

# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 2021

PRESENTED TO THE COUNCIL MEETING  
ON 22ND FEBRUARY 2022

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 December 2021**

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

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**Town of Cottesloe**  
**Compilation Report**  
For the Period Ended 31 December 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 31 December 2021 of \$8,657,464

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

**Preparation**

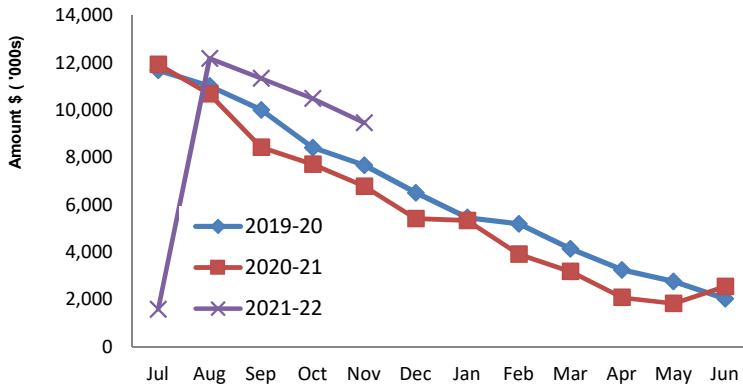
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 01/02/2022

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 December 2021

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



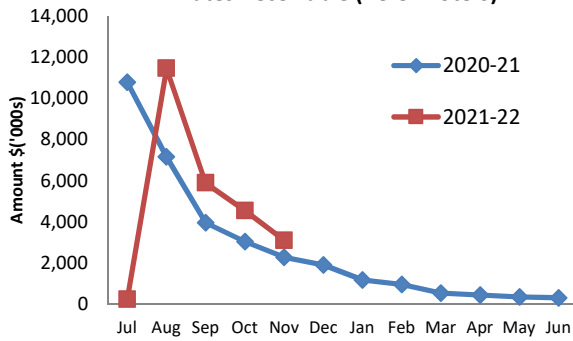
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 7,978,999
Restricted	\$ 9,270,208
	\$ 17,249,207

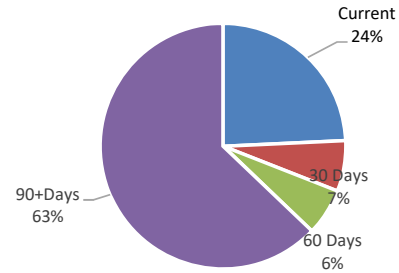
**Receivables**

Rates	\$ 1,785,585
Other	\$ 1,247,292
	\$ 3,032,877

**Rates Receivable (Refer Note 6)**



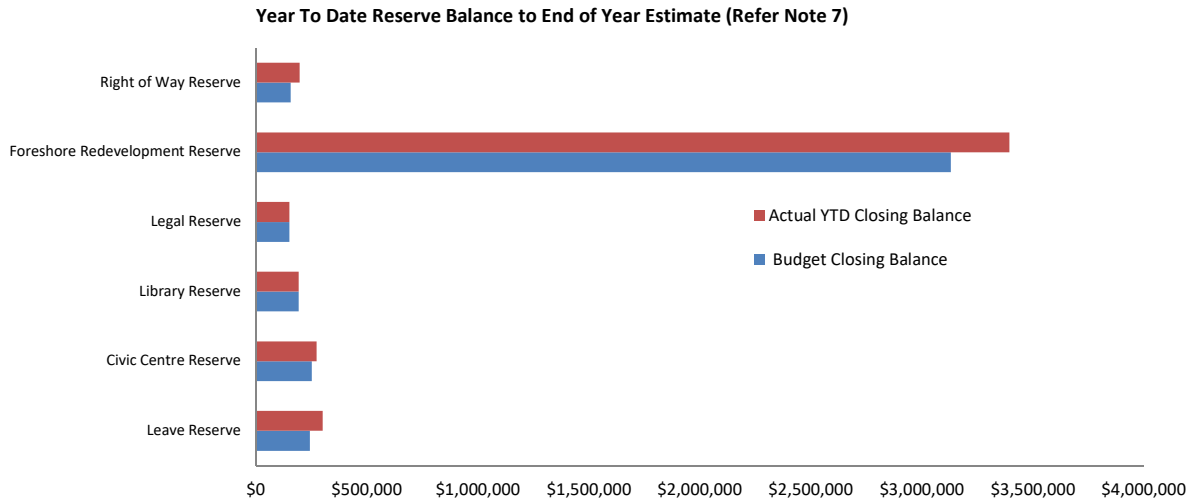
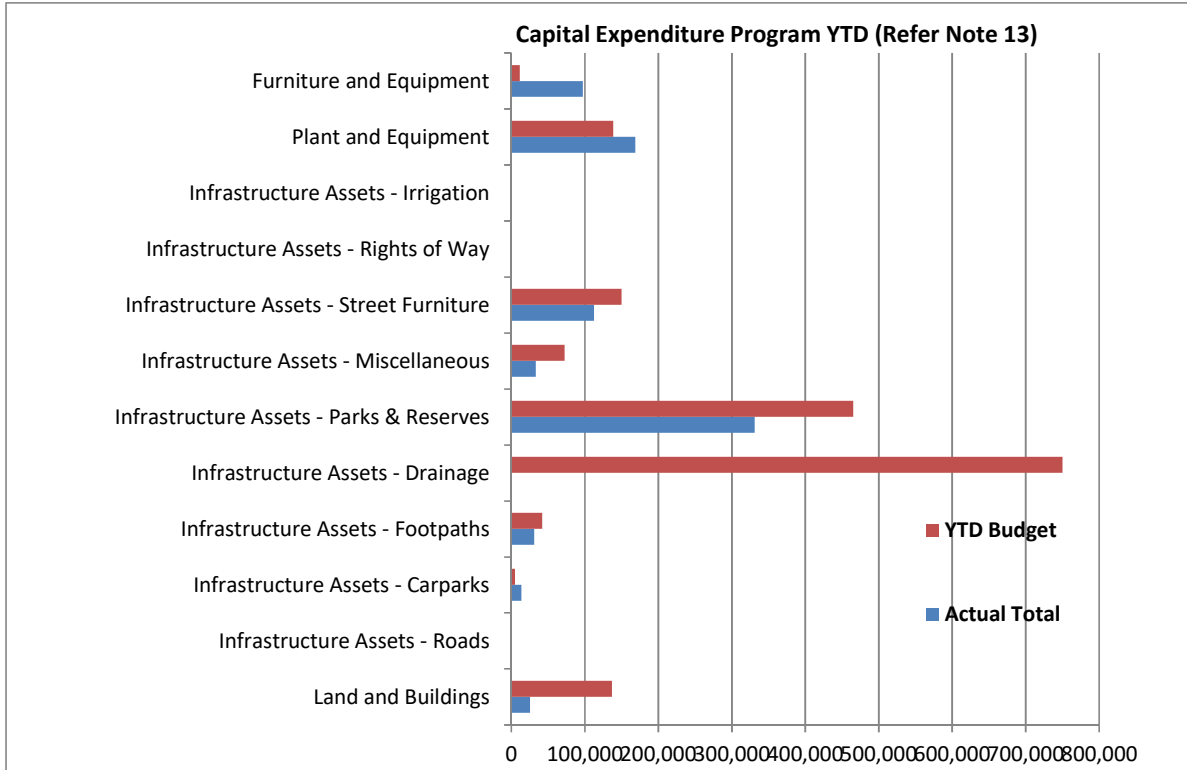
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**Comments**

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

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 December 2021

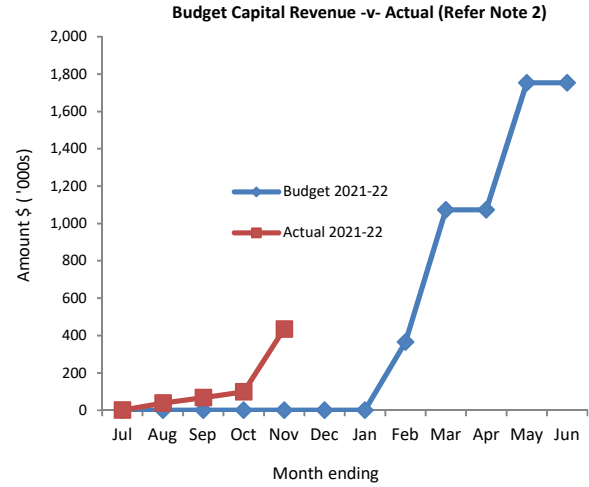
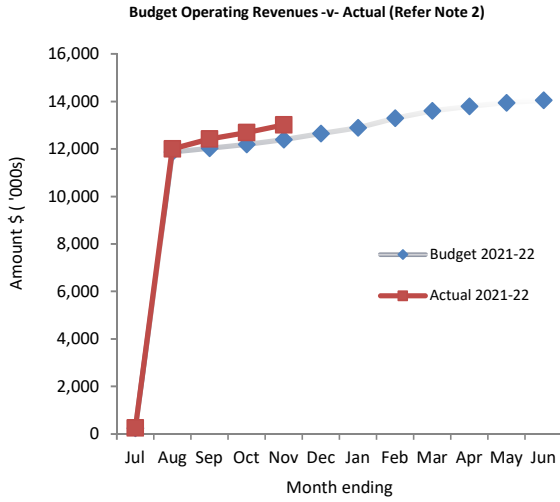


