

# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 30 NOVEMBER 2021

PRESENTED TO THE COUNCIL MEETING  
ON 14 DECEMBER 2021

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30 November 2021**

**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 2021

**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 2021 of \$9,468,784.

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

**Preparation**

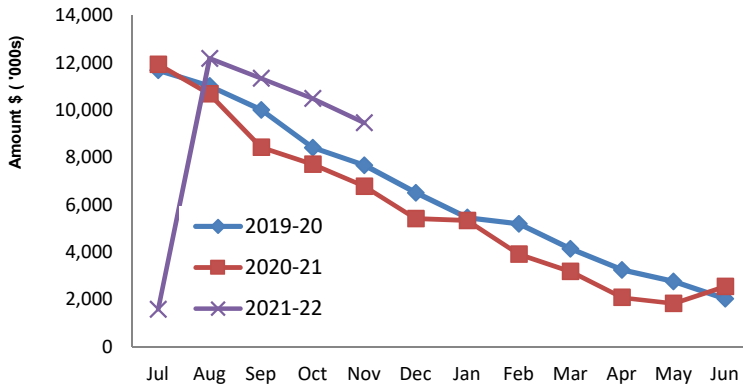
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 10/12/2021

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 30 November 2021

**Liquidity Over the Year (Refer Note 3)**



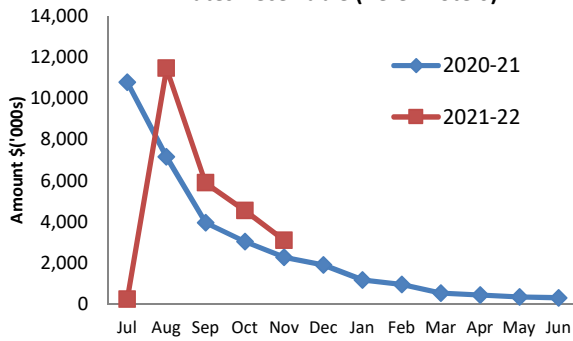
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 8,783,285
Restricted	\$ 9,269,794
	\$ 18,053,079

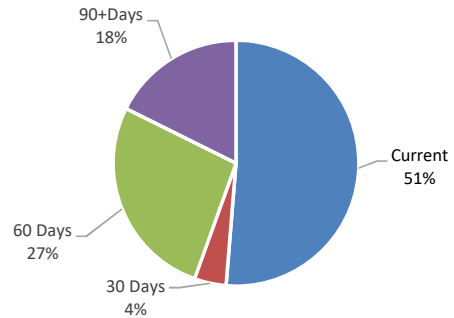
**Receivables**

Rates	\$ 2,269,730
Other	\$ 1,300,757
	\$ 3,570,487

**Rates Receivable (Refer Note 6)**



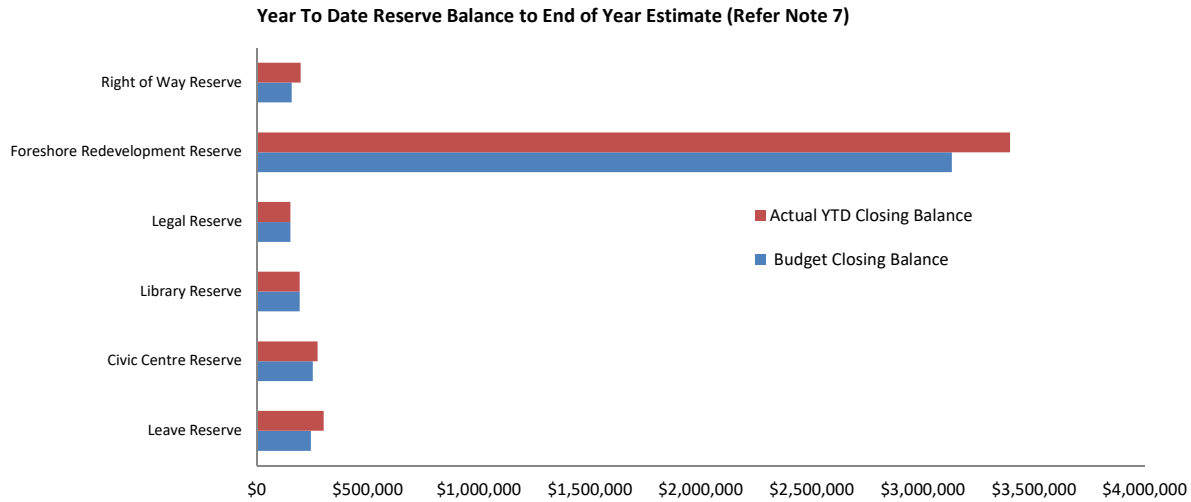
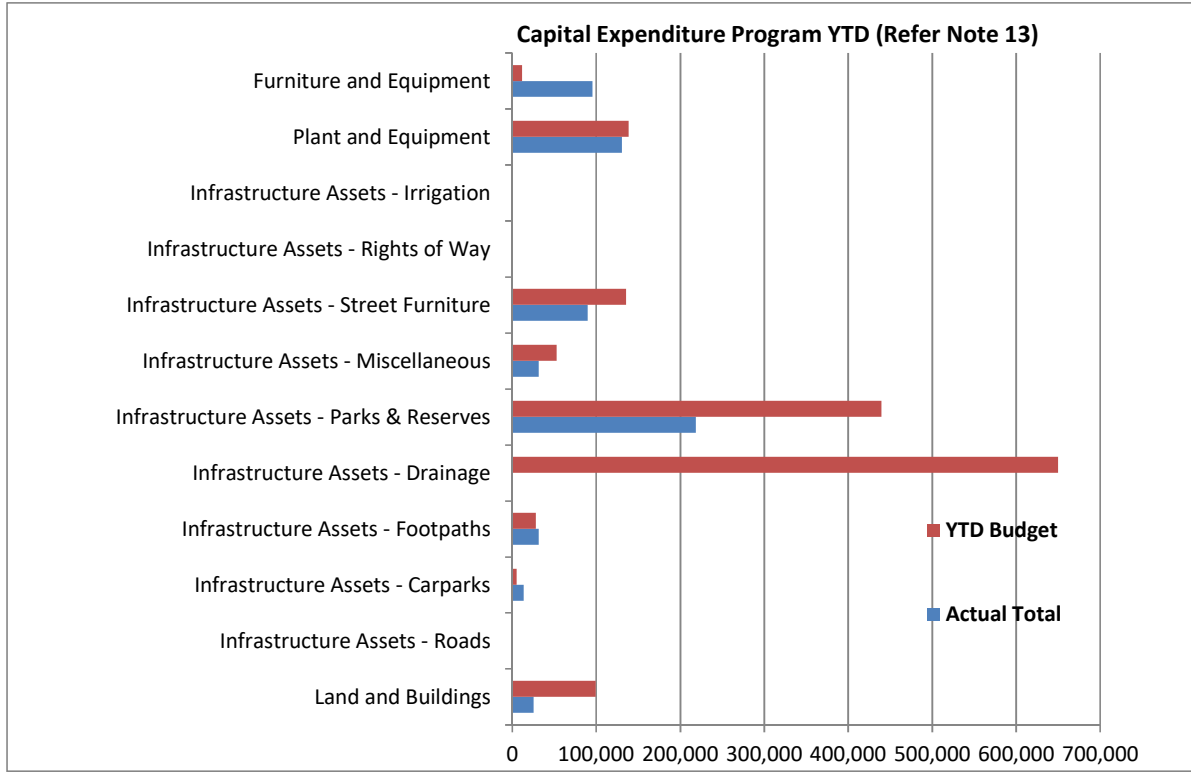
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**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 2021

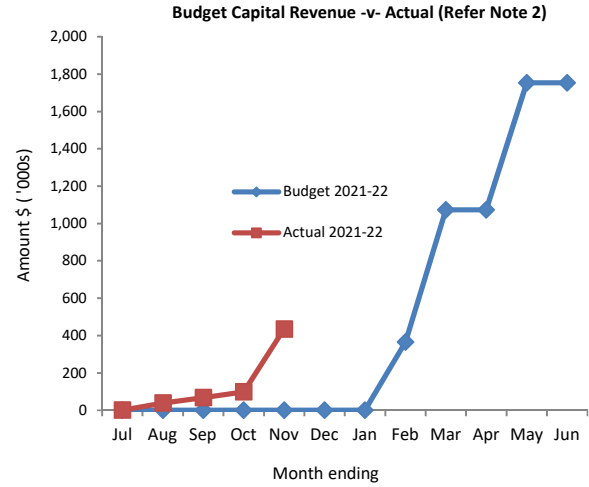
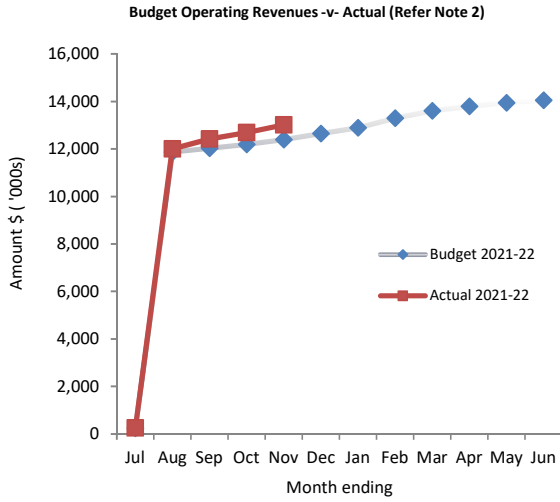


