273.90
28/11/2019	1620.1133-01	Lock, Stock and Farrell Locksmith Pty	Keys	\$ 76.00
28/11/2019	1620.89-01	Major Motors Pty Ltd	Service to truck	\$ 198.00
28/11/2019	1620.88-01	Managed IT Pty Ltd	IT services and helpdesk	\$ 16,292.91
28/11/2019	1620.1915-01	Marketforce Pty Ltd	Advertising services	\$ 236.30
28/11/2019	1620.19-01	McLeods Barristers and Solicitors	Legal services	\$ 3,531.78
28/11/2019	1620.2972-01	Neopost Australia Pty Ltd	Sealing fluid for folding machine and delivery	\$ 79.20
28/11/2019	1620.2663-01	Officeworks Ltd	Printing of plans for search request	\$ 66.82
28/11/2019	1620.1630-01	P Miller	Reimbursement for hire of acro props	\$ 44.00
28/11/2019	1620.2966-01	R Gidgup	Welcome to Country for shark barrier opening	\$ 500.00
28/11/2019	1620.1886-01	Sandie Holdings Pty Ltd	Supply path form 8 x 5m lengths	\$ 475.20
28/11/2019	1620.2979-01	Seven Network Operations Limited	Bond refund	\$ 200.00
28/11/2019	1620.13-01	Shacks and Kerr Motors Pty Ltd	New vehicle	\$ 31,253.05
28/11/2019	1620.2720-01	Alt Computer Pty Ltd	Archive file project services	\$ 2,475.00
28/11/2019	1620.2901-01	Thomson Geer Lawyers	Legal services	\$ 495.00
28/11/2019	1620.128-01	Total Packaging (WA) Pty Ltd	Supply 20 cartons of dog waste bags	\$ 5,033.60
28/11/2019	1620.45-01	Town of Mosman Park	Removal and tipping fees for waste	\$ 2,454.43
28/11/2019	1620.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering services	\$ 579.89
28/11/2019	1620.602-01	WA Treasury Corporation	Loan repayment	\$ 18,380.01
28/11/2019	1620.1778-01	Western Heritage Pty Ltd	Remedial works to bicentennial sundial	\$ 20,752.20
28/11/2019	1620.37-01	Winc Australia Pty Limited	General stationery	\$ 88.10
28/11/2019	1620.1671-01	Work Clobber	Protective clothing	\$ 2,323.26
29/11/2019	1621.1098-01	National Australia Bank Business Visa	Creative cloud in-design membership \$28.59 Halloween lolly bags \$107.75	\$ 297.00
			Queensland plate vehicle search \$36.70	
			Credit card fees \$21.92	
			Creative cloud monthly license \$72.59	

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29/11/2019	00027065	CandW Nominees Pty Ltd T/A Culleys Tearooms	Mailchimp monthly subscription \$29.45	\$ 1,456.50
29/11/2019	00027064	West Australian Newspaper Ltd	Seniors week morning tea catering	\$ 181.20
01/11/2019		National Australia Bank	Newspaper subscription	\$ 756.09
01/11/2019		National Australia Bank	Bank fees	\$ 1,899.00
04/11/2019		Commonwealth Bank of Australia	Bank fees	\$ 796.47
11/11/2019		Town of Cottesloe Trust Account	Internal transfer	\$ 10.00
13/11/2019		National Australia Bank	Bank fees	\$ 64.10
14/11/2019		Town of Cottesloe staff	Fortnightly payroll	\$ 108,405.01
15/11/2019		National Australia Bank	Bank fees	\$ 68.35
26/11/2019		National Australia Bank	New term deposit	\$ 665,056.13
28/11/2019		National Australia Bank	Bank fees	\$ 19.86
28/11/2019		National Australia Bank	Charge back	\$ 100.00
28/11/2019		Town of Cottesloe staff	Fortnightly payroll	\$ 107,414.99
TOTAL				\$ 1,546,780.35