**Comments**

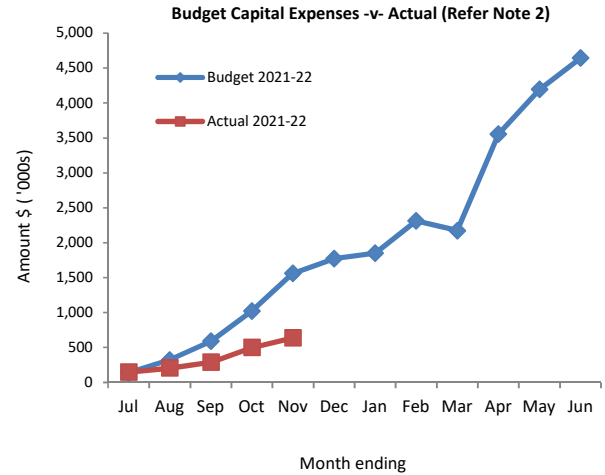
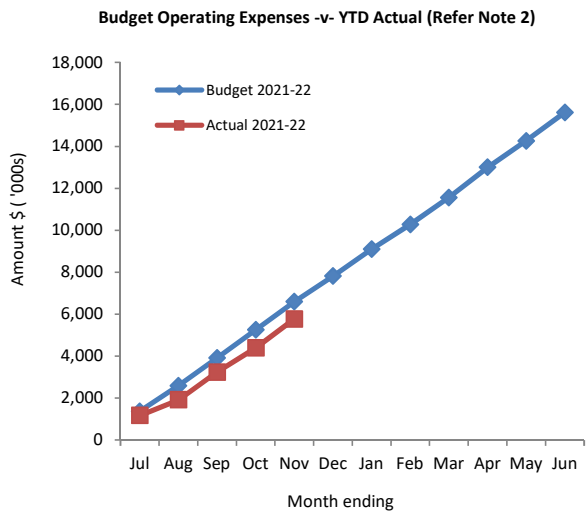
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**Town of Cottesloe**  
**Monthly Summary Information**  
 For the Period Ended 31 December 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 31 December 2021**

	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
<b>Operating Revenues</b>					
General Purpose Funding Rates	11,300,527	11,277,445	11,277,445	23,082	0%
General Purpose Funding - Other	172,743	181,138	288,866	(8,395)	(5%)
Governance	4,577	2,252	4,500	2,325	103%
Law, Order and Public Safety	36,157	22,666	70,050	13,491	60%
Health	109,084	82,442	92,900	26,642	32%
Education and Welfare	19,145	16,452	32,900	2,693	16%
Community Amenities	459,111	307,064	564,100	152,047	50%
Recreation and Culture	278,994	191,125	476,567	87,869	46%
Transport	839,150	455,504	1,053,000	383,646	84%
Economic Services	96,122	105,400	187,800	(9,278)	(9%)
Other Property and Services	14,367	552	1,100	13,815	2503%
Total Operating Revenue	13,329,977	12,642,040	14,049,228	687,937	
<b>Operating Expense</b>					
General Purpose Funding	(206,586)	(182,696)	(345,970)	(23,890)	13%
Governance	(36,857)	(461,628)	(941,159)	424,771	(92%)
Law, Order and Public Safety	(241,997)	(239,390)	(476,487)	(2,607)	1%
Health	(136,804)	(146,142)	(282,269)	9,338	(6%)
Education and Welfare	(171,987)	(156,294)	(311,577)	(15,693)	10%
Community Amenities	(1,988,811)	(1,995,158)	(4,005,297)	6,347	(0%)
Recreation and Culture	(2,218,987)	(2,377,071)	(4,891,048)	158,084	(7%)
Transport	(1,798,701)	(1,920,156)	(3,849,082)	121,455	(6%)
Economic Services	(350,717)	(310,641)	(507,737)	(40,076)	13%
Other Property and Services	178,045	(22,968)	(7,064)	201,013	(875%)
Total Operating Expenditure	(6,973,402)	(7,812,144)	(15,617,690)	838,742	
<b>Funding Balance Adjustments</b>					
Add back Depreciation	1,216,806	1,221,056	2,442,097	(4,250)	(0%)
Adjust Non Current Receivables	18,696	0	0	18,696	
Adjustment for increase in current provisions written back	46,249	0	0	46,249	
Adjustment for decrease in Non-Current Employee Provisions	(25,907)	0	(15,028)	(25,907)	
<b>Net Cash from Operations</b>	<b>7,604,047</b>	<b>6,050,952</b>	<b>858,607</b>	<b>1,553,095</b>	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	399,407	0	1,754,321	399,407	
Proceeds from Disposal of Assets	86,360	80,000	140,000	6,360	8%
Total Capital Revenues	485,767	80,000	1,894,321	405,767	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 December 2021**

	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
<b>Capital Expenses</b>					
Furniture and Equipment	13 (97,182)	(11,500)	(36,500)	(85,682)	745%
Land and Buildings	13 (25,274)	(136,600)	(1,428,200)	111,326	(81%)
Plant and Equipment	13 (168,503)	(138,462)	(240,462)	(30,041)	22%
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)	(42,000)	(90,000)	10,936	(26%)
Infrastructure - Drainage	13 0	(750,000)	(750,000)	750,000	(100%)
Infrastructure - Parks & Reserves	13 (330,985)	(465,409)	(1,143,409)	134,424	(29%)
Infrastructure - Miscellaneous	13 (33,188)	(72,500)	(190,000)	39,312	(54%)
Infrastructure - Streetscape	13 (112,533)	(150,042)	(307,198)	37,509	(25%)
Infrastructure - Rights of Way	13 0	0	(20,000)	0	
Infrastructure - Irrigation	13 0	0	(20,000)	0	
Total Capital Expenditure	(812,255)	(1,771,512)	(4,592,719)	959,257	
<b>Net Cash from Capital Activities</b>	<b>(326,488)</b>	<b>(1,691,512)</b>	<b>(2,698,398)</b>	<b>1,365,024</b>	
<b>Financing</b>					
Self-Supporting Loan Principal	0	16,066	73,841	(16,066)	(100%)
Transfer from Reserves	7 0	57,996	1,837,334	(57,996)	(100%)
Repayment of Debentures & Leases	10 (165,878)	(216,628)	(388,093)	50,750	(23%)
Transfer to Reserves	7 (11,585)	(10,180)	(240,221)	(1,405)	14%
<b>Net Cash from Financing Activities</b>	<b>(177,463)</b>	<b>(152,746)</b>	<b>1,282,861</b>	<b>(24,717)</b>	
<b>Net Operations, Capital and Financing</b>	<b>7,100,096</b>	<b>4,206,694</b>	<b>(556,930)</b>	<b>2,893,402</b>	
<b>Opening Funding Surplus(Deficit)</b>	3 <b>1,557,368</b>	<b>556,930</b>	<b>556,930</b>	<b>1,000,438</b>	<b>180%</b>
<b>Closing Funding Surplus(Deficit)</b>	3 <b>8,657,464</b>	<b>4,763,624</b>	<b>0</b>	<b>3,893,840</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 31 December 2021**

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
<b>Operating Revenues</b>						
	9	11,300,527	11,277,445	11,277,445	23,082	0%
	11	274,072	124,533	303,458	149,539	120%
		1,672,280	1,143,832	2,204,350	528,448	46%
		67,996	94,958	137,995	(26,962)	(28%)
		15,102	1,272	125,980	13,830	1087%
		<b>13,329,977</b>	<b>12,642,040</b>	<b>14,049,228</b>	<b>687,937</b>	
<b>Operating Expense</b>						
		(2,384,596)	(2,857,966)	(5,572,747)	473,370	17%
		(2,810,808)	(3,033,772)	(6,399,748)	222,964	7%
		(136,200)	(181,656)	(357,220)	45,456	25%
		(1,216,806)	(1,221,056)	(2,442,097)	4,250	0%
		(97,546)	(135,448)	(232,046)	37,902	28%
		(171,583)	(185,866)	(195,772)	14,283	8%
		(155,863)	(196,380)	(418,060)	40,517	21%
		<b>(6,973,402)</b>	<b>(7,812,144)</b>	<b>(15,617,690)</b>	<b>838,742</b>	
<b>Funding Balance Adjustments</b>						
		1,216,806	1,221,056	2,442,097	(4,250)	(0%)
		(25,907)	0	(15,028)	(25,907)	
		<b>7,604,047</b>	<b>6,050,952</b>	<b>858,607</b>	<b>1,553,095</b>	
<b>Capital Revenues</b>						
	11	399,407	0	1,754,321	399,407	
	8	86,360	80,000	140,000	6,360	8%
		<b>485,767</b>	<b>80,000</b>	<b>1,894,321</b>	<b>405,767</b>	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 December 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	(97,182)	(11,500)	(36,500)	(85,682)	(745%)
Land and Buildings	13	(25,274)	(136,600)	(1,428,200)	111,326	81%
Plant and Equipment	13	(168,503)	(138,462)	(240,462)	(30,041)	(22%)
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)	(42,000)	(90,000)	10,936	26%
Infrastructure - Drainage	13	0	(750,000)	(750,000)	750,000	100%
Infrastructure - Parks & Reserves	13	(330,985)	(465,409)	(1,143,409)	134,424	29%
Infrastructure - Miscellaneous	13	(33,188)	(72,500)	(190,000)	39,312	54%
Infrastructure - Streetscape	13	(112,533)	(150,042)	(307,198)	37,509	25%
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(812,255)	(1,771,512)	(4,592,719)	959,257	
<b>Net Cash from Capital Activities</b>		<b>(326,488)</b>	<b>(1,691,512)</b>	<b>(2,698,398)</b>	<b>1,365,024</b>	
<b>Financing</b>						
Self-Supporting Loan Principal		0	16,066	73,841	(16,066)	(100%)
Transfer from Reserves	7	0	57,996	1,837,334	(57,996)	(100%)
Repayment of Debentures	10	(165,878)	(216,628)	(388,093)	50,750	23%
Transfer to Reserves	7	(11,585)	(10,180)	(240,221)	(1,405)	(14%)
<b>Net Cash from Financing Activities</b>		<b>(177,463)</b>	<b>(152,746)</b>	<b>1,282,861</b>	<b>(24,717)</b>	
<b>Net Operations, Capital and Financing</b>		<b>7,100,096</b>	<b>4,206,694</b>	<b>(556,930)</b>	<b>2,893,402</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,557,368</b>	<b>556,930</b>	<b>556,930</b>	<b>1,000,438</b>	<b>180%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>8,657,464</b>	<b>4,763,624</b>	<b>0</b>	<b>3,893,840</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 POSITION**  
For the Period Ended 31 December 2021

