

# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

PRESENTED TO THE COUNCIL MEETING  
ON 22ND MARCH 2022

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 January 2022**

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

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**Town of Cottesloe**  
**Compilation Report**  
For the Period Ended 31 January 2022

**Report Purpose**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

**Overview**

Summary reports and graphical progressive graphs are provided on page 2, 3 and 4. No matters of significance are noted.

**Statement of Financial Activity by reporting program**

Is presented on pages 5 and 6 and shows a surplus as at 31 January 2022 of \$7,691,261.

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

**Preparation**

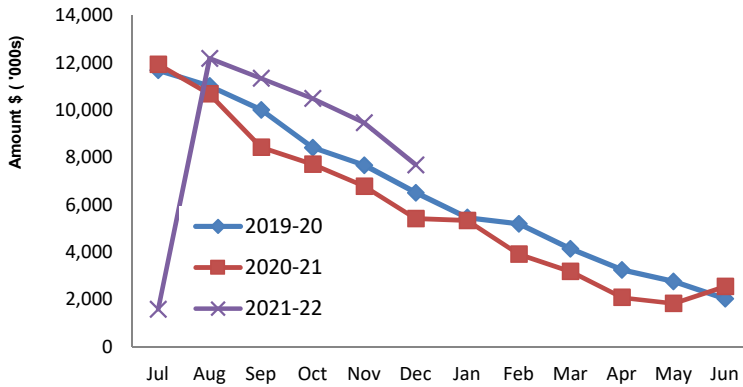
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 16/02/2022

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

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



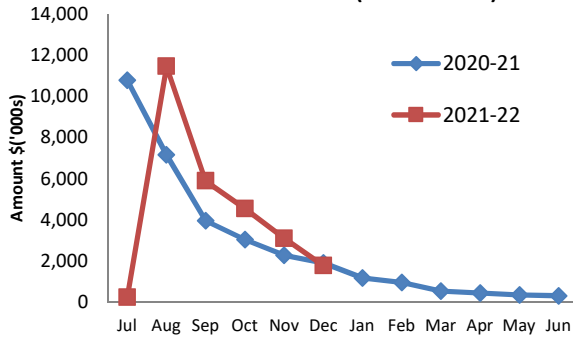
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 7,809,171
Restricted	\$ 9,271,340
	\$ 17,080,511