**Comments**

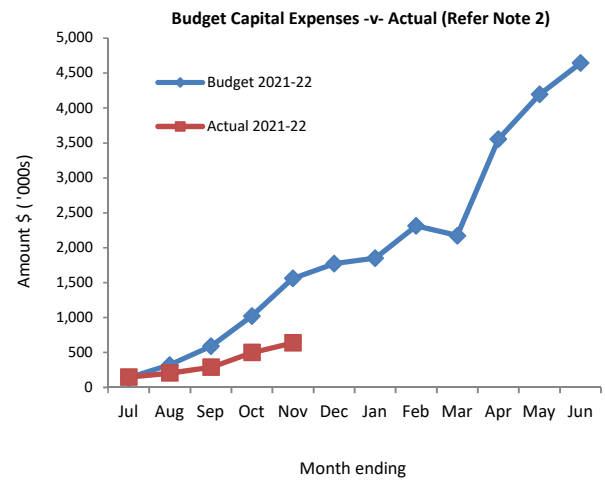
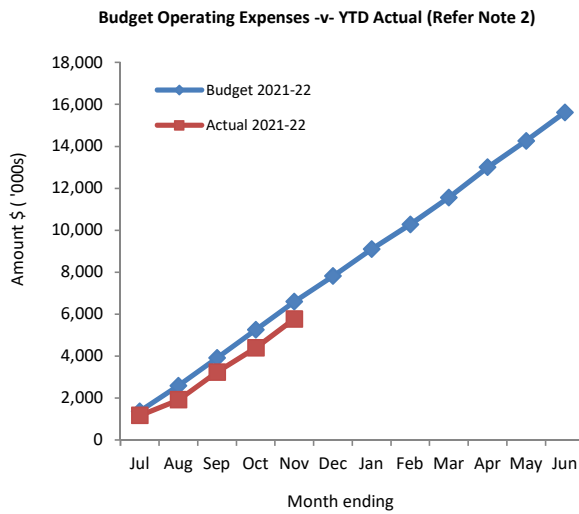
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 30 November 2021

**Revenues**



**Expenditure**



**Comments**

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 November 2021**

	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
<b>Operating Revenues</b>					
General Purpose Funding Rates	11,299,124	11,277,445	11,277,445	21,679	0%
General Purpose Funding - Other	162,063	171,884	288,866	(9,821)	(6%)
Governance	1,241	1,877	4,500	(636)	(34%)
Law, Order and Public Safety	34,548	19,769	70,050	14,779	75%
Health	104,743	80,702	92,900	24,041	30%
Education and Welfare	18,155	15,677	32,900	2,478	16%
Community Amenities	392,973	267,569	564,100	125,404	47%
Recreation and Culture	260,504	167,136	476,567	93,368	56%
Transport	643,341	297,138	1,053,000	346,203	117%
Economic Services	78,930	91,672	187,800	(12,742)	(14%)
Other Property and Services	14,027	460	1,100	13,567	2949%
Total Operating Revenue	13,009,649	12,391,329	14,049,228	618,320	
<b>Operating Expense</b>					
General Purpose Funding	(175,858)	(156,257)	(345,970)	(19,601)	13%
Governance	(30,180)	(392,256)	(941,159)	362,076	(92%)
Law, Order and Public Safety	(207,571)	(199,889)	(476,487)	(7,682)	4%
Health	(106,811)	(119,293)	(282,269)	12,482	(10%)
Education and Welfare	(150,370)	(130,589)	(311,577)	(19,781)	15%
Community Amenities	(1,644,983)	(1,664,596)	(4,005,297)	19,613	(1%)
Recreation and Culture	(1,825,510)	(2,021,808)	(4,891,048)	196,298	(10%)
Transport	(1,434,275)	(1,606,919)	(3,849,082)	172,644	(11%)
Economic Services	(306,249)	(277,806)	(507,737)	(28,443)	10%
Other Property and Services	116,770	(25,614)	(7,064)	142,384	(556%)
Total Operating Expenditure	(5,765,037)	(6,595,027)	(15,617,690)	829,990	
<b>Funding Balance Adjustments</b>					
Add back Depreciation	1,014,065	1,017,628	2,442,097	(3,563)	(0%)
Adjust Non Current Receivables	8,393	0	0	8,393	
Adjustment for increase in current provisions written back	3,265	0	0	3,265	
Adjustment for decrease in Non-Current Employee Provisions	0	0	(15,028)	0	
<b>Net Cash from Operations</b>	<b>8,270,335</b>	<b>6,813,930</b>	<b>858,607</b>	<b>1,456,405</b>	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	348,480	0	1,754,321	348,480	
Proceeds from Disposal of Assets	86,360	80,000	140,000	6,360	8%
Total Capital Revenues	434,840	80,000	1,894,321	354,840	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 November 2021**

	<b>Note</b>	<b>YTD Actual (b) \$</b>	<b>YTD Budget (a) \$</b>	<b>Annual Budget \$</b>	<b>Var. \$ (b)(a) \$</b>	<b>Var. % (b)(a)/(a) %</b>
<b>Capital Expenses</b>						
Furniture and Equipment	13	(95,358)	(11,500)	(36,500)	(83,858)	729%
Land and Buildings	13	(25,274)	(99,000)	(1,428,200)	73,726	(74%)
Plant and Equipment	13	(130,492)	(138,462)	(240,462)	7,970	(6%)
Infrastructure - Roads	13	0	0	(326,950)	0	
Infrastructure - Car parks	13	(13,526)	(4,999)	(40,000)	(8,527)	171%
Infrastructure - Footpaths	13	(31,064)	(28,000)	(90,000)	(3,064)	11%
Infrastructure - Drainage	13	0	(650,000)	(750,000)	650,000	(100%)
Infrastructure - Parks & Reserves	13	(218,399)	(439,409)	(1,143,409)	221,010	(50%)
Infrastructure - Miscellaneous	13	(31,241)	(52,500)	(190,000)	21,259	(40%)
Infrastructure - Streetscape	13	(89,717)	(135,332)	(307,198)	45,615	(34%)
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
<b>Total Capital Expenditure</b>		<b>(635,071)</b>	<b>(1,559,202)</b>	<b>(4,592,719)</b>	<b>924,131</b>	
<b>Net Cash from Capital Activities</b>		<b>(200,231)</b>	<b>(1,479,202)</b>	<b>(2,698,398)</b>	<b>1,278,971</b>	
<b>Financing</b>						
Self-Supporting Loan Principal		0	0	73,841	0	
Transfer from Reserves	7	0	0	1,837,334	0	
Repayment of Debentures & Leases	10	(149,140)	(199,888)	(388,093)	50,748	(25%)
Transfer to Reserves	7	(9,549)	(8,484)	(240,221)	(1,065)	13%
<b>Net Cash from Financing Activities</b>		<b>(158,689)</b>	<b>(208,372)</b>	<b>1,282,861</b>	<b>49,683</b>	
<b>Net Operations, Capital and Financing</b>		<b>7,911,415</b>	<b>5,126,356</b>	<b>(556,930)</b>	<b>2,785,059</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,557,369</b>	<b>556,930</b>	<b>556,930</b>	<b>1,000,439</b>	<b>180%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>9,468,784</b>	<b>5,683,286</b>	<b>0</b>	<b>3,785,498</b>	

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 2021**

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
<b>Operating Revenues</b>						
	9	11,299,124	11,277,445	11,277,445	21,679	0%
	11	245,398	113,491	303,458	131,907	116%
		1,388,929	919,295	2,204,350	469,634	51%
		61,812	80,038	137,995	(18,226)	(23%)
		14,386	1,060	125,980	13,326	1257%
		<b>13,009,649</b>	<b>12,391,329</b>	<b>14,049,228</b>	<b>618,320</b>	
<b>Operating Expense</b>						
		(1,975,080)	(2,421,995)	(5,572,747)	446,915	18%
		(2,288,473)	(2,568,356)	(6,399,748)	279,883	11%
		(113,503)	(154,687)	(357,220)	41,184	27%
		(1,014,065)	(1,017,628)	(2,442,097)	3,563	0%
		(81,042)	(115,409)	(232,046)	34,367	30%
		(171,583)	(183,701)	(195,772)	12,118	7%
		(121,291)	(133,251)	(418,060)	11,960	9%
		<b>(5,765,037)</b>	<b>(6,595,027)</b>	<b>(15,617,690)</b>	<b>829,990</b>	
<b>Funding Balance Adjustments</b>						
		1,014,065	1,017,628	2,442,097	(3,563)	(0%)
		0	0	(15,028)	0	
		<b>8,270,335</b>	<b>6,813,930</b>	<b>858,607</b>	<b>1,456,405</b>	
<b>Capital Revenues</b>						
	11	348,480	0	1,754,321	348,480	
	8	86,360	80,000	140,000	6,360	8%
		<b>434,840</b>	<b>80,000</b>	<b>1,894,321</b>	<b>354,840</b>	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 November 2021**

		YTD	YTD		Var. \$	Var. %
	Note	Actual	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
		(b)	(a)		(b)-(a)	(b)-(a)/(a)
		\$	\$	\$	\$	%
<b>Capital Expenses</b>						
Furniture and Equipment	13	(95,358)	(11,500)	(36,500)	(83,858)	(729%)
Land and Buildings	13	(25,274)	(99,000)	(1,428,200)	73,726	74%
Plant and Equipment	13	(130,492)	(138,462)	(240,462)	7,970	6%
Infrastructure - Roads	13	0	0	(326,950)	0	
Infrastructure - Car parks	13	(13,526)	(4,999)	(40,000)	(8,527)	(171%)
Infrastructure - Footpaths	13	(31,064)	(28,000)	(90,000)	(3,064)	(11%)
Infrastructure - Drainage	13	0	(650,000)	(750,000)	650,000	100%
Infrastructure - Parks & Reserves	13	(218,399)	(439,409)	(1,143,409)	221,010	50%
Infrastructure - Miscellaneous	13	(31,241)	(52,500)	(190,000)	21,259	40%
Infrastructure - Streetscape	13	(89,717)	(135,332)	(307,198)	45,615	34%
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(635,071)	(1,559,202)	(4,592,719)	924,131	
<b>Net Cash from Capital Activities</b>		<b>(200,231)</b>	<b>(1,479,202)</b>	<b>(2,698,398)</b>	<b>1,278,971</b>	
<b>Financing</b>						
Self-Supporting Loan Principal		0	0	73,841	0	
Transfer from Reserves	7	0	0	1,837,334	0	
Repayment of Debentures	10	(149,140)	(199,888)	(388,093)	50,748	25%
Transfer to Reserves	7	(9,549)	(8,484)	(240,221)	(1,065)	(13%)
<b>Net Cash from Financing Activities</b>		<b>(158,689)</b>	<b>(208,372)</b>	<b>1,282,861</b>	<b>49,683</b>	
<b>Net Operations, Capital and Financing</b>		<b>7,911,415</b>	<b>5,126,356</b>	<b>(556,930)</b>	<b>2,785,059</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,557,369</b>	<b>556,930</b>	<b>556,930</b>	<b>1,000,439</b>	<b>180%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>9,468,784</b>	<b>5,683,286</b>	<b>0</b>	<b>3,785,498</b>	