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>CURRENT ASSETS</b>			
Receivables - Rates			
Rates	1,633,499	147,194	1,748,525
Emergency Services Levies	600,112	29,940	641,764
Rates and ESL Rebates	195,511	369	199,836
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	62,322	210,165	177,676
Provision for Doubtful Debts - Debtors	(19,392)	(14,545)	(3,601)
Accounts Receivable - Infringements	506,701	436,601	432,024
Provision for Doubtful Debts - Infringements	(198,115)	(189,407)	(74,451)
Accrued Income	37,429	8,114	36,605
Prepayments	583	29,259	0
Long Service Leave from other LG's	0	0	44,390
Other	0	0	(16)
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	613,831	2,879,751	1,631,533
Till Floats & Petty Cash	1,300	1,300	700
Term Investments	7,363,868	12,764	4,318,537
Restricted - Reserves	8,595,525	8,591,484	9,115,023
Restricted - Trust Deposits	674,684	674,180	672,921
<b>TOTAL CURRENT ASSETS</b>	<b>20,138,986</b>	<b>12,888,870</b>	<b>19,010,768</b>
<b>CURRENT LIABILITIES</b>			
Payables	842,962	523,462	1,030,939
Bonds - other creditors	665,302	613,334	585,388
Trust - POS	674,180	674,180	672,920
Income in Advance	101,691	342,701	42,307
Accrued Expenses	586,677	509,107	2,050,875
Long Service Leave to other LG's	37,147	15,093	999
Interest Bearing Liabilities	167,420	329,882	157,655
Lease Liability	54,794	58,211	3,989
Provisions	1,093,666	1,047,417	966,300
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,223,839</b>	<b>4,113,387</b>	<b>5,511,372</b>
<b>NON CURRENT ASSETS</b>			
Receivables			
Deferred Rates	152,086	168,206	155,168
Deferred ESL	21,706	24,282	21,580
Self Supporting Loans	276,497	276,497	338,638
Long Service Leave from other LG's	100,040	108,689	34,646
Financial Assets at fair value through profit and loss			
Units in WALGA House Trust	110,710	110,710	106,832
Right of Use Assets			
Right of Use - Leased Assets	1,217,372	1,249,999	1,302,255
Property Plant and Equipment			
Furniture and Equipment	863,104	800,266	995,725
Land and Buildings	60,785,679	61,039,825	81,960,388
Plant and Equipment	797,291	766,004	900,950
Equity Investments	583,635	583,635	653,797
Infrastructure			
Roads	13,606,812	14,008,852	14,638,095
Car Parks	994,222	1,022,055	1,095,173
Footpaths	5,021,947	5,086,966	5,264,213
Drainage	4,870,209	4,911,245	4,988,999
Parks and Reserves	3,094,494	2,814,460	3,032,704
Miscellaneous	8,431,916	8,541,061	8,926,691
Street Furniture	1,509,085	1,414,846	1,254,828
Right of Ways	956,177	983,639	1,037,244
Irrigation	183,737	183,737	170,027
<b>TOTAL NON CURRENT ASSETS</b>	<b>103,576,719</b>	<b>104,094,974</b>	<b>126,877,953</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 31 December 2021

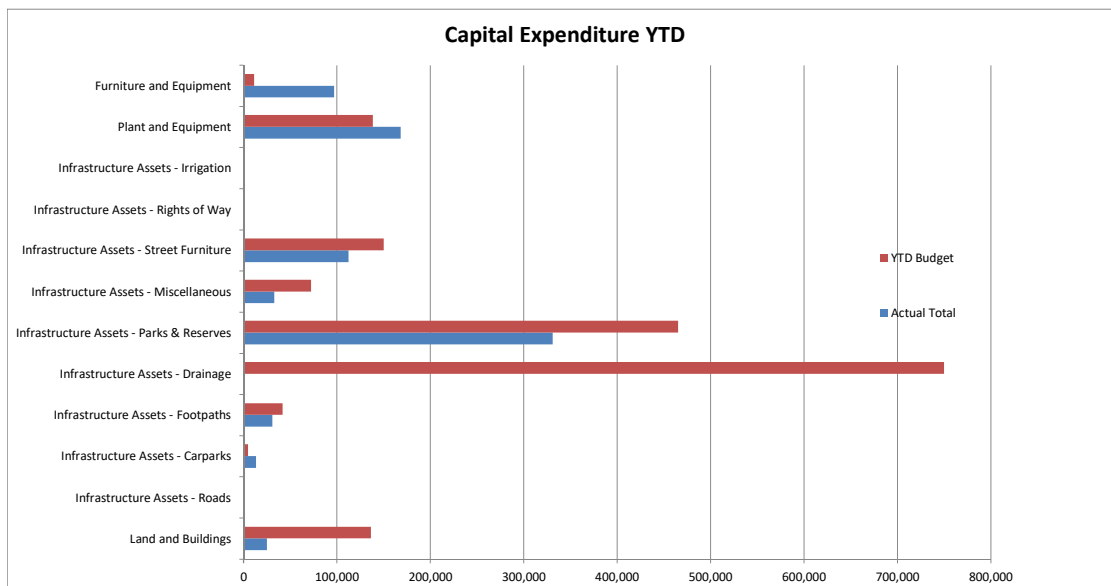
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>NON CURRENT LIABILITIES</b>			
Payables	0	0	13,157
Long Service Leave to other LG's	57,447	74,468	87,297
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,905	3,140,786
Lease Liabilities	1,155,160	1,246,805	1,305,016
Provisions	95,048	120,955	101,367
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,118,559</b>	<b>4,253,133</b>	<b>4,647,623</b>
<b>NET ASSETS</b>	<b>115,373,307</b>	<b>108,617,324</b>	<b>135,729,726</b>
<b>EQUITY</b>			
Reserves - Cash Backed	8,603,069	8,591,484	9,115,023
Reserves - Asset Revaluation	71,591,811	71,591,811	92,073,469
Retained Surplus	35,178,427	28,434,029	34,541,234
<b>TOTAL EQUITY</b>	<b>115,373,307</b>	<b>108,617,324</b>	<b>135,729,726</b>
<b>RESERVES - CASH BACKED</b>			
Opening Balance	8,591,484	9,087,247	9,699,061
Transfer to Reserves	11,585	2,891,989	1,121,300
Transfer from Reserves	0	(3,387,752)	(1,705,338)
<b>TOTAL RESERVES - CASH BACKED</b>	<b>8,603,069</b>	<b>8,591,484</b>	<b>9,115,023</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	28,434,029	27,948,844	27,601,076
Change in Net Assets from Operations	6,755,983	(10,579)	6,356,119
Transfer from Reserve	0	3,387,752	1,705,339
Transfer to Reserve	(11,585)	(2,891,988)	(1,121,300)
<b>TOTAL RETAINED SURPLUS</b>	<b>35,178,427</b>	<b>28,434,029</b>	<b>34,541,234</b>
<b>TOTAL EQUITY</b>	<b>115,373,307</b>	<b>108,617,324</b>	<b>135,729,726</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 December 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	136,600	1,428,200	(111,326)
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	42,000	90,000	(10,936)
Infrastructure Assets - Drainage	13	0	0	0	750,000	750,000	(750,000)
Infrastructure Assets - Parks & Reserves	13	330,985	0	330,985	465,409	1,143,409	(134,424)
Infrastructure Assets - Miscellaneous	13	25,182	8,006	33,188	72,500	190,000	(39,312)
Infrastructure Assets - Street Furniture	13	6,440	106,093	112,533	150,042	307,198	(37,509)
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	168,503	168,503	138,462	240,462	30,041
Furniture and Equipment	13	0	97,182	97,182	11,500	36,500	85,682
<b>Capital Expenditure Totals</b>		<b>387,737</b>	<b>424,518</b>	<b>812,255</b>	<b>1,771,512</b>	<b>4,592,719</b>	<b>(959,257)</b>

**Funded By:**

<b>Capital Grants and Contributions</b>	<b>399,407</b>	<b>0</b>	<b>1,754,321</b>	<b>(399,407)</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>326,488</b>	<b>1,691,512</b>	<b>919,060</b>	<b>(566,210)</b>
<b>Capital Funding Total</b>	<b>412,848</b>	<b>1,771,512</b>	<b>4,592,719</b>	<b>(959,257)</b>



Comments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 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 31 December 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 31 December 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 31 December 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 31 December 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 31 December 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 31 December 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 31 December 2021**