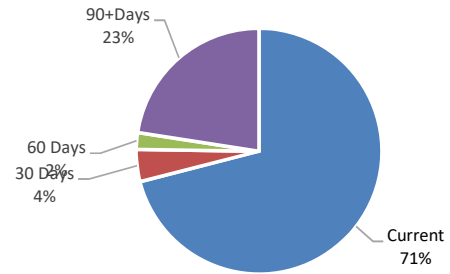
**Receivables**

Rates	\$ 1,001,541
Other	\$ 1,454,055
	\$ 2,455,596

**Rates Receivable (Refer Note 6)**



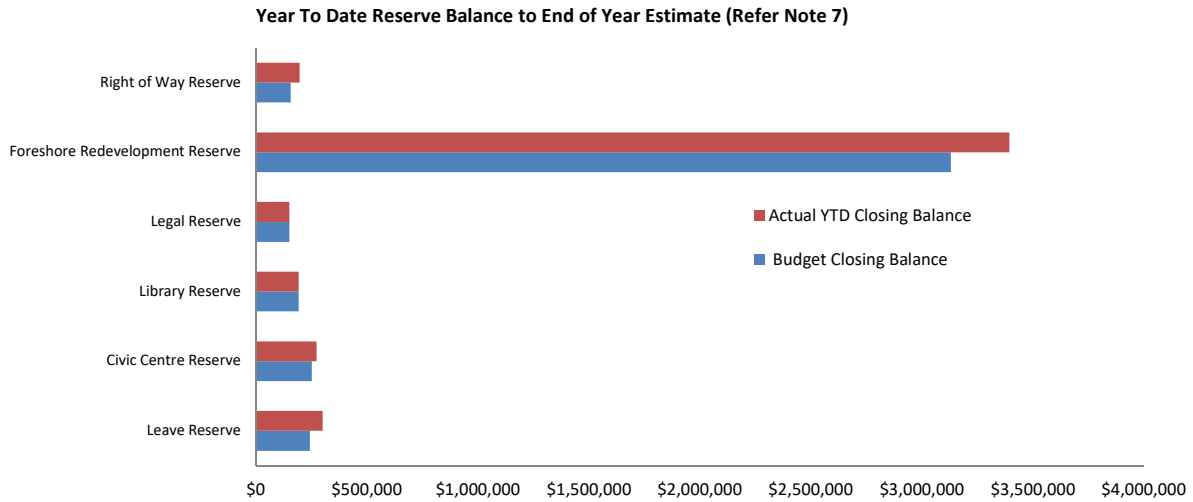
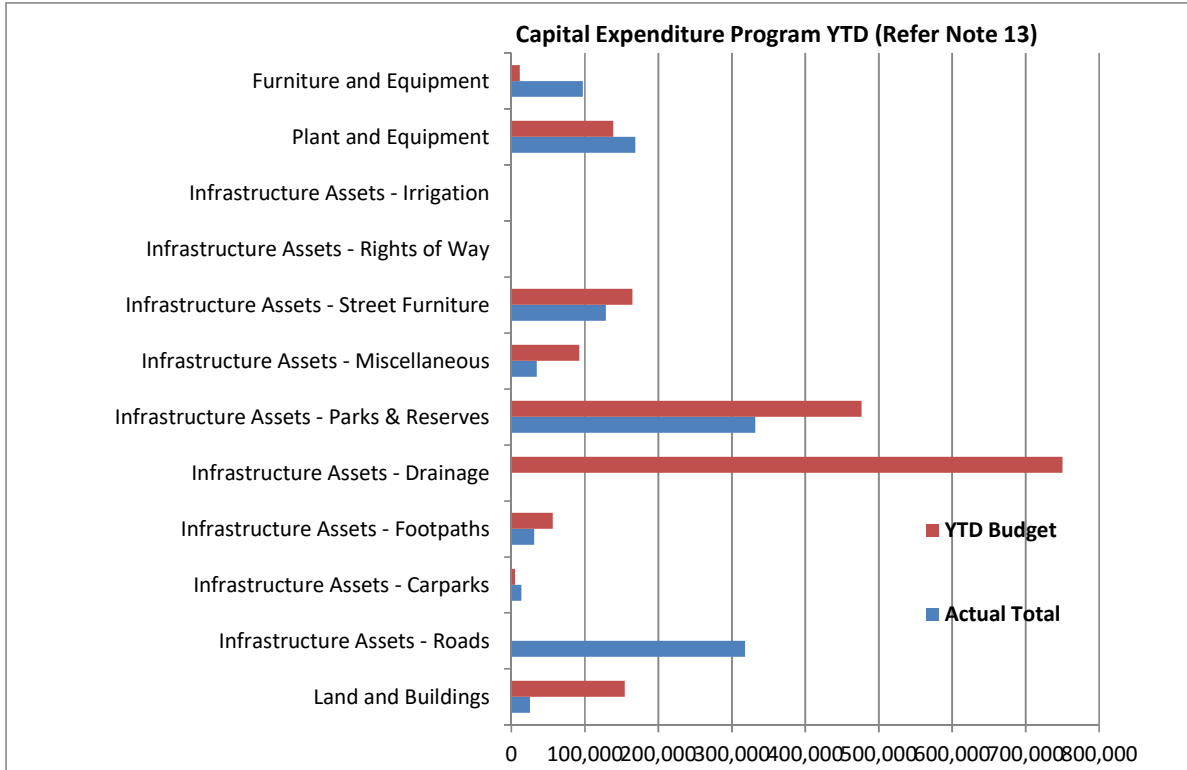
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**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 January 2022