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 30 November 2021

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>CURRENT ASSETS</b>			
Receivables - Rates			
Rates	2,109,917	147,194	2,011,085
Emergency Services Levies	624,689	29,940	651,194
Rates and ESL Rebates	211,877	369	204,671
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	106,148	210,165	171,461
Provision for Doubtful Debts - Debtors	(13,238)	(14,545)	(11,429)
Accounts Receivable - Infringements	451,699	436,601	419,917
Provision for Doubtful Debts - Infringements	(190,422)	(189,407)	(67,207)
Accrued Income	22,010	8,114	0
Prepayments	25,853	29,259	0
Other	0	0	(17,291)
Loans			
Self Supporting Loans	62,141	62,141	59,512
Inventories			
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(24,367)	(23,795)	(24,367)
Cash Assets			
Municipal Account	919,095	2,879,751	2,926,418
Till Floats & Petty Cash	1,300	1,300	700
Term Investments	7,862,890	12,764	4,317,235
Restricted - Reserves	8,595,110	8,591,484	9,109,148
Restricted - Trust Deposits	674,684	674,180	672,921
<b>TOTAL CURRENT ASSETS</b>	<b>21,472,741</b>	<b>12,888,870</b>	<b>20,458,125</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,385,585	523,461	1,526,233
Bonds - other creditors	648,759	613,334	582,088
Trust - POS	674,180	674,180	672,920
Income in Advance	54,977	342,701	48,551
Accrued Expenses	562,190	509,107	1,490,514
Long Service Leave to other LG's	15,093	15,093	0
Interest Bearing Liabilities	183,486	329,882	157,655
Lease Liability	55,468	58,211	77,464
Provisions	1,050,682	1,047,417	888,206
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,630,420</b>	<b>4,113,386</b>	<b>5,443,631</b>
<b>NON CURRENT ASSETS</b>			
Receivables			
Deferred Rates	159,813	168,206	162,741
Deferred ESL	24,282	24,282	22,868
Self Supporting Loans	276,497	276,497	338,638
Sundry & Other Debtors	0	0	27,067
Long Service Leave from other LG's	108,689	108,689	0
Financial Assets at fair value through profit and loss			
Units in WALGA House Trust	110,710	110,710	106,832
Right of Use Assets			
Right of Use - Leased Assets	1,222,749	1,249,999	1,304,281
Property Plant and Equipment			
Furniture and Equipment	867,004	800,266	957,534
Land and Buildings	60,832,249	61,039,825	81,917,848
Plant and Equipment	767,756	766,004	900,950
Equity Investments	583,635	583,635	653,797
Infrastructure			
Roads	13,673,602	14,008,852	14,638,095
Car Parks	1,001,116	1,022,055	1,094,723
Footpaths	5,037,960	5,086,966	5,261,116
Drainage	4,877,005	4,911,245	4,958,199
Parks and Reserves	2,990,399	2,814,460	2,823,649
Miscellaneous	8,453,951	8,541,061	8,438,349
Street Furniture	1,489,318	1,414,846	1,230,741
Right of Ways	960,754	983,639	1,037,243
Irrigation	183,737	183,737	170,027
<b>TOTAL NON CURRENT ASSETS</b>	<b>103,621,226</b>	<b>104,094,974</b>	<b>126,044,698</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 30 November 2021

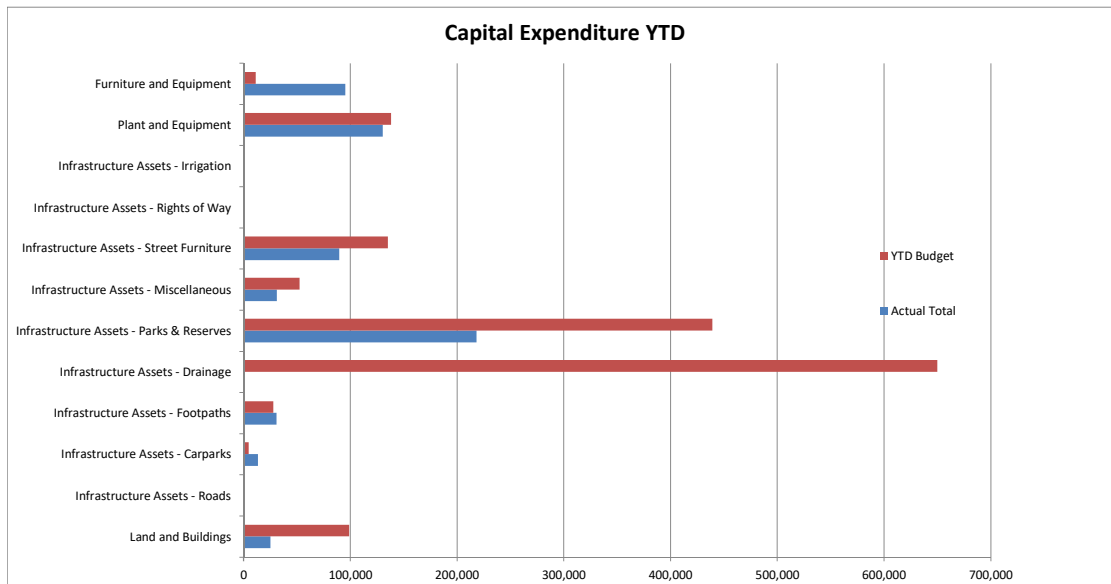
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>NON CURRENT LIABILITIES</b>			
Payables	0	0	6,785
Long Service Leave to other LG's	74,468	74,468	0
Interest Bearing Liabilities			
Debentures	2,810,905	2,810,905	3,140,786
Lease Liabilities	1,246,805	1,246,805	1,187,574
Provisions	120,955	120,955	163,760
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,253,133</b>	<b>4,253,133</b>	<b>4,498,905</b>
<b>NET ASSETS</b>	<b>116,210,414</b>	<b>108,617,325</b>	<b>136,560,287</b>
<b>EQUITY</b>			
Reserves - Cash Backed	8,601,032	8,591,484	9,109,148
Reserves - Asset Revaluation	71,591,811	71,591,811	92,073,469
Retained Surplus	36,017,571	28,434,029	35,377,670
<b>TOTAL EQUITY</b>	<b>116,210,414</b>	<b>108,617,324</b>	<b>136,560,287</b>
<b>RESERVES - CASH BACKED</b>			
Opening Balance	9,087,247	9,087,247	9,699,061
Transfer to Reserves	2,901,537	2,891,989	1,115,425
Transfer from Reserves	(3,387,752)	(3,387,752)	(1,705,338)
<b>TOTAL RESERVES - CASH BACKED</b>	<b>8,601,032</b>	<b>8,591,484</b>	<b>9,109,148</b>
<b>RESERVES - ASSET REVALUATION</b>			
Opening Balance	71,591,811	71,591,811	92,073,469
<b>TOTAL RESERVES - ASSET REVALUATION</b>	<b>71,591,811</b>	<b>71,591,811</b>	<b>92,073,469</b>
<b>RETAINED SURPLUS</b>			
Opening Balance	27,948,844	27,948,844	27,601,076
Change in Net Assets from Operations	7,582,512	(10,579)	7,186,680
Transfer from Reserve	3,387,752	3,387,752	1,705,339
Transfer to Reserve	(2,901,537)	(2,891,988)	(1,115,425)
<b>TOTAL RETAINED SURPLUS</b>	<b>36,017,571</b>	<b>28,434,029</b>	<b>35,377,670</b>
<b>TOTAL EQUITY</b>	<b>116,210,414</b>	<b>108,617,324</b>	<b>136,560,287</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 November 2021

Capital Acquisitions	Note	Actual New /Upgrade (a)	Actual (Renewal Expenditure) (b)	Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	25,130	144	25,274	99,000	1,428,200	(73,726)
Infrastructure Assets - Roads	13	0	0	0	0	326,950	0
Infrastructure Assets - Carparks	13	0	13,526	13,526	4,999	40,000	8,527
Infrastructure Assets - Footpaths	13	0	31,064	31,064	28,000	90,000	3,064
Infrastructure Assets - Drainage	13	0	0	0	650,000	750,000	(650,000)
Infrastructure Assets - Parks & Reserves	13	218,399	0	218,399	439,409	1,143,409	(221,010)
Infrastructure Assets - Miscellaneous	13	25,182	6,059	31,241	52,500	190,000	(21,259)
Infrastructure Assets - Street Furniture	13	6,440	83,277	89,717	135,332	307,198	(45,615)
Infrastructure Assets - Rights of Way	13	0	0	0	0	20,000	0
Infrastructure Assets - Irrigation	13	0	0	0	0	20,000	0
Plant and Equipment	13	0	130,492	130,492	138,462	240,462	(7,970)
Furniture and Equipment	13	0	95,358	95,358	11,500	36,500	83,858
<b>Capital Expenditure Totals</b>		<b>275,151</b>	<b>359,920</b>	<b>635,071</b>	<b>1,559,202</b>	<b>4,592,719</b>	<b>(924,131)</b>

**Funded By:**

<b>Capital Grants and Contributions</b>	<b>348,480</b>	<b>0</b>	<b>1,754,321</b>	<b>(348,480)</b>
<b>Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other (Disposals &amp; C/Fwd)</b>	<b>86,360</b>	<b>80,000</b>	<b>140,000</b>	<b>6,360</b>
<b>Own Source Funding - Cash Backed Reserves</b>				
Property Reserve	0	0	1,000,000	0
Infrastructure Reserve	0	0	160,409	0
Foreshore Redevelopment Reserve	0	0	598,929	0
Right of Way Reserve	0	0	20,000	0
<b>Total Own Source Funding - Cash Backed Reserves</b>	<b>0</b>	<b>0</b>	<b>1,779,338</b>	<b>0</b>
<b>Own Source Funding - Operations</b>	<b>200,231</b>	<b>1,479,202</b>	<b>919,060</b>	<b>(582,011)</b>
<b>Capital Funding Total</b>	<b>286,591</b>	<b>1,559,202</b>	<b>4,592,719</b>	<b>(924,131)</b>