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

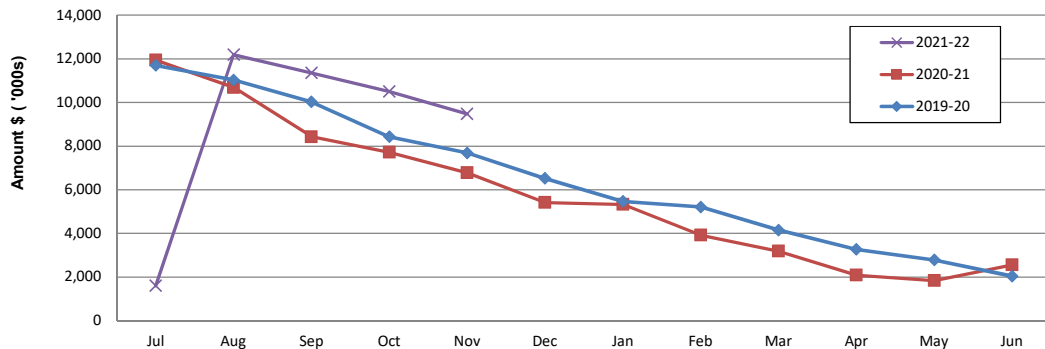
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>				
Health	26,642	32%	Timing	Various other health fees are timing only \$15,447 Food premises outdoor eating fees & other health fees are above budget
Community Amenities	152,047	50%	Permanent Timing	Timing of various other fees Bin Collection charges and DAP fees
Recreation and Culture	87,869	46%	Timing	Timing on Grant income for coastal projects, and revenue from facilities hire
Transport	383,646	84%	Permanent Timing	Extra revenue from parking fines Timing of the receipt of the Main Roads direct grant
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	399,407		Timing	Received LRCI grant for Dutch Inn playground \$200k, RTR \$67k, Main Roads \$69k, and Urban Canopy/PSP grant funding
<b>Operating Expenses</b>				
Governance	424,771	(92%)	Timing	Timing of allocation of administration costs, elected members quarterly fees, donations, and wesroc contribution
Recreation and Culture	158,084	(7%)	Timing	Timing of expenditure at the foreshore parks and reserves, and allocation of administration costs
Transport	121,455	(6%)	Timing	Timing of road and parking facilities maintenance
Economic Services	(40,076)	13%	Timing	Timing of administration overhead allocation costs
Other Property and Services	201,013	(875%)	Timing	Timing of lease interest expenses and public works, plant and administration overhead allocations
<b>Capital Expenses</b>				
Furniture and Equipment	(85,682)	745%	Permanent	Purchase of IT equipment - budgeted for in 20/21, due to covid received and paid for in 21/22.
Land and Buildings	111,326	(81%)	Timing	Timing of Anderson Pavillion Development
Plant and Equipment	(30,041)	22%	Timing	Timing of plant replacement program
Infrastructure - Drainage	750,000	(100%)	Timing	Contract awarded, works not yet commenced
Infrastructure - Parks & Reserves	134,424	(29%)	Timing	Timing of Dutch Inn playground upgrade
Infrastructure - Miscellaneous	39,312	(54%)	Timing	Timing of Forehore development
Infrastructure - Streetscape	37,509	(25%)	Timing	Timing of Street Tree planting
<b>Non Cash</b>				
Leave Provisions	(25,907)		Timing	Timing of employee leave provisions - reviewed every 6 months
<b>Financing</b>				
Repayment of Debentures & Leases	50,750	(23%)	Timing	Timing of Depot lease payments
Transfer from Reserves	(57,996)	(100%)	Permanent	Transfers from reserves to occur once capital projects are further progressed
Transfer to Reserves	(1,405)	14%	Timing	Timing of interest on reserves

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2021**

**Note 3: NET CURRENT FUNDING POSITION**

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 December 2021	30 June 2021	YTD 31 December 2020
		\$	\$	\$
<b>Current Assets</b>				
Municipal Account		613,831	2,879,751	1,631,533
Till Floats & Petty Cash		1,300	1,300	700
Term Investments		7,363,868	12,764	4,318,537
Restricted - Reserves		8,595,525	8,591,484	9,115,023
Restricted - Trust Deposits		674,684	674,180	672,921
Rates		1,633,499	147,194	1,748,525
Emergency Services Levies		600,112	29,940	641,764
Rates and ESL Rebates		195,511	369	199,836
Accounts Receivable - Debtors		62,322	210,165	177,676
Provision for Doubtful Debts - Debtors		(19,392)	(14,545)	(3,601)
Accounts Receivable - Infringements		506,701	436,601	432,024
Provision for Doubtful Debts - Infringements		(198,115)	(189,407)	(74,451)
Accrued Income		37,429	8,114	36,605
Self Supporting Loans		62,141	62,141	59,512
Prepayments		583	29,259	0
Other		138,896	0	(2,309)
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(24,367)	(23,795)	(24,367)
		<b>20,277,883</b>	<b>12,888,870</b>	<b>19,008,475</b>
<b>Less: Current Liabilities</b>				
Payables		(842,962)	(523,462)	(1,030,939)
Bonds - other creditors		(665,302)	(613,334)	(585,388)
Trust - POS		(674,180)	(674,180)	(672,920)
Income in Advance		(101,691)	(342,701)	(42,307)
Accrued Expenses		(586,677)	(509,107)	(2,050,875)
Long Service Leave to other LG's		(37,147)	(15,093)	(999)
Interest Bearing Liabilities		(167,420)	(329,882)	(157,655)
Lease Liability		(54,794)	(58,211)	(3,989)
Provisions		(1,093,666)	(1,047,417)	(966,300)
		<b>(4,223,839)</b>	<b>(4,113,387)</b>	<b>(5,511,372)</b>
Less:				
Cash Reserves	7	(8,595,525)	(8,591,484)	(9,115,023)
Loans - Clubs		(62,141)	(62,141)	(59,512)
Add:				
Loans		167,420	329,882	157,655
Lease Liability		54,794	58,211	0
Provisions		1,093,666	1,047,417	966,300
<b>Net Current Funding Position</b>		<b>8,657,464</b>	<b>1,557,368</b>	<b>5,446,523</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 31 December 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	613,831			613,831	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	0.43%	N		622,850		622,850	NAB	05-Apr-22
Term Deposit 89-876-8576	0.40%	N	500,321			500,321	NAB	08-Mar-22
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	0.40%	N	1,000,296			1,000,296	NAB	03-Mar-22
Term Deposit 89-761-9625	0.27%	N	1,500,000			1,500,000	NAB	02-Jan-22
Term Deposit 59-703-7729	0.44%	N	1,200,361			1,200,361	NAB	19-Apr-22
Term Deposit 70-265-2839	0.36%	N		96,491		96,491	NAB	11-Apr-22
Term Deposit 0210908078154 (Green Deposit)	0.22%	Y	1,250,000			1,250,000	CBA	04-Jan-22
Term Deposit 32-119-2103	0.34%	N	1,000,000			1,000,000	NAB	28-Feb-22
NEW Term Deposit 43-714-6547	0.43%	N	500,000			500,000	NAB	24-Mar-22
<b>Total</b>			<b>7,977,699</b>	<b>8,595,524</b>	<b>674,684</b>	<b>17,247,907</b>		

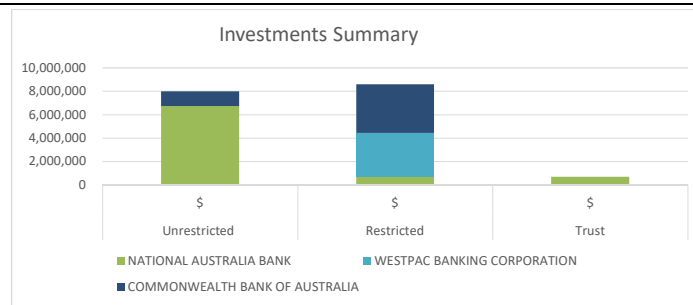
**SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS**

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	6,727,699	719,341	674,684	8,121,724	47.1%	0	8,121,724
WESTPAC BANKING CORPORATION	0	3,709,201	0	3,709,201	21.5%	0	3,709,201
COMMONWEALTH BANK OF AUSTRALIA	1,250,000	4,166,982	0	5,416,982	31.4%	5,416,982	-
<b>TOTAL</b>	<b>7,977,699</b>	<b>8,595,524</b>	<b>674,684</b>	<b>17,247,907</b>	<b>100%</b>	<b>5,416,982</b>	<b>11,830,925</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 31 December 2021 0.07%

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 31 December 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 Budget Review item in March 2022.

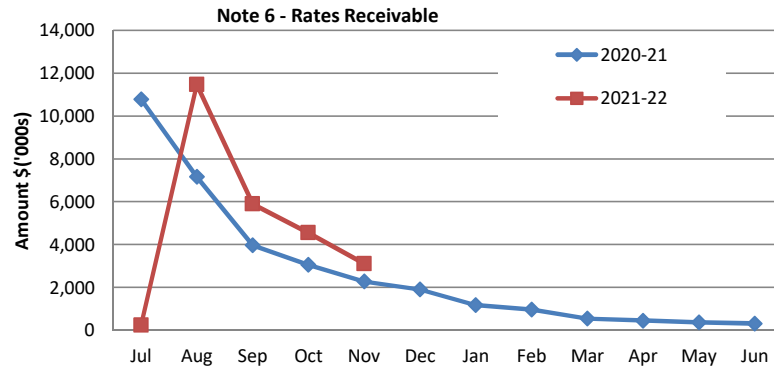


**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2021**

**Note 6: RECEIVABLES**

**Receivables - Rates**

	YTD 31 December 2021	YTD 31 December 2020	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	315,399	269,670	269,670
Levied this year	11,300,527	10,828,811	10,875,226
Less Collections to date	(9,034,718)	(9,194,788)	(10,829,497)
Equals Current Outstanding	<b>2,581,208</b>	<b>1,903,693</b>	<b>315,399</b>
<b>Net Rates Collectable</b>	<b>2,581,208</b>	<b>1,903,693</b>	<b>315,399</b>
% Collected	77.78%	82.85%	97.17%



**Comments/Notes - Receivables Rates**

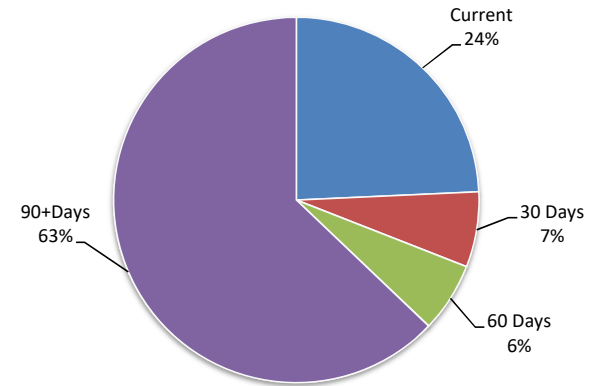
Rates were issued 19 August 2021, with a due date of 28 September 2021.  
 In 2020-2021 the due date was 4 September 2020.

**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	15,130	4,157	3,848	39,187
<b>Total Receivables General Outstanding</b>				<b>62,322</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 31 December 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
369	T Wood	\$ 3,065.25	\$ 3,114.61	Health licence fees
501	Grill'd Pty Ltd	\$ 3,235.88	\$ 3,288.02	Health licence fees
565	The Pantry Group Pty Ltd t/as Daisies of Cottesloe	\$ 3,790.00	\$ 3,851.02	Health licence fees
782	P Salmeri	\$ 1,199.50	\$ 1,218.82	Health licence fees
888	V Nelson	\$ 2,818.37	\$ 2,835.11	Health licence fees

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**Comments/Notes - Receivables General**

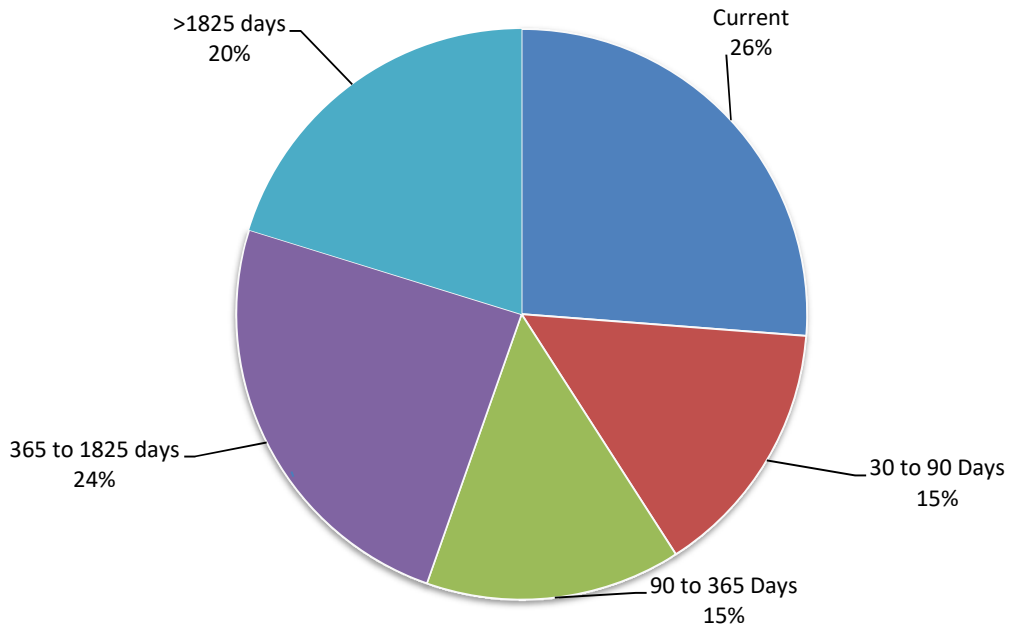
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2021**

**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	132,774	74,567	73,301	123,595	102,464
<b>Total Receivables General Outstanding</b>					<b><u>506,701</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 31 December 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	\$ 268	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 199,216
Property Reserve	220	1,425,517	1,434,965	3,314	1,935	0	0	(1,000,000)	0	428,831	1,436,900
Parking Reserve	221	11,751	11,752	29	16	0	0	0	0	11,780	11,768
Infrastructure Reserve	226	358,454	388,334	896	524	169,892	0	(160,409)	0	368,833	388,858
Leave Reserve	227	299,447	299,541	749	404	0	0	(57,996)	0	242,200	299,945
Civic Centre Reserve	228	249,340	271,174	623	366	0	0	0	0	249,963	271,540
Library Reserve	229	190,845	190,902	477	257	0	0	0	0	191,322	191,159
Legal Reserve	262	149,694	149,740	374	202	0	0	0	0	150,068	149,942
Foreshore Redevelopment Reserve	273	3,721,030	3,389,686	7,993	4,571	0	0	(598,929)	0	3,130,094	3,394,257
Right of Way Reserve	276	125,309	195,368	313	263	50,000	0	(20,000)	0	155,622	195,631
Sculpture and Artworks	299	118,189	118,225	296	159	0	0	0	0	118,485	118,384
Green Infrastructure Reserve Fund	307	189,798	189,853	474	256	0	0	0	0	190,272	190,109
Active Transport Reserve	308	514,711	514,861	1,287	694	0	0	0	0	515,998	515,555
Information Technology Reserve	309	667,776	692,972	1,669	934	0	0	0	0	669,445	693,906
Recreation Precinct Reserve	310	0	9,556	0	13	0	0	0	0	0	9,569
Shark Barrier Reserve	323	135,460	135,500	339	183	0	0	0	0	135,799	135,683
Public Open Space Reserve	384	400,000	400,107	1,000	540	0	0	0	0	401,000	400,647
		<b>8,756,194</b>	<b>8,591,484</b>	<b>20,329</b>	<b>11,584</b>	<b>219,892</b>	<b>0</b>	<b>(1,837,334)</b>	<b>0</b>	<b>7,159,081</b>	<b>8,603,068</b>

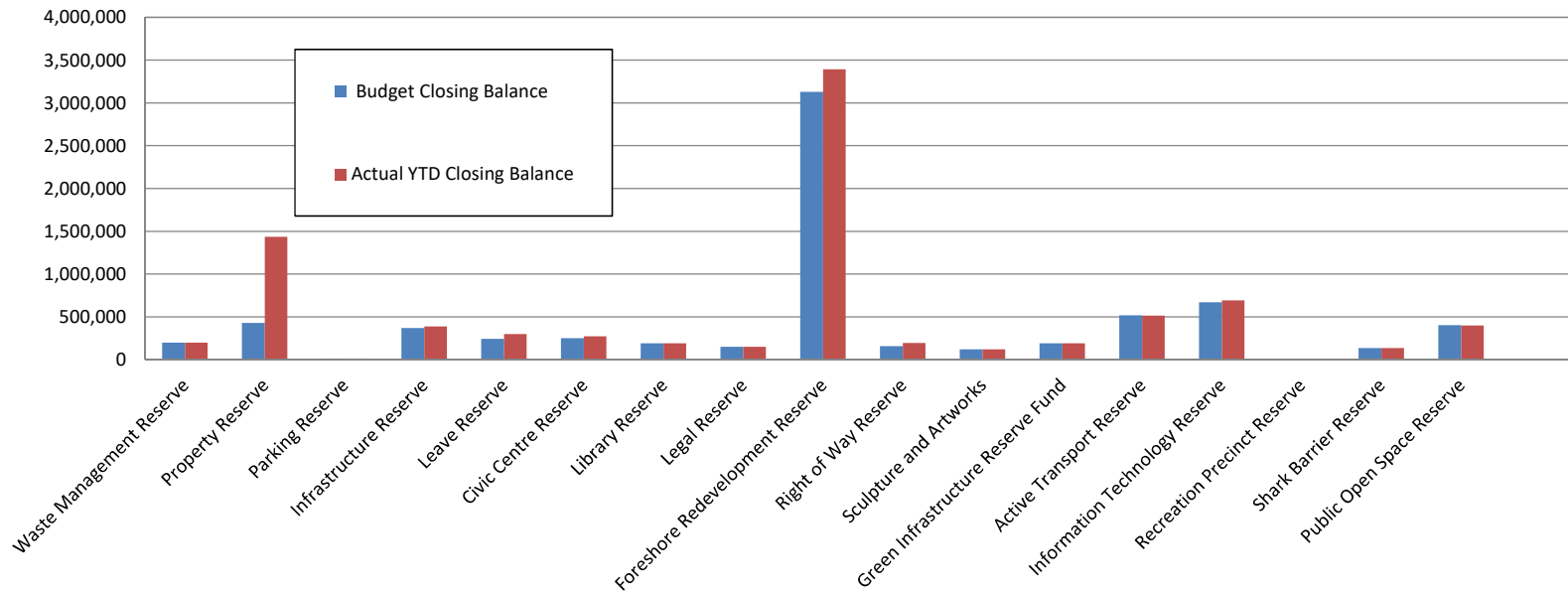
**Comments/Notes - Reserves**

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 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 31 December 2021**