Comments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**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 2021**

**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 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**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 2021**

**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 2021**

**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 2021**

**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 2021**

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

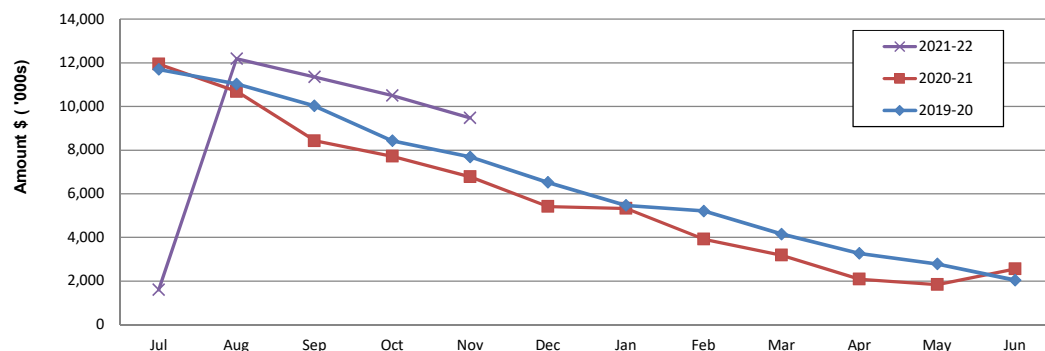
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>				
Health	24,041	30%	Timing	Various other health fees are timing only \$22,056 Food premises outdoor eating fees & other health fees are above budget
Community Amenities	125,404	47%	Permanent Timing	Timing of DAP fees & work zone fees \$41,100 Bin Collection charges
Recreation and Culture	93,368	56%	Timing	Timing on Grant income for coastal projects
Transport	346,203	117%	Permanent Timing	Extra revenue from parking fines (\$268,605) Timing of the receipt of the Main Roads direct grant
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	348,480		Timing	Received LRCI grant for Dutch Inn playground \$200k, RTR \$67k, Main Roads \$69k, and Urban Canopy grant funding
<b>Total Revenue Variance</b>	<b>973,160</b>			
<b>Operating Expenses</b>				
Governance	362,076	(92%)	Timing	Timing of allocation of administration costs, WAEC electoral costs, elected members quarterly fees, donations, and wesroc contribution
Recreation and Culture	196,298	(10%)	Timing	Timing of expenditure at the foreshore parks and reserves
Transport	172,644	(11%)	Timing	Timing of road and parking facilities maintenance
Economic Services	(28,443)	10%	Timing	Timing of administration overhead allocation costs
Other Property and Services	142,384	(556%)	Timing	Timing of lease interest expenses and public works overhead allocation
<b>Capital Expenses</b>				
Furniture and Equipment	(83,858)	729%	Permanent	Purchase of IT equipment - budgeted for in 20/21, due to covid received and paid for in 21/22.
Land and Buildings	73,726	(74%)	Timing	Timing of Anderson Pavillion Development
Infrastructure - Drainage	650,000	(100%)	Timing	Contract awarded, works not yet commenced
Infrastructure - Parks & Reserves	221,010	(50%)	Timing	Timing of Dutch Inn playground upgrade
Infrastructure - Streetscape	45,615	(34%)	Timing	Timing of Stree Tree planting
<b>Total Expenditure Variance</b>	<b>1,754,121</b>			
<b>Financing</b>				
Repayment of Debentures & Leases	50,748	(25%)	Timing	Timing of Depot lease payments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 3: NET CURRENT FUNDING POSITION**

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 30 November 2021	30 June 2021	YTD 30 November 2020
		\$	\$	\$
<b>Current Assets</b>				
Municipal Account		919,095	2,879,751	2,926,418
Till Floats & Petty Cash		1,300	1,300	700
Term Investments		7,862,890	12,764	4,317,235
Restricted - Reserves		8,595,110	8,591,484	9,109,148
Restricted - Trust Deposits		674,684	674,180	672,921
Rates		2,109,917	147,194	2,011,085
Emergency Services Levies		624,689	29,940	651,194
Rates and ESL Rebates		211,877	369	204,671
Accounts Receivable - Debtors		106,148	210,165	171,461
Provision for Doubtful Debts - Debtors		(13,238)	(14,545)	(11,429)
Accounts Receivable - Infringements		451,699	436,601	419,917
Provision for Doubtful Debts - Infringements		(190,422)	(189,407)	(67,207)
Accrued Income		22,010	8,114	0
Self Supporting Loans		62,141	62,141	59,512
Prepayments		25,853	29,259	0
Other		49,546	0	(2,309)
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(24,367)	(23,795)	(24,367)
		<b>21,522,287</b>	<b>12,888,870</b>	<b>20,473,107</b>
<b>Less: Current Liabilities</b>				
Payables		(1,385,585)	(523,461)	(1,526,233)
Bonds - other creditors		(648,759)	(613,334)	(582,088)
Trust - POS		(674,180)	(674,180)	(672,920)
Income in Advance		(54,977)	(342,701)	(48,551)
Accrued Expenses		(562,190)	(509,107)	(1,490,514)
Long Service Leave to other LG's		(15,093)	(15,093)	0
Interest Bearing Liabilities		(183,486)	(329,882)	(157,655)
Lease Liability		(55,468)	(58,211)	(77,464)
Provisions		(1,050,682)	(1,047,417)	(888,206)
		<b>(4,630,420)</b>	<b>(4,113,386)</b>	<b>(5,443,631)</b>
Less:				
Cash Reserves	7	(8,595,110)	(8,591,484)	(9,109,148)
Loans - Clubs		(62,141)	(62,141)	(59,512)
Add:				
Loans		183,486	329,882	157,655
Lease Liability		55,468	58,211	0
Provisions		1,050,682	1,047,417	888,206
<b>Net Current Funding Position</b>		<b>9,468,784</b>	<b>1,557,369</b>	<b>6,906,677</b>

**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 2021

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Green or ESG Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>								
Municipal Bank Account	Variable	N	919,095			919,095	NAB	At Call
<b>(b) Term Deposits</b>								
Term Deposit 12-770-3360	0.30%	N			674,684	674,684	NAB	20-Apr-22
Term Deposit 64-955-9802	0.28%	N	6,419			6,419	NAB	15-Mar-22
Term Deposit 53-888-6659	0.28%	N	6,353			6,353	NAB	15-Mar-22
Term Deposit 036-157 58-1864	0.32%	N		1,859,751		1,859,751	WESTPAC	15-Apr-22
Term Deposit 036-030 20-5968	0.32%	N		1,849,450		1,849,450	WESTPAC	04-Feb-22
Term Deposit 82-161-5977	0.27%	N		622,435		622,435	NAB	06-Dec-21
Term Deposit 89-876-8576	0.26%	N	500,000			500,000	NAB	07-Dec-21
Term Deposit 32-952-2154	0.20%	N	400,118			400,118	NAB	18-Jan-22
Term Deposit 0210908078154 (Green Deposit)	0.23%	Y		934,588		934,588	CBA	07-Mar-22
Term Deposit 0210914064331 (Green Deposit)	0.23%	Y		1,620,640		1,620,640	CBA	12-Apr-22
Term Deposit 0210924024511 (Green Deposit)	0.21%	Y		1,611,754		1,611,754	CBA	24-Jan-22
Term Deposit 89-575-9332	0.18%	N	1,000,000			1,000,000	NAB	03-Dec-21
Term Deposit 89-761-9625	0.27%	N	1,500,000			1,500,000	NAB	02-Jan-22
Term Deposit 59-703-7729	0.18%	N	1,200,000			1,200,000	NAB	20-Dec-21
NEW Term Deposit 70-265-2839	0.36%	N		96,491		96,491	NAB	11-Apr-22
NEW Term Deposit 0210908078154 (Green Deposit)	0.22%	Y	1,250,000			1,250,000	CBA	04-Jan-22
NEW Term Deposit 0211116045128 (ESGTD)	0.18%	Y	1,000,000			1,000,000	CBA	15-Dec-21
NEW Term Deposit 32-119-2103	0.34%	N	1,000,000			1,000,000	NAB	28-Feb-22
<b>Total</b>			<b>8,781,986</b>	<b>8,595,110</b>	<b>674,684</b>	<b>18,051,779</b>		

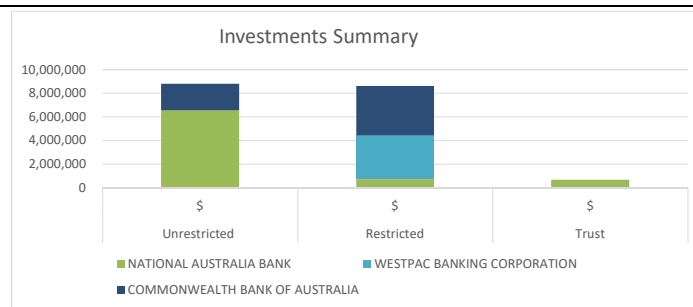
**SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS**

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	6,531,986	718,926	674,684	7,925,596	43.9%	0	6,829,105
WESTPAC BANKING CORPORATION	0	3,709,201	0	3,709,201	20.5%	0	3,709,201
COMMONWEALTH BANK OF AUSTRALIA	2,250,000	4,166,982	0	6,416,982	35.5%	4,166,982	-
<b>TOTAL</b>	<b>8,781,986</b>	<b>8,595,110</b>	<b>674,684</b>	<b>18,051,779</b>	<b>100%</b>	<b>4,166,982</b>	<b>10,538,306</b>

**Comments/Notes - Investments**

Rates due date was 28 September, and excess Municipal (unrestricted) Cash deposits were invested in early October.  
90 day Bank bill rate as at 30 November 2021 0.04%

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



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 5: BUDGET AMENDMENTS**

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

All budget amendments year to date, will be updated in the December 2021 monthly financial report.

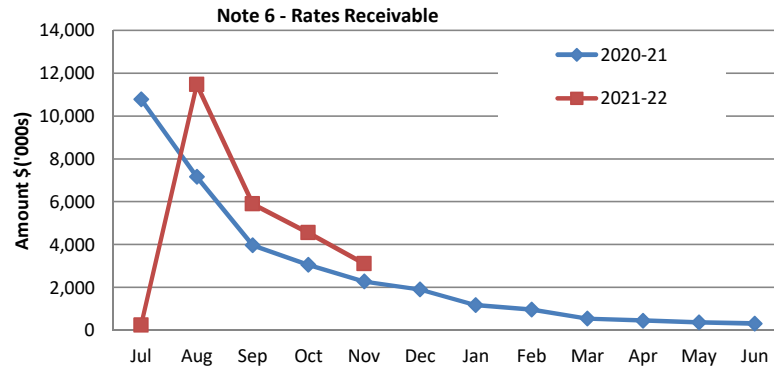


**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 6: RECEIVABLES**

**Receivables - Rates**

	YTD 30 November 2021	YTD 30 November 2020	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	315,399	269,670	269,670
Levied this year	11,299,124	10,819,423	10,875,226
Less Collections to date	(8,508,227)	(8,913,993)	(10,829,497)
Equals Current Outstanding	<b>3,106,296</b>	<b>2,175,100</b>	<b>315,399</b>
<b>Net Rates Collectable</b>	<b>3,106,296</b>	<b>2,175,100</b>	<b>315,399</b>
% Collected	73.26%	80.39%	97.17%



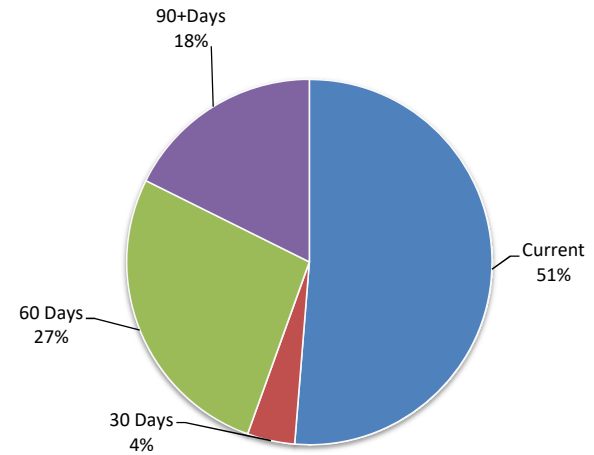
**Comments/Notes - Receivables Rates**

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

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	54,444	4,450	28,517	18,737
<b>Total Receivables General Outstanding</b>				<b>106,148</b>

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 2021**

**Note 6: RECEIVABLES (Continued)**

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

<b>Debtor No</b>	<b>Debtor Name</b>	<b>&gt;90 days</b>	<b>Total</b>	<b>Narration</b>
		<b>\$</b>	<b>\$</b>	
1040	Lucky Seven WA Pty Ltd	\$ 4,022.66	\$ 4,067.69	Health licence fees

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**Comments/Notes - Receivables General**

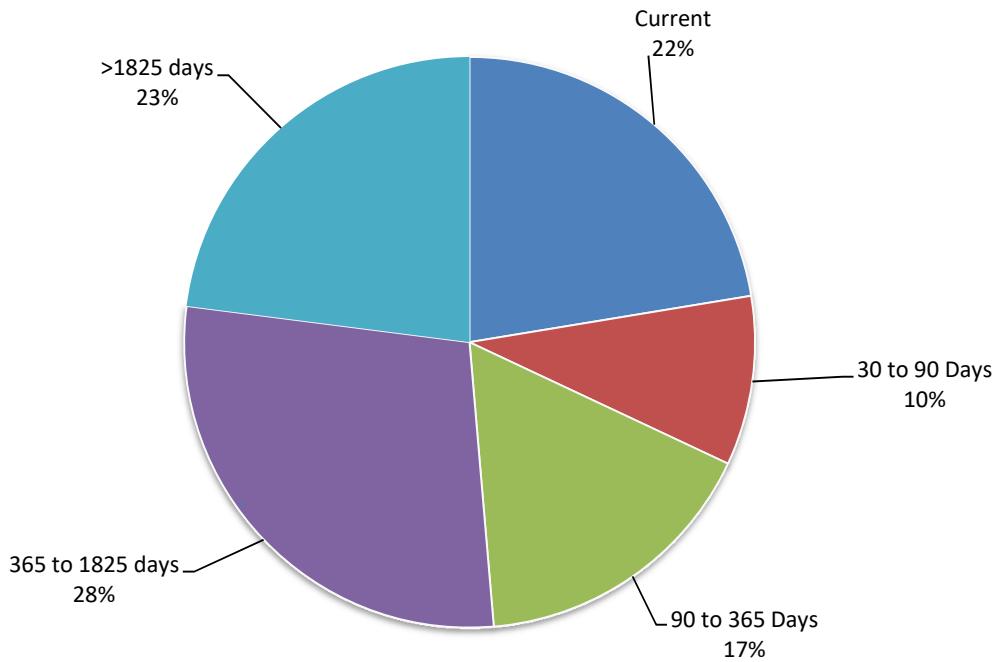
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 6: RECEIVABLES (Continued)**

<b>Receivables - Infringements</b>	<u>Current</u>	<u>30 to 90 Days</u>	<u>90 to 365 Days</u>	<u>365 to 1825 days</u>	<u>&gt;1825 days</u>
	\$	\$	\$		\$
Receivables - Infringements	101,175	43,322	75,276	128,149	103,777
<b>Total Receivables General Outstanding</b>					<b><u>451,699</u></b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable - Infringements**




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**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 2021**

**Note 7: Cash Backed Reserve**

**2021-22**

Name	Sub Account	Opening Balance	Opening Balance	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
		Budget	Actual			(+)	(+)	(-)	(-)		
Waste Management Reserve	219	\$ 198,873	\$ 198,948	\$ 496	\$ 221	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 199,169
Property Reserve	220	1,425,517	1,434,965	3,314	1,595	0	0	(1,000,000)	0	428,831	1,436,560
Parking Reserve	221	11,751	11,752	29	13	0	0	0	0	11,780	11,765
Infrastructure Reserve	226	358,454	388,334	896	432	169,892	0	(160,409)	0	368,833	388,766
Leave Reserve	227	299,447	299,541	749	333	0	0	(57,996)	0	242,200	299,874
Civic Centre Reserve	228	249,340	271,174	623	301	0	0	0	0	249,963	271,475
Library Reserve	229	190,845	190,902	477	212	0	0	0	0	191,322	191,114
Legal Reserve	262	149,694	149,740	374	166	0	0	0	0	150,068	149,906
Foreshore Redevelopment Reserve	273	3,721,030	3,389,686	7,993	3,768	0	0	(598,929)	0	3,130,094	3,393,454
Right of Way Reserve	276	125,309	195,368	313	217	50,000	0	(20,000)	0	155,622	195,585
Sculpture and Artworks	299	118,189	118,225	296	131	0	0	0	0	118,485	118,356
Green Infrastructure Reserve Fund	307	189,798	189,853	474	211	0	0	0	0	190,272	190,064
Active Transport Reserve	308	514,711	514,861	1,287	572	0	0	0	0	515,998	515,433
Information Technology Reserve	309	667,776	692,972	1,669	770	0	0	0	0	669,445	693,742
Recreation Precinct Reserve	310	0	9,556	0	11	0	0	0	0	0	9,567
Shark Barrier Reserve	323	135,460	135,500	339	151	0	0	0	0	135,799	135,651
Public Open Space Reserve	384	400,000	400,107	1,000	445	0	0	0	0	401,000	400,552
		<b>8,756,194</b>	<b>8,591,484</b>	<b>20,329</b>	<b>9,549</b>	<b>219,892</b>	<b>0</b>	<b>(1,837,334)</b>	<b>0</b>	<b>7,159,081</b>	<b>8,601,033</b>

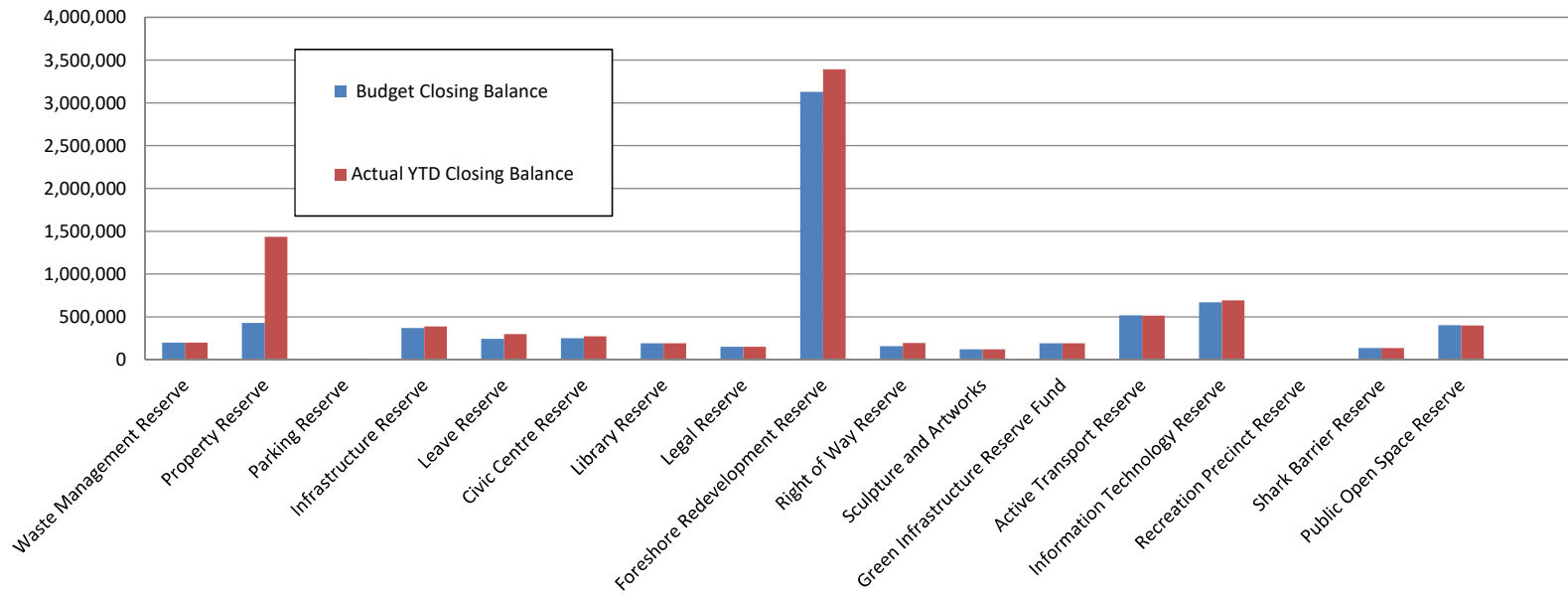
**Comments/Notes - Reserves**

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 7: Cash Backed Reserve (Continued)**

2021-22

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



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 8: CAPITAL DISPOSALS**

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
					YTD 30 11 2021			
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
19,905	0	19,905	0	Disposal of passenger vehicle (1448)	0	0	0	
17,859	0	17,859	0	Disposal of reticulation ute (1445)	0	0	0	
16,950	0	16,950	0	Disposal of passenger vehicle (1446)	0	0	0	
31,645	0	31,645	0	Disposal of passenger vehicle (1499)	0	0	0	
<b>86,359</b>	<b>0</b>	<b>86,359</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**Comments/Notes - Asset Disposals**

The cost and accumulated depreciation will be adjusted and posted, once audit for 30/06/21 is completed.