**Note 8: CAPITAL DISPOSALS**

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget				Comments
					YTD 31 12 2021				
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Proceeds full year	Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance Profit/(Loss)	
\$	\$	\$	\$	\$	\$	\$	\$		
19,905	0	19,905	0	Disposal of mowing ute (1448)	18,000	0	0	0	
17,859	0	17,859	0	Disposal of reticulation ute (1445)	18,000	0	0	0	
16,950	0	16,950	0	Disposal of carpenter ute (1446)	0	0	0	0 C/Fwd from PY	
31,645	0	31,645	0	Disposal of passenger vehicle (1499)	0	0	0	0 C/Fwd from PY	
				Disposal of passenger vehicle	30,000				
				Disposal of passenger vehicle	31,000				
				Disposal of passenger vehicle	19,000				
				Disposal of ranger vehicle	24,000				
<b>86,359</b>	<b>0</b>	<b>86,359</b>	<b>0</b>		<b>140,000</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 31 December 2021**

Note 9: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Total Revenue \$	Budget Rate Revenue \$
<b>RATE TYPE</b>							
<b>Differential General Rate</b>							
GRV - Residential Improved (RI)	0.071001	3,236	129,796,743	9,215,699	1,403	9,217,102	9,179,714
GRV - Residential Vacant (RV)	0.071001	79	3,441,820	244,373		244,373	254,831
GRV - Commercial Improved (CI)	0.071001	65	7,959,186	565,110		565,110	566,678
GRV - Commercial Vacant (CV)	0.071001	2	120,500	8,556		8,556	8,556
GRV - Commercial Town (CT)	0.082283	119	10,651,931	876,472		876,472	876,473
GRV - Industrial (I)	0.071001	1	28,020	1,989		1,989	1,989
<b>Sub-Totals</b>		3,502	151,998,200	10,912,198	1,403	10,913,601	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
GRV - Residential Vacant (RV)	1,202	4	1,170	4,808		4,808	4,808
GRV - Commercial Improved (CI)	1,202	11	132,224	13,222		13,222	13,222
GRV - Commercial Town (CT)	1,202	19	253,171	22,838		22,838	22,838
<b>Sub-Totals</b>		326	4,702,565	391,852	0	391,852	394,256
Concession						11,305,453	11,282,497
<b>Amount from General Rates</b>						(4,926)	(5,052)
Ex-Gratia Rates						<b>11,300,527</b>	<b>11,277,445</b>
Specified Area Rates						0	0
<b>Totals</b>						<b>11,300,527</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 31 December 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		16,065	32,349	154,748	138,464	2,315	4,411
	3,140,786	0	162,462	329,882	2,978,324	2,810,904	102,940	192,755

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

(b) New Debentures

No new debentures are budgeted during 2021/22.



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 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		48,936	29,265
Grants Commission - Roads	WALGGC	47,165		47,165		19,554	27,612
<b>GOVERNANCE</b>							
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200			200
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>							
CCTV Project		30,000		30,000			30,000
<b>COMMUNITY AMENITIES</b>							
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000		22,651	
<b>RECREATION AND CULTURE</b>							
Coastal monitoring project	Department of Planning, Lands and Heritage	10,500		10,500			10,500
Beach Emergency Signs	Department of Local Government	13,536		13,536			13,536
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	38,500		38,500		50,000	0
Coastal monitoring - visual	Department of Planning, Lands and Heritage	11,800		11,800		4,253	7,547
Dune restoration planting tube stocks	Department of Planning, Lands and Heritage - Coastwest	6,738		6,738		2,021	4,717
Contribution towards ANZAC day	RSL	1,818		1,818			1,818
Dutch Inn	Government Departments	218,000			218,000	200,250	17,750
Drainage Construction - Foreshore	Government Departments & Insurance	118,071			118,071		118,071
Anderson Pavillion	Department of Local Government Sports and Recreation CSRFF	400,000			400,000		400,000
Log Fencing	Government Departments	30,000			30,000		30,000
<b>TRANSPORT</b>							
Direct Grant	Main Roads WA	25,000		25,000		26,937	0
Grant st Beach Dune restoration	Coastwest	20,000		20,000			20,000
Eric St Shared Path	Department of Transport	35,000			35,000		35,000
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	66,950	0
Main Roads - Railway st	Main Roads WA	173,300			173,300	68,852	104,448
Street Tree Planting	Urban Canopy Program	13,000			13,000	12,428	572
Perth to Fremantle End of trip Cycling facilities Stage 1	Department of Transport	20,000			20,000	50,927	
Contributions	Various	0				48,402	
<b>TOTALS</b>		<b>1,377,779</b>	<b>0</b>	<b>303,458</b>	<b>1,074,321</b>	<b>622,161</b>	<b>851,035</b>

Operating  
Non-Operating

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

222,754  
399,407  
622,161

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 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 31-Dec-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 31 December 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	750,000	750,000	(750,000)	
	<b>Drainage/Culverts Total</b>		<b>0</b>	<b>750,000</b>	<b>750,000</b>	<b>(750,000)</b>	
	<b>Footpaths</b>						
○	Eric Street Shared Path	15.1051.2	9,593	42,000	70,000	(32,407)	
●	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>42,000</b>	<b>90,000</b>	<b>(10,936)</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		
○	<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	320,381	388,409	388,409	(68,028)	
○	East Cottesloe Playground	30.7035.2	0	40,000	340,000	(40,000)	
○	TBA Playground Upgrade	30.9000.2	0	0	340,000	0	
○	Skate Park Preliminaries	30.7045.2	10,604	17,000	50,000	(6,396)	
○	Shade Sails	30.4085.2	0	20,000	25,000	(20,000)	
○	<b>Parks and Ovals Total</b>		<b>330,985</b>	<b>465,409</b>	<b>1,143,409</b>	<b>(134,424)</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	10,600	16,200	(10,600)	
○	Sports Precinct Development	35.4010.2	25,219	126,000	1,400,000	(100,781)	
	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>136,600</b>	<b>1,428,200</b>	<b>(111,326)</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	20,000	120,000	5,182	
○	Beach Access Closures	45.4131.2	8,006	32,500	50,000	(24,494)	
○	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>33,188</b>	<b>72,500</b>	<b>190,000</b>	<b>(39,312)</b>	

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 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>						
<input type="radio"/>	Street Tree Planting	42.9000.5	112,533	150,042	294,198	(37,509)	
<input type="radio"/>	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	0	13,000	0	
<input type="radio"/>	<b>Streetscapes Total</b>		<b>112,533</b>	<b>150,042</b>	<b>307,198</b>	<b>(37,509)</b>	
	<b>Plant , Equipment &amp; Vehicles Total</b>						
<input checked="" type="radio"/>	Plant, Machinery & Equipment	47.9000.2	168,503	138,462	240,462	30,041	
<input checked="" type="radio"/>	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>168,503</b>	<b>138,462</b>	<b>240,462</b>	<b>0</b>	
	<b>Furniture &amp; Office Equip.</b>						
<input type="radio"/>	Photocopier	49.9000.18	0	0	25,000	0	
<input type="radio"/>	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	94,370	0	0	94,370	
<input checked="" type="radio"/>	<b>Furniture &amp; Office Equip. Total</b>		<b>97,182</b>	<b>11,500</b>	<b>36,500</b>	<b>94,370</b>	
<input type="radio"/>	<b>Capital Expenditure Total</b>		<b>812,255</b>	<b>1,771,512</b>	<b>4,592,719</b>	<b>(980,610)</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 22 FEBRUARY 2022**

**LIST OF ACCOUNTS - DECEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
01/12/2021	1926.602-01	WA Treasury Corporation	Loan 108 Repayment	\$18,380.01
02/12/2021	1927.1660-01	Access Unlimited International Pty	Annual inspection Civic Centre height safety system	\$814.00
02/12/2021	1928.3511-01	Ambrosini Global Recruitment	Depot labour hire	\$5,299.80
02/12/2021	1927.188-01	Bob Jane T-Mart	Various vehicle maintenance	\$1,938.00
02/12/2021	1927.2028-01	Bug Busters	Removal of Beehive	\$176.00
02/12/2021	1927.62-01	Bunnings Group Ltd	Hardware Supplies	\$561.62
02/12/2021	1927.574-01	Burgess Rawson (WA) Pty Ltd	Management Fee Adjustment	\$2.46
02/12/2021	1927.2068-01	Courtney Margaret Rose Holloway T/a	Councillor & Director headshots	\$577.50
02/12/2021	1927.1464-01	D U Electrical Pty Ltd	Repairs to Main Beach Relay Fuses	\$117.70
02/12/2021	1927.642-01	David Gray & Co Pty Ltd	200 Rim wheels for repairs	\$1,760.00
02/12/2021	1927.1503-01	Diamond Hire	Hire of fence panels	\$786.10
02/12/2021	1927.2341-01	Electricity Generation and Retail	McCabe St Electricity Adjustment	\$495.40
02/12/2021	1927.1340-01	F J Fitzsimmons & Co	Repair footpath off Railway St to Grant St	\$2,750.00
02/12/2021	1928.83-01	Flexi Staff Pty Ltd	Temporary depot staff hire	\$7,845.73
02/12/2021	1927.1724-01	Galena Nominees P/L atf Jason	Signs supplies	\$86.96
02/12/2021	1927.77-01	Galvins Plumbing Supplies	Plumbing service	\$153.89
02/12/2021	1927.1115-01	Green Skills Inc	Weed control treatment	\$2,735.56
02/12/2021	1927.3536-01	GTF Pty Ltd T/as Greenacres Turf Group	Lanscaping supplies	\$1,538.00
02/12/2021	1927.2511-01	IPN Medical Centres Pty Ltd T/as Cottesleo Medical	Pre-employment medical checks	\$165.00
02/12/2021	1927.3113-01	JB Hi-Fi Group Pty Ltd	Computer hardware	\$3,057.70
02/12/2021	1927.80-01	Kennards Hire Pty Ltd	Dingo Hire	\$401.00
02/12/2021	1927.3537-01	L.M Power & S.M Power T/as Poo4You	Manure supplies	\$344.00
02/12/2021	1927.1135-01	Lamp Replacements Australia Pty Ltd	6 Light Globes	\$36.76
02/12/2021	1927.22-01	Landgate - VGO	Gross Rental Valuations	\$298.01
02/12/2021	1927.3540-01	M L Cashmore	Infrastructure bond refund	\$757.50
02/12/2021	1927.3542-01	M Shimizu	Bond refund	\$200.00
02/12/2021	1927.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$296.78

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
02/12/2021	1927.88-01	Managed IT Pty Ltd	Provision of IT services	\$2,888.49
02/12/2021	1927.2366-01	Market Creations Pty Ltd	Implement Council & Staff Profile Module	\$825.00
02/12/2021	1927.1915-01	Marketforce Pty Ltd	Business cards and name Badges	\$890.68
02/12/2021	1927.15-01	Poolegrave Engravers	Plaque engraved Ducth Inn Playground	\$522.50
02/12/2021	1927.3541-01	S Nell	Bond refund	\$200.00
02/12/2021	1927.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Sand for Beach St playground	\$1,362.60
02/12/2021	1927.2083-01	StrataGreen	Landscaping supplies	\$704.00
02/12/2021	1927.113-01	Telstra Corporation Limited	Communication charges	\$134.15
02/12/2021	1927.128-01	Total Packaging (WA) Pty Ltd	Dog Waste Bags supplies	\$3,775.20
02/12/2021	1927.661-01	T-Quip	Service to mower	\$671.45
02/12/2021	1927.2512-01	Trustee for Fiford Family Trust T/A WA Heritage Tree	Tree Reports	\$550.00
02/12/2021	1927.37-01	Winc Australia Pty Limited	General Stationery	\$728.88
02/12/2021	1927.1626-01	Young's Plumbing Service Pty Ltd	Repairs to foot wash damaged	\$234.85
06/12/2021	00027222	Town of Cottesloe	Petty Cash Reimbursement	\$871.15
07/12/2021	1929.98000-01	Australian Taxation Office	Payroll Deduction	\$35,179.01
08/12/2021	1930.3444-01	Addstyle Constructions Pty Ltd	Infrastructure bond refund	\$1,500.00
08/12/2021	1930.2191-01	Air Concepts Pty Ltd TA Airflow	Supply/install replacement relay	\$255.11
08/12/2021	1930.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering supplies	\$185.74
08/12/2021	1930.544-01	B M Pember	IT Software Support	\$5,610.00
08/12/2021	1930.3547-01	B Saunders	Bond refund	\$200.00
08/12/2021	1930.62-01	Bunnings Group Ltd	Hardware Supplies	\$939.49
08/12/2021	1930.121-01	Chubb Fire & Security Pty Ltd	Inspect/Replace Fire Extinguisher	\$1,021.51
08/12/2021	1930.2248-01	Coastline Mowers	Suppoy/deliver small plant equipment	\$7,869.90
08/12/2021	1930.2424-01	Corsign WA Pty Ltd	Signs supplies	\$9,339.00
08/12/2021	1930.2354-01	CSCH Pty Ltd t/as Charles Service	Consumables Oct/Nov 21	\$7,575.86
08/12/2021	1930.3546-01	D P Cowdell	Rates Refund	\$400.00
08/12/2021	1930.2341-01	Electricity Generation and Retail	Electricity supplies	\$10,179.53
08/12/2021	1930.3548-01	H Vitali	Bond refund	\$300.00
08/12/2021	1930.3113-01	JB Hi-Fi Group Pty Ltd	Computer hardware	\$317.82
08/12/2021	1930.1985-01	Julieman Pty Ltd T/A Complete Building Supplies	General Stationery	\$1,891.51
08/12/2021	1930.2906-01	K L Langer	Bike Rack Hire Dutch Inn opening Event	\$495.30
08/12/2021	1930.3549-01	L K Young	Rates Refund	\$865.62
08/12/2021	1930.3482-01	L M Davies	Reimbursement	\$120.05
08/12/2021	1930.2544-01	Lionel Samson Packaging Unit Trust	10 Boxes of 100 bags for Dog Bins	\$412.50

**LIST OF ACCOUNTS - DECEMBER 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
08/12/2021	1930.523-01	Local Government Professionals	Induction to Local Government Workshop	\$800.00
08/12/2021	1930.3071-01	Mahjae Pty Ltd trading as Whitney Consulting	Foreshore Business Case Reports Reviews	\$6,116.00
08/12/2021	1930.1915-01	Marketforce Pty Ltd	Skatepark Design Workshop Advertising	\$780.76
08/12/2021	1930.19-01	McLeods Barristers & Solicitors	Legal Advice	\$8,445.33
08/12/2021	1930.3534-01	Moore Australia (WA) Pty Ltd	Staff workshop	\$990.00
08/12/2021	1930.3275-01	Pinochle Holdings Pty Ltd	Tree watering for Napoleon St	\$1,188.00
08/12/2021	1930.2067-01	Rico Enterprises P/L atf Rico Family Tst T/as Solo	Waste Removal	\$93,387.17
08/12/2021	1930.2674-01	Ricoh Australia Pty Ltd	Printing services	\$1,009.71
08/12/2021	1930.3538-01	Sirenia Pty Ltd ATF The Jaymark Trust t/as Old Bridge	Catering supplies	\$1,041.88
08/12/2021	1930.2891-01	Srewa Pty Ltd Trading as Festoon Lighting	Festoon Lighting 2021	\$2,750.00
08/12/2021	1930.201-01	The Environmental Printing Company	Printing services	\$363.00
08/12/2021	1930.661-01	T-Quip	Repair on mower	\$158.15
08/12/2021	1930.2512-01	Trustee for Fiford Family Trust T/A	Landscaping supplies	\$385.00
08/12/2021	1930.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$500.00
08/12/2021	1930.3254-01	Ultimo Catering & Events Pty Ltd	Catering supplies	\$3,590.00
08/12/2021	1930.1848-01	Venturecorp Pty Ltd atf HL Trust T/	Hire of VRS for Summer Coastal Surveys	\$528.00
08/12/2021	1930.84-01	West Australian Local Government Assoc	WALGA Training Cr M Markins	\$3,570.00
08/12/2021	1930.3313-01	Wheels for Hope	Bond refund	\$1,000.00
08/12/2021	1930.37-01	Winc Australia Pty Limited	General Stationery	\$645.49
08/12/2021	1930.3236-01	Y Levingston	Reimbursement	\$1,032.01
09/12/2021	1933.3511-01	Ambrosini Global Recruitment	Labour Hire	\$1,645.60
09/12/2021	1932.2-01	Australian Services Union	Payroll Deduction	\$259.00
09/12/2021	1932.3-01	Department of Human Services	Payroll Deduction	\$426.61
09/12/2021	1932.1774-01	Eaisalary Pty Ltd	Payroll Deduction	\$606.79
09/12/2021	1931.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$30,116.86
10/12/2021	1934.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$6,810.84
10/12/2021	1935.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$7,227.04
17/12/2021	1936.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	\$13.75
17/12/2021	1936.544-01	B M Pember	IT Software Support	\$4,675.00
17/12/2021	1936.3553-01	BeriaAustralia Pty Ltd T/As Made in Perth	Dutch Inn Playground opening event	\$250.00
17/12/2021	1936.941-01	Boatshed Market Pty Ltd T/A Boatshed Fresh food	Catering supplies	\$409.00
17/12/2021	1936.2028-01	Bug Busters	Removal of bees	\$176.00
17/12/2021	1936.62-01	Bunnings Group Ltd	Hardware supplies	\$52.33
17/12/2021	1936.3494-01	CETEC Pty Ltd	Carryout comprehensive asbestos audit	\$9,680.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/12/2021	1936.3020-01	Cobblestone Concrete Pty Ltd	Widening of ROW 1 Geraldine St	\$2,365.00
17/12/2021	1936.2424-01	Corsign WA Pty Ltd	Sign supplies	\$891.00
17/12/2021	1936.742-01	Cottesloe Surf Life Saving Club Inc	Venue hire - End of year staff function	\$550.00
17/12/2021	1936.545-01	Department of Fire & Emergency Serv	2021/2022 ESL Quarter 2	\$532,065.11
17/12/2021	1936.2899-01	E Group Holdings Pty Ltd Trading As	Annual fire system maintenance	\$204.60
17/12/2021	1936.2848-01	Eco Shark Barrier Pty Ltd	Transport, Install, Monitor Cottesloe Beach	\$49,500.00
17/12/2021	1936.2341-01	Electricity Generation and Retail	Electricity supplies	\$14,052.72
17/12/2021	1936.1479-01	Environmental Wastewater C S Pty Lt	Street sweeping and drain cleaning	\$7,112.05
17/12/2021	1936.77-01	Galvins Plumbing Supplies	Drink Fountain repairs	\$191.41
17/12/2021	1936.1115-01	Green Skills Inc	Landscaping supplies	\$1,045.00
17/12/2021	1936.2570-01	Greenshed Pty Ltd Trading as Living Turf	Landscaping supplies	\$1,210.00
17/12/2021	1936.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath mix supplies	\$1,325.00
17/12/2021	1936.2644-01	Integrated Management Consultants P	Car Registration	\$431.65
17/12/2021	1936.1042-01	Iron Mountain Australia Group Pty L	Secure Storage of Records	\$220.86
17/12/2021	1936.1133-01	Lock, Stock & Farrell Locksmith Pty	Key coined	\$132.00
17/12/2021	1936.3484-01	M T Duckett	Emergency management services	\$424.96
17/12/2021	1936.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$1,260.16
17/12/2021	1936.88-01	Managed IT Pty Ltd	Adapters for New Computers	\$14,126.75
17/12/2021	1936.2366-01	Market Creations Pty Ltd	Customer Service Survey	\$2,541.00
17/12/2021	1936.1915-01	Marketforce Pty Ltd	Call For Nominations for Committees	\$3,206.93
17/12/2021	1936.19-01	McLeods Barristers & Solicitors	Legal Advice	\$11,204.49
17/12/2021	1936.3436-01	Miles Felix Noel T/as Mojo Digital	Graphic design service for Cott Village	\$1,760.00
17/12/2021	1936.1245-01	Nu-Trac Rural Contracting	Beach Cleaning	\$12,210.00
17/12/2021	1936.3092-01	Objective Corporation Limited	2 trapeze software	\$997.70
17/12/2021	1936.2702-01	Office of the Auditor General	LRCI Audit	\$935.00
17/12/2021	1936.3559-01	P Kunpitukwattana	Refund Annual Health Risk Assessment	\$294.00
17/12/2021	1936.79-01	Perth Irrigation Centre	Reticulation Parts for Repairs	\$1,292.70
17/12/2021	1936.561-01	Perth Region NRM	Coastal & Marine Program Contribution	\$5,500.00
17/12/2021	1936.2886-01	Quadiant Finance Australia Pty Ltd	Folding machine lease	\$411.40
17/12/2021	1936.3345-01	Rebecca Jean Keamy T/as Specilaised Mower Parts	Repair to mower	\$27.30
17/12/2021	1936.3557-01	Satellite Security Services Pty Ltd	Supply & install NIDAC SMS Dialler	\$1,644.50
17/12/2021	1936.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape	Supply top dressing sand - Harvey Field	\$120.60
17/12/2021	1936.2083-01	StrataGreen	Landscaping supplies	\$1,153.88
17/12/2021	1936.2944-01	Systems Edge Management Services Pt	Engagement of a qualified economics cons	\$4,181.10