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

Note 9: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>RATE TYPE</b>									
<b>Differential General Rate</b>									
GRV - Residential Improved (RI)	0.071001	3,236	129,796,743	9,215,699	9,215,699	9,179,714	0	0	9,179,714
GRV - Residential Vacant (RV)	0.071001	79	3,441,820	244,373	244,373	254,831	0	0	254,831
GRV - Commercial Improved (CI)	0.071001	65	7,959,186	565,110	565,110	566,678	0	0	566,678
GRV - Commercial Vacant (CV)	0.071001	2	120,500	8,556	8,556	8,556	0	0	8,556
GRV - Commercial Town (CT)	0.082283	119	10,651,931	876,472	876,472	876,473	0	0	876,473
GRV - Industrial (I)	0.071001	1	28,020	1,989	1,989	1,989	0	0	1,989
<b>Sub-Totals</b>		3,502	151,998,200	10,912,198	10,912,198	10,888,241	0	0	10,888,241
<b>Minimum Payment</b>									
	<b>Minimum \$</b>								
GRV - Residential Improved (RI)	1,202	292	4,316,000	350,984	350,984	353,388	0	0	353,388
GRV - Residential Vacant (RV)	1,202	4	1,170	4,808	4,808	4,808	0	0	4,808
GRV - Commercial Improved (CI)	1,202	11	132,224	13,222	13,222	13,222	0	0	13,222
GRV - Commercial Town (CT)	1,202	19	253,171	22,838	22,838	22,838	0	0	22,838
<b>Sub-Totals</b>		326	4,702,565	391,852	391,852	394,256	0	0	394,256
Concession					11,304,050				11,282,497
<b>Amount from General Rates</b>					(4,926)				(5,052)
Ex-Gratia Rates					0				0
Specified Area Rates					0				0
<b>Totals</b>					<b>11,299,124</b>				<b>11,277,445</b>

**Comments - Rating Information**

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 105 - Community Organisation	89,774		16,872	34,269	72,902	55,505	2,792	5,059
Loan 107 - Joint Library Project	2,880,199		129,524	263,264	2,750,675	2,616,935	97,834	183,285
Loan 108 - Community Organisation	170,813		0	32,349	170,813	138,464	0	4,411
	3,140,786	0	146,396	329,882	2,994,390	2,810,904	100,626	192,755

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

(b) New Debentures

No new debentures are budgeted during 2021/22.



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details	Grant/Contribution Provider	2021-22 Original Budget	Variations Additions (Deletions)	Operating	Capital		Recoup Status	
							Received	Not Received
		\$	\$	\$	\$		\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - General	WALGGC	78,201		78,201		10007.89.14	48,936	29,265
Grants Commission - Roads	WALGGC	47,165		47,165		10008.89.14	19,554	27,612
<b>GOVERNANCE</b>								
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200		10186.86.11		200
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>								
CCTV Project		30,000		30,000		10055.89.14		30,000
<b>COMMUNITY AMENITIES</b>								
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000		10177.89.14		20,000
<b>RECREATION AND CULTURE</b>								
Coastal monitoring project	Department of Planning, Lands and Heritage	10,500		10,500		10180.89.14		10,500
Beach Emergency Signs	Department of Local Government	13,536		13,536		10180.89.14		13,536
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	38,500		38,500		10180.89.14	50,000	0
Coastal monitoring - visual	Department of Planning, Lands and Heritage	11,800		11,800		10180.89.14	4,253	7,547
Dune restoration planting tube stocks	Department of Planning, Lands and Heritage - Coastwest	6,738		6,738		10180.89.14	2,021	4,717
Contribution towards ANZAC day	RSL	1,818		1,818		10181.89.14		1,818
Dutch Inn	Government Departments	218,000			218,000	8.13+10210.244.	200,250	17,750
Drainage Construction - Foreshore	Government Departments & Insurance	118,071			118,071	10202.8.13		118,071
Anderson Pavillion	Department of Local Government Sports and Recreation CSRFF	400,000			400,000	10131.8.13		400,000
Log Fencing	Government Departments	30,000			30,000	10202.8.13		30,000
<b>TRANSPORT</b>								
Direct Grant	Main Roads WA	25,000		25,000		10190.89.14	26,937	0
Grant st Beach Dune restoration	Coastwest	20,000		20,000		10190.89.14		20,000
Eric St Shared Path	Department of Transport	35,000			35,000	10131.8.13		35,000
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	10131.8.13	66,950	0
Main Roads - Railway st	Main Roads WA	173,300			173,300	10131.8.13	68,852	104,448
Street Tree Planting	Urban Canopy Program	13,000			13,000	10131.8.13	12,428	572
Perth to Fremantle End of trip Cycling facilities Stage 1	Department of Transport	20,000			20,000	10131.8.13		20,000
Contributions	Various	0				10134.86.11	48,402	
<b>TOTALS</b>		<b>1,377,779</b>	<b>0</b>	<b>303,458</b>	<b>1,074,321</b>		<b>548,583</b>	<b>891,035</b>

Operating  
Non-Operating

303,458  
1,074,321  
1,377,779

200,103  
348,480  
548,583

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 30-Nov-21
Cash in lieu of public open space	\$ 674,180	\$ 504	\$ 0	\$ 674,684
	<b>674,180</b>	<b>504</b>	<b>0</b>	<b>674,684</b>

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 13: CAPITAL WORKS PROGRAM**

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	YTD Variance (Under)/Over	Comment
	<b>Car Parks</b>						
○	Implementation of Parking Strategy	5.9000.5	0	0	20,000	0	
⊙	ACROD Bays Installation and Upgrade	5.9000.2	13,526	4,999	20,000	8,527	
○	<b>Car Parks Total</b>		<b>13,526</b>	<b>4,999</b>	<b>40,000</b>	<b>8,527</b>	
	<b>Drainage/Culverts</b>						
	Drainage Construction - Foreshore	10.6081.2	0	650,000	750,000	(650,000)	
	<b>Drainage/Culverts Total</b>		<b>0</b>	<b>650,000</b>	<b>750,000</b>	<b>(650,000)</b>	
	<b>Footpaths</b>						
○	Eric Street Shared Path	15.1051.2	9,593	28,000	70,000	(18,407)	
●	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	21,471	0	20,000	21,471	
○	<b>Footpaths Total</b>		<b>31,064</b>	<b>28,000</b>	<b>90,000</b>	<b>3,064</b>	
	<b>Irrigation</b>						
○	Replacement of Reticulation Pump at Cottesloe Oval	20.1136.2	0	0	10,000		
○	Replacement of Reticulation Pump at Pearse Street	20.6090.2	0	0	10,000		
						0	
○	<b>Irrigation Total</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	
	<b>Right of Ways</b>						
○	ROW 14B	24.2074.2	0	0	20,000	0	
○	<b>Right of Way Total</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	
	<b>Parks and Ovals</b>						
●	Dutch Inn Playground Upgrade (C/F)	30.7031.2	218,266	388,409	388,409	(170,143)	
○	East Cottesloe Playground	30.7035.2	0	30,000	340,000	(30,000)	
○	TBA Playground Upgrade	30.9000.2	0	0	340,000	0	
○	Skate Park Preliminaries	30.7045.2	133	11,000	50,000	(10,867)	
○	Shade Sails	30.4085.2	0	10,000	25,000	(10,000)	
○	<b>Parks and Ovals Total</b>		<b>218,399</b>	<b>439,409</b>	<b>1,143,409</b>	<b>(221,010)</b>	
	<b>Buildings</b>						
○	Barchetta Public Toilets Surface Improvements	35.4019.2	0	0	12,000	0	
○	Seaview Kindergarten - Kitchen Upgrades	35.4180.2	0	5,000	16,200	(5,000)	
○	Sports Precinct Development	35.4010.2	25,219	94,000	1,400,000	(68,781)	
	Rugby Clubhouse	35.4170.2	55	0	0	55	In C/fwd 20-21 surplus, which has a \$77k budget remaining
○	<b>Buildings Total</b>		<b>25,274</b>	<b>99,000</b>	<b>1,428,200</b>	<b>(73,726)</b>	
	<b>Roads</b>						
○	Railway Street	40.1156.2	0	0	260,000	0	
○	Florence Street	40.1066.2	0	0	66,950	0	
○	<b>Roads Total</b>		<b>0</b>	<b>0</b>	<b>326,950</b>	<b>0</b>	
	<b>Miscellaneous Infrastructure</b>						
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	25,182	0	120,000	25,182	
○	Beach Access Closures	45.4131.2	6,059	32,500	50,000	(26,441)	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	0	20,000	20,000	(20,000)	
○	<b>Miscellaneous Infrastructure Total</b>		<b>31,241</b>	<b>52,500</b>	<b>190,000</b>	<b>(21,259)</b>	

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 13: CAPITAL WORKS PROGRAM**

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	YTD Variance (Under)/Over	Comment
	<b>Streetscapes</b>						
○	Street Tree Planting	42.9000.5	89,717	135,332	294,198	(45,615)	
○	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	0	13,000	0	
○	<b>Streetscapes Total</b>		<b>89,717</b>	<b>135,332</b>	<b>307,198</b>	<b>(45,615)</b>	
	<b>Plant , Equipment &amp; Vehicles Total</b>						
●	Plant, Machinery & Equipment	47.9000.2	130,492	138,462	240,462	(7,970)	
●	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>130,492</b>	<b>138,462</b>	<b>240,462</b>	<b>0</b>	
	<b>Furniture &amp; Office Equip.</b>						
○	Photocopier	49.9000.18	0	0	25,000	0	
○	Public Consultation Software	49.9000.27	0	11,500	11,500	(11,500)	
	Sound Level Meter	49.9000.23	2,812	0	0	2,812	In C/fwd 20-21 surplus, which has a \$803 budget remaining. In C/twd 20-21 surplus, which has a \$100k budget remaining. Items were delayed due to covid.
	IT Hardware replacement	49.9000.14	92,546	0	0	92,546	
●	<b>Furniture &amp; Office Equip. Total</b>		<b>95,358</b>	<b>11,500</b>	<b>36,500</b>	<b>92,546</b>	
○	<b>Capital Expenditure Total</b>		<b>635,071</b>	<b>1,559,202</b>	<b>4,592,719</b>	<b>(907,473)</b>	

**Level of Completion Indicators**

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

**TOWN OF COTTESLOE**

**LIST OF ACCOUNTS PAID DURING NOVEMBER 2021 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 14 DECEMBER 2021**

**LIST OF ACCOUNTS - NOVEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
03/11/2021	1914.2191-01	Air Concepts Pty Ltd TA Airflow	Air-con maintenance	\$858.00
03/11/2021	1913.98000-01	Australian Taxation Office	Payroll Deduction	\$20,750.38
03/11/2021	1914.2865-01	Azul Profundo Pty Ltd T/As Cloud Nine	Drycleaning service	\$133.00
03/11/2021	1914.2876-01	B M & L S Duffield T/As G Force Printing	PO books order	\$617.98
03/11/2021	1914.3512-01	B Yazdani	Reimbursement	\$54.99
03/11/2021	1914.3495-01	Biobag World Australia Pty Ltd	Supply & deliver 20 cartons of dog waste	\$2,024.00
03/11/2021	1914.941-01	Boatshed Fresh Food	Catering services	\$386.60
03/11/2021	1914.188-01	Bob Jane T-Mart	Vehicle service	\$224.00
03/11/2021	1914.2028-01	Bug Busters	Bee hive removals	\$704.00
03/11/2021	1914.2953-01	C G Harben	Elected member expense claim	\$4,275.00
03/11/2021	1914.3483-01	C L Shellabear	Refund of BSL	\$760.77
03/11/2021	1914.2354-01	CSCH Pty Ltd t/as Charles Service Co	Civic centre cleaning services	\$4,098.44
03/11/2021	1914.32-01	D Derwin	Reimbursement	\$141.85
03/11/2021	1914.1334-01	Down Under Stump Grinding Pty Ltd	Grind stumps in various locations	\$550.00
03/11/2021	1914.2899-01	E Group Holdings Pty Ltd Trading As	Fire equipment service	\$198.00
03/11/2021	1914.2611-01	Environmental Industries Pty Ltd	Dutch Inn Playground upgrade	\$69,965.09
03/11/2021	1914.77-01	Galvins Plumbing Supplies	Plumbing service	\$370.81
03/11/2021	1914.1115-01	Green Skills Inc	Landscaping supplies	\$2,787.43
03/11/2021	1914.2570-01	Greenshed Pty Ltd Trading as Living Turf	Landscaping supplies	\$1,504.80
03/11/2021	1914.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath mix	\$1,230.50
03/11/2021	1914.2951-01	K P Barrett	Elected member expense claim	\$4,275.00
03/11/2021	1914.80-01	Kennards Hire Pty Ltd	Equipment hire	\$349.00
03/11/2021	1914.3508-01	L Ollerearnshaw	Bond refund	\$500.00
03/11/2021	1914.2340-01	M Harkins	Elected member expense claim	\$4,275.00
03/11/2021	1914.89-01	Major Motors Pty Ltd	Service to Hino truck	\$251.35
03/11/2021	1914.19-01	McLeods Barristers & Solicitors	Legal advice - various	\$7,675.22
03/11/2021	1914.1863-01	Perth Aquatic, Seed, & Ecological	Pond maintenance	\$220.00

**LIST OF ACCOUNTS - NOVEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
03/11/2021	1914.79-01	Perth Irrigation Centre	Supply retic parts for repairs	\$1,794.20
03/11/2021	1914.2515-01	Benara Nurseries	Plant supplies	\$723.36
03/11/2021	1914.1959-01	S L Boulter	LG election bond refund	\$80.00
03/11/2021	1914.988-01	Securex Pty Ltd	Supply/install replacement power supplies	\$174.00
03/11/2021	1914.2763-01	Shellabears Real Estate	Rates Refund - over payment	\$778.59
03/11/2021	1914.55-01	Shire of Peppermint Grove	Wearne House valuation & preparation	\$2,832.50
03/11/2021	1914.580-01	St John Ambulance Australia (WA) In	First aid refresher course	\$320.00
03/11/2021	1914.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Landscaping supplies	\$80.10
03/11/2021	1914.113-01	Telstra Corporation Limited	Communication charges	\$2,071.87
03/11/2021	1914.2504-01	The Fruit Box Group Pty Ltd	Milk supplies	\$376.45
03/11/2021	1914.1912-01	Totally Workwear Fremantle	Protective clothing	\$292.50
03/11/2021	1914.661-01	T-Quip	Service Toro G/Master	\$976.55
03/11/2021	1914.2808-01	O'Connor Lawnmower & Chains	Service to mower	\$106.90
03/11/2021	1914.3254-01	Ultimo Catering & Events Pty Ltd	Catering services	\$707.90
03/11/2021	1914.3088-01	VIP Security Industries Pty Ltd T/a Threat Protect	Security alarm monitoring	\$328.90
03/11/2021	1914.2113-01	WA Russian Music & Arts Associaion	Bond refund	\$200.00
03/11/2021	1914.3509-01	WA Wall Removal	Infrastructure bond refund	\$1,000.00
03/11/2021	1914.84-01	West Australian Local Government As	2021 WA Local government convention	\$1,200.00
03/11/2021	1914.2986-01	Westworks Group Pty Ltd atf Tree Care	Soil injection - Bioprime into rootzone	\$715.00
03/11/2021	1914.37-01	Winc Australia Pty Limited	General stationery	\$596.20
03/11/2021	1914.3236-01	Y Levingston	Elected members induction's stationary	\$145.25
04/11/2021	1915.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$2,227.59
05/11/2021	1917.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicle	\$5,825.81
05/11/2021	1916.2023-01	Fines Enforcement Registry	FER lodgement fee	\$7,632.00
09/11/2021	1918.2191-01	Air Concepts Pty Ltd TA Airflow	Air-con maintenance	\$404.25
09/11/2021	1918.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	\$13.75
09/11/2021	1918.3048-01	Bioscience Pty Ltd as trustee for	2x25L Bioprime trace	\$484.00
09/11/2021	1918.188-01	Bob Jane T-Mart	Vehicle service	\$157.00
09/11/2021	1918.62-01	Bunnings Group Ltd	Hardware supplies	\$53.30
09/11/2021	1918.610-01	Construction Training Fund	Cottesloe CTF levies	\$7,925.94
09/11/2021	1918.2424-01	Corsign WA Pty Ltd	Signs supplies	\$14,889.82
09/11/2021	1918.3514-01	D Hurst	Refund of overpayment	\$49.77
09/11/2021	1918.2772-01	Department of Mines, Industry	Building services levies	\$18,280.30
09/11/2021	1918.2899-01	E Group Holdings Pty Ltd T/as E-Fire	Fire equipment service	\$1,189.10

**LIST OF ACCOUNTS - NOVEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
09/11/2021	1918.2341-01	Electricity Generation and Retail	Electricity Supply	\$20,871.18
09/11/2021	1918.77-01	Galvins Plumbing Supplies	Plumbing service	\$1,753.12
09/11/2021	1918.1663-01	General Lighting Services WA	Emergency lighting testing	\$1,684.31
09/11/2021	1918.523-01	Local Government Professionals	Annual State Conference	\$1,360.00
09/11/2021	1918.3515-01	M H Kent	Rates Refund	\$407.69
09/11/2021	1918.3516-01	Owners of Strata Plan 55684	Payment refund	\$25.50
09/11/2021	1918.2742-01	Pathfinder Holdings Pty Ltd T/as Perth Cad	IT Software	\$1,349.70
09/11/2021	1918.79-01	Perth Irrigation Centre	Reticulation hardware supplies	\$473.15
09/11/2021	1918.3485-01	Reverence Events	Lesser Hall hire cancellation refund	\$240.00
09/11/2021	1918.2067-01	Solo Resource Recovery	Waste removal service	\$77,592.76
09/11/2021	1918.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$822.60
09/11/2021	1918.1886-01	Sandie Holdings Pty Ltd T/A Lock Joint	Supply plastic form work & flexi form	\$715.00
09/11/2021	1918.2763-01	Shellabears Real Estate	Rates Refund	\$695.45
09/11/2021	1918.3037-01	Surun Services Pty Ltd	Repair floodlights	\$544.50
09/11/2021	1918.3513-01	SVN Strata Pty Ltd	Payment refund	\$25.50
09/11/2021	1918.113-01	Telstra Corporation Limited	Telstra Communication charges	\$2,114.35
09/11/2021	1918.661-01	T-Quip	Service to TORO	\$1,206.60
09/11/2021	1918.2664-01	Vigilant Traffic Management Group P	Payment refund	\$143.00
09/11/2021	1918.37-01	Winc Australia Pty Limited	General stationery	\$957.55
09/11/2021	1918.24-01	ZircoDATA Pty Ltd	Record Storage	\$382.39
11/11/2021	00027220	Alinta	Gas supplies	\$66.85
11/11/2021	1920.2-01	Australian Services Union	Payroll Deduction	\$259.00
11/11/2021	1920.3-01	Department of Human Services	Payroll Deduction	\$426.61
11/11/2021	1920.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$606.79
11/11/2021	1919.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$29,404.36
11/11/2021	00027219	Town of Cottesloe	Stale cheque #00027112 - Do's Empire P/L	\$213.77
18/11/2021	1921.3519-01	A L McDonough	Native Waterwise Verge Rebate	\$500.00
18/11/2021	1921.2223-01	AAA Asphalt Surfaces	Supply of asphalt	\$1,072.50
18/11/2021	1921.2408-01	AJ Loo Investments Pty Ltd ATF AJ Loo	Catering supplies	\$82.21
18/11/2021	1921.544-01	B M Pember	IT Software Support	\$4,862.00
18/11/2021	1921.188-01	Bob Jane T-Mart	Vehicle service	\$296.00
18/11/2021	1921.62-01	Bunnings Group Ltd	Hardware supplies	\$445.84
18/11/2021	1921.3529-01	C George	Bond Refund	\$200.00
18/11/2021	1921.2917-01	Capital Engineering Pty Ltd T/A Capital House	Site inspection	\$2,068.00