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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/12/2021	1936.113-01	Telstra Corporation Limited	Tele-communication Charges	\$2,383.86
17/12/2021	1936.2466-01	TenderLink	Tender lodgements	\$177.10
17/12/2021	1936.3550-01	The Trustee for Easyshade Marquees	2 x TOC Branded Marquees	\$2,054.80
17/12/2021	1936.3555-01	Good Things Australia	OSH equipment	\$1,547.57
17/12/2021	1936.3551-01	The Trustee for The Maward Unit Tru	Event flyers and Posters	\$743.00
17/12/2021	1936.661-01	T-Quip	Repairs to mower	\$175.40
17/12/2021	1936.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$52.00
17/12/2021	1936.84-01	West Australian Local Government As	Elected Member Training	\$495.00
17/12/2021	1936.85-01	Western Metropolitan Regional Counc	Waste Collection	\$43,792.52
17/12/2021	1936.37-01	Winc Australia Pty Limited	General Stationery	\$897.88
17/12/2021	1936.526-01	Zipform Pty Ltd	Australia Post Manifest Report	\$33.00
17/12/2021	1936.24-01	ZircoDATA Pty Ltd	Record Storage	\$382.39
21/12/2021	00027223	City of Nedlands	Paul Busby - Building Surveyor cover	\$8,308.30
21/12/2021	1937.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	\$3,961.63
21/12/2021	00027224	Rotary Club of Mosman Park-Cotteslo	Hire of BBQ Trailer	\$150.00
23/12/2021	1940.3563-01	A Pretorius	Bond refund	\$400.00
23/12/2021	1941.3511-01	Ambrosini Global Recruitment	Labour Hire	\$2,855.60
23/12/2021	1939.2-01	Australian Services Union	Payroll Deduction	\$259.00
23/12/2021	1940.544-01	B M Pember	IT Software Support	\$4,207.50
23/12/2021	1940.141-01	BOC Limited	Annual RentalFee-Oxygen Cylinder	\$278.78
23/12/2021	1940.62-01	Bunnings Group Ltd	Hardware supplies	\$16.35
23/12/2021	1940.574-01	Burgess Rawson (WA) Pty Ltd	Carpark Lease Napoleon St	\$10,815.95
23/12/2021	1940.610-01	Construction Training Fund	Cottesloe CTF Levies	\$22,473.56
23/12/2021	1940.3282-01	Convic Pty Ltd T/as Convic Design &	Skatepark Concept Design	\$9,669.00
23/12/2021	1940.742-01	Cottesloe Surf Life Saving Club Inc	End of Year Function	\$1,475.00
23/12/2021	1939.3-01	Department of Human Services	Payroll Deduction	\$426.61
23/12/2021	1940.117-01	Department of the Premier & Cabinet	Gazetted - TOC LG Meeting Procedure Amendment	\$285.60
23/12/2021	1940.1503-01	Diamond Hire	Cherry Picker Hire	\$600.01
23/12/2021	1939.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$606.79
23/12/2021	1940.2611-01	Environmental Industries Pty Ltd	Dutch Inn Playground upgrade	\$93,500.00
23/12/2021	1940.1479-01	Environmental Wastewater C S Pty Lt	Street Sweeping & Drain Cleaning	\$1,118.37
23/12/2021	1940.3562-01	F Cahill	Bond refund	\$200.00
23/12/2021	1941.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	\$3,476.99
23/12/2021	1940.3564-01	Francesca Craneage Pty Ltd	Rates Refund	\$1,200.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
23/12/2021	1940.1724-01	Galena Nominees P/L atf Jason	Blackspot Project funding signs	\$559.15
23/12/2021	1940.77-01	Galvins Plumbing Supplies	Plumbing supplies	\$263.95
23/12/2021	1940.1115-01	Green Skills Inc	Landscaping supplies	\$2,573.01
23/12/2021	1940.3438-01	Hocking Planning & Architecture Pty	Engagement of a heritage consultant	\$7,920.00
23/12/2021	1940.2644-01	Integrated Management Consultants P	Vehicle maintenance	\$41,781.10
23/12/2021	1940.3113-01	JB Hi-Fi Group Pty Ltd	Computer hardware	\$226.10
23/12/2021	1940.3290-01	Justin Robert Martin t/as Djurandi	Jasper Green/NCPS mural project - WAPOL	\$6,480.00
23/12/2021	1940.3565-01	Love Story	Overcharged Commercial Waste Services	\$1,849.52
23/12/2021	1940.3484-01	M T Duckett	Emergency management services	\$237.48
23/12/2021	1940.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$792.37
23/12/2021	1940.88-01	Managed IT Pty Ltd	Managed Licenses SLA Licensing	\$6,877.87
23/12/2021	1940.172-01	Martins Trailer Parts Pty Ltd	Dust Caps - Bob Cat Trailer	\$63.76
23/12/2021	1940.1736-01	Matrix Productions	Carols by Candlelight 2021 - Audio Equipment	\$15,015.99
23/12/2021	1940.19-01	McLeods Barristers & Solicitors	Legal Advice - various	\$7,390.84
23/12/2021	1940.3383-01	Moma Products Pty Ltd T/as Moma Sol	Marine Parade Solar Lights	\$13,752.20
23/12/2021	1940.3554-01	N Harrison	Infrastructure bond refund	\$1,000.00
23/12/2021	1940.87-01	Repco	Tool Chest and Trolley	\$129.00
23/12/2021	1940.3496-01	Spacetoco Pty Ltd	Software support	\$165.00
23/12/2021	1940.580-01	St John Ambulance Australia (WA) In	First Aid - Carols by Candlelight 21	\$347.60
23/12/2021	1938.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$32,432.36
23/12/2021	1940.113-01	Telstra Corporation Limited	Telecommunication Charges	\$234.76
23/12/2021	1940.201-01	The Environmental Printing Company	General Stationery	\$1,089.00
23/12/2021	1940.45-01	Town of Mosman Park	Depot Lease Reimbursement Income	\$100,809.81
23/12/2021	1940.661-01	T-Quip	Service to mower	\$91.65
23/12/2021	1940.3254-01	Ultimo Catering & Events Pty Ltd	Catering supplies	\$2,255.95
23/12/2021	1940.3561-01	W Ridley	Payments Refund	\$1,261.65
23/12/2021	1940.784-01	Western Australian Electoral Commis	Local Government Election Costs 2021	\$35,931.94
23/12/2021	1940.37-01	Winc Australia Pty Limited	General Stationery	\$1,496.57
23/12/2021	1940.1671-01	Work Clobber	Protective clothing	\$252.00
23/12/2021	1940.1083-01	Zip Heaters (Aust) Pty Ltd	Diagnose/Repair Fault to Zip Hydrotap	\$381.00
24/12/2021	1942.1098-01	National Australia Bank Business Visa	Zoom standard pro & webinar - \$177.05	\$1,072.78
			General stationery - \$85.23	
			Health inspection pack - \$90.65	
			Australian Citizenship ceremony book order - \$130.95	

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			General stationery - \$69.95	
			Adobe Acrobat Pro - \$199.94	
			Photobook for Mayor - \$51.85	
			Adobe all-apps - \$76.99	
			Catering supplies - \$106.95	
			Credit card fee - \$16.96	
			Adobe In-design - \$29.99	
			Mailchimp monthly plan - \$36.27	
			<b>TOTAL</b>	<b><u><u>\$1,519,564.54</u></u></b>