**LIST OF ACCOUNTS - NOVEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
18/11/2021	1921.3020-01	Cobblestone Concrete Pty Ltd	Concrete supplies	\$7,085.28
18/11/2021	1921.47-01	Collisters Electrical	Test and tagging at depot	\$330.00
18/11/2021	1921.2424-01	Corsign WA Pty Ltd	Signs supplies	\$3,407.80
18/11/2021	1921.3514-01	D Hurst	Bond refund	\$300.00
18/11/2021	1921.1503-01	Diamond Hire	Hire of fence panels	\$643.50
18/11/2021	1921.1479-01	Environmental Wastewater C S Pty Lt	Street sweeping & drain cleaning	\$5,293.75
18/11/2021	1921.3517-01	G J Bandy	Rates Refund	\$2,203.97
18/11/2021	1921.77-01	Galvins Plumbing Supplies	Plumbing service	\$1,252.59
18/11/2021	1921.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath mix supplies	\$1,250.00
18/11/2021	1921.2511-01	IPN Medical Centres Pty Ltd T/as	Pre-employment medicals	\$231.00
18/11/2021	1921.3527-01	J Briggs	Bond refund	\$200.00
18/11/2021	1921.2473-01	J E Vince-Jones	Bond refund	\$200.00
18/11/2021	1921.3113-01	JB Hi-Fi Group Pty Ltd	General stationery	\$23.00
18/11/2021	1921.3530-01	K Chen	Bond refund	\$200.00
18/11/2021	1921.3524-01	K Pascall	Bond refund	\$300.00
18/11/2021	1921.3160-01	Kingslane Constructions Pty Ltd T/a	Bond refund	\$1,500.00
18/11/2021	1921.2544-01	Lionel Samson Packaging Unit Trust	Bin liners supplies	\$108.90
18/11/2021	1921.3522-01	M E Forsyth	Dog sterilisation refund	\$77.50
18/11/2021	1921.3520-01	MacQueen Homes	Infrastructure bond refund	\$1,500.00
18/11/2021	1921.89-01	Major Motors Pty Ltd	Vehicle service	\$1,565.09
18/11/2021	1921.88-01	Managed IT Pty Ltd	General stationery	\$209.00
18/11/2021	1921.1915-01	Marketforce Pty Ltd	Seek advertisement	\$836.00
18/11/2021	1921.19-01	McLeods Barristers & Solicitors	Legal advice	\$2,554.30
18/11/2021	1921.86-01	Midshore Pty Ltd T/as Statewide Line	Line marking service	\$2,119.26
18/11/2021	1921.1267-01	North Cottesloe Primary School P &	Community donation - as per budget	\$5,000.00
18/11/2021	1921.1245-01	Nu-Trac Rural Contracting	Beach Cleaning service	\$8,360.00
18/11/2021	1921.3275-01	Pinochle Holdings Pty Ltd	Tree watering service	\$462.00
18/11/2021	1921.600-01	Procott Incorporated	Contribution from rates for adopted budget	\$132,192.60
18/11/2021	1921.3518-01	Pure Style Engineering and Design	Payments Refund	\$61.65
18/11/2021	1921.2886-01	Quadiant Finance Australia Pty Ltd	Folding Machine Lease	\$411.40
18/11/2021	1921.3521-01	Rhythm Creative Content	Bond refund	\$200.00
18/11/2021	1921.3528-01	S E Jones	Bond refund	\$200.00
18/11/2021	1921.3525-01	S Miller	Bond refund	\$300.00
18/11/2021	1921.3523-01	S Tonkin	Bond refund	\$200.00



**LIST OF ACCOUNTS - NOVEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
18/11/2021	1921.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$121.11
18/11/2021	1921.1997-01	Creation Landscape Supplies	Lawn mix supplies	\$480.60
18/11/2021	1921.3037-01	Surun Services Pty Ltd	Repair floodlights	\$2,651.33
18/11/2021	1921.2883-01	Imprint Plastic	Hardware supplies	\$166.80
18/11/2021	1921.1912-01	Totally Workwear Fremantle	Protective clothing	\$405.43
18/11/2021	1921.661-01	T-Quip	Service to TORO Ground Master	\$663.30
18/11/2021	1921.3531-01	Transformations Renovations	Bond Refund	\$1,000.00
18/11/2021	1921.2808-01	O'Connor Lawnmower & Chains	Vehicle service	\$338.20
18/11/2021	1921.3254-01	Ultimo Catering & Events Pty Ltd	Catering services	\$615.00
18/11/2021	1921.609-01	WA Rangers Association	Protective clothing	\$154.00
18/11/2021	1921.118-01	Water Corporation	Water charges	\$9,126.34
18/11/2021	1921.84-01	West Australian Local Government As	Staff training	\$578.00
18/11/2021	1921.85-01	Western Metropolitan Regional Council	Verge Collection - Bulk and Green Waste	\$25,441.92
18/11/2021	1921.37-01	Winc Australia Pty Limited	Stationery Supplies	\$862.32
18/11/2021	1921.526-01	Zipform Pty Ltd	2nd instalment reminder	\$4,828.78
22/11/2021	00027221	Town of Cottesloe	Payments Refund	\$760.77
24/11/2021	1922.3073-01	Bathgate Holdings Pty Ltd	Infrastructure bond refund	\$1,500.00
24/11/2021	1922.941-01	Boatshed Market Pty Ltd T/A Boatshe	Catering services	\$411.80
24/11/2021	1922.62-01	Bunnings Group Ltd	Hardware supplies	\$660.46
24/11/2021	1922.2952-01	C Masarei	Elected member expense claim	\$4,275.00
24/11/2021	1922.2248-01	Coastline Mowers	Service to mower	\$1,466.40
24/11/2021	1922.2592-01	Complete Office Supplies Pty Ltd	Stationery supplies	\$402.24
24/11/2021	1922.3263-01	Crayon Australia Pty Ltd	Microsoft licenses annual renewal	\$26,133.18
24/11/2021	1922.114-01	Creation Landscape Supplies	Landscaping supplies	\$2,193.75
24/11/2021	1922.1361-01	Department of Transport	Vehicle search fee October	\$3,296.40
24/11/2021	1922.2611-01	Environmental Industries Pty Ltd	Dutch Inn Playground upgrade	\$83,306.67
24/11/2021	1922.3533-01	Eric Street Physiotherapy & Movemen	Bond refund	\$500.00
24/11/2021	1922.77-01	Galvins Plumbing Supplies	Plumbing service	\$1,146.81
24/11/2021	1922.1115-01	Green Skills Inc	Landscaping supplies	\$3,687.98
24/11/2021	1922.2570-01	Greenshed Pty Ltd Trading as Living Turf	Landscaping supplies	\$2,337.50
24/11/2021	1922.674-01	Gronbek Security	Padlocks & keys coined	\$1,525.76
24/11/2021	1922.2346-01	H B Sadler	Elected member expense claim	\$4,275.00
24/11/2021	1922.1042-01	Iron Mountain Australia Group Pty L	Secure Storage of Records	\$381.39
24/11/2021	1922.3113-01	JB Hi-Fi Group Pty Ltd	Microsoft Surface V4 type cover black	\$408.34

**LIST OF ACCOUNTS - NOVEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
24/11/2021	1922.80-01	Kennards Hire Pty Ltd	Equipment hire	\$377.30
24/11/2021	1922.89-01	Major Motors Pty Ltd	Service to 3 tonne Mitsubishi Fuso	\$145.06
24/11/2021	1922.88-01	Managed IT Pty Ltd	Mobile device management	\$2,879.35
24/11/2021	1922.1915-01	Marketforce Pty Ltd	Cottesloe news page in The Post	\$2,176.90
24/11/2021	1922.2954-01	P R Macfarlane	Elected member expense claim	\$4,275.00
24/11/2021	1922.15-01	Poolegrave Engravers	Plaque supplies	\$132.00
24/11/2021	1922.976-01	Claremont Asphalt	Supplies of asphalt	\$1,650.00
24/11/2021	1922.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$869.79
24/11/2021	1922.55-01	Shire of Peppermint Grove	Library & Community Centre Contribution	\$147,625.50
24/11/2021	1922.3493-01	Southside Powder Coaters Pty Ltd	Blast and power coat memorial bench seat	\$275.00
24/11/2021	1922.113-01	Telstra Corporation Limited	Communication charges	\$233.18
24/11/2021	1922.3441-01	Tony Aveling & Associates Pty Ltd T	Staff training	\$1,485.00
24/11/2021	1922.3532-01	W Grace	Booking refund	\$140.00
25/11/2021	1925.3511-01	Ambrosini Global Recruitment	Temporary depot staff	\$2,032.80
25/11/2021	1924.2-01	Australian Services Union	Payroll Deduction	\$259.00
25/11/2021	1924.3-01	Department of Human Services	Payroll Deduction	\$426.61
25/11/2021	1924.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$606.79
25/11/2021	1925.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$10,364.73
25/11/2021	1923.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$30,137.98
<b>TOTAL</b>				<b>\$930,655.55</b>