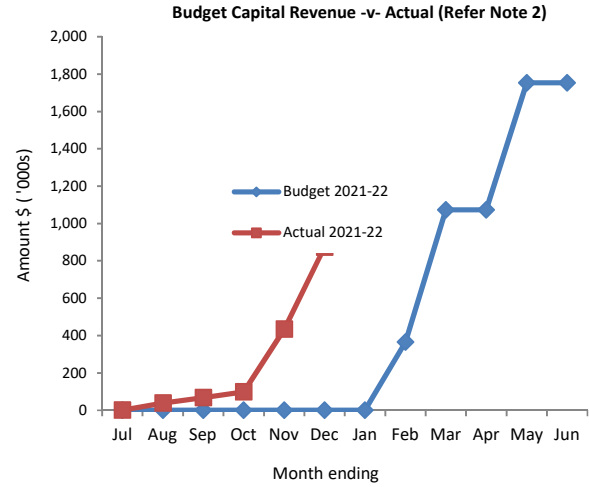
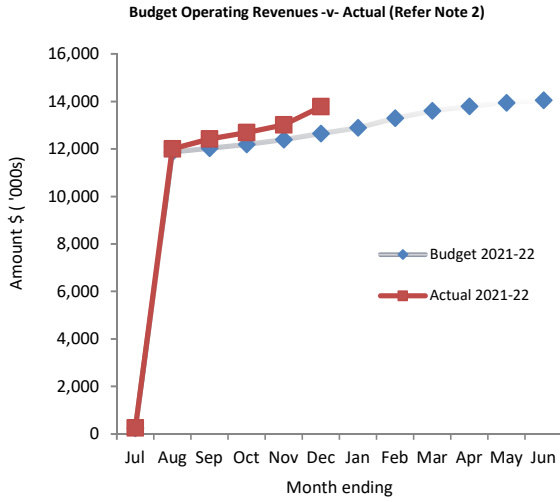


**Comments**

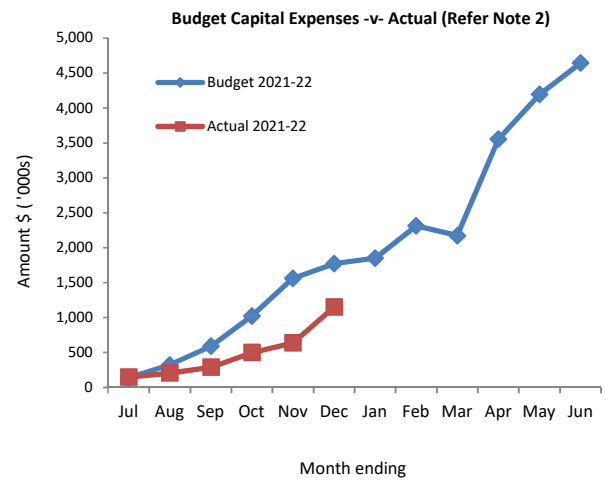
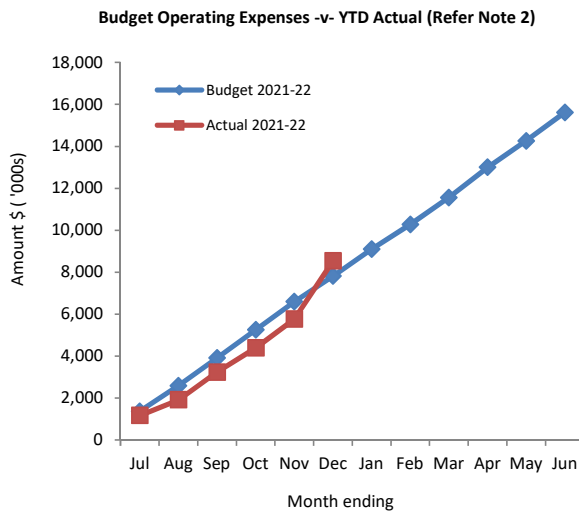
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**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 January 2022

**Revenues**



**Expenditure**



**Comments**

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

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

	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
<b>Operating Revenues</b>					
General Purpose Funding Rates	11,320,011	11,277,445	11,277,445	42,566	0%
General Purpose Funding - Other	180,268	189,718	288,866	(9,450)	(5%)
Governance	4,600	2,628	4,500	1,972	75%
Law, Order and Public Safety	38,398	25,565	70,050	12,833	50%
Health	119,307	84,183	92,900	35,124	42%
Education and Welfare	34,706	29,028	32,900	5,678	20%
Community Amenities	520,413	346,606	564,100	173,807	50%
Recreation and Culture	313,569	207,829	476,567	105,740	51%
Transport	1,104,903	604,174	1,053,000	500,729	83%
Economic Services	106,140	119,144	187,800	(13,004)	(11%)
Other Property and Services	32,327	644	1,100	31,683	4920%
Total Operating Revenue	13,774,642	12,886,964	14,049,228	887,678	
<b>Operating Expense</b>					
General Purpose Funding	(239,199)	(209,166)	(345,970)	(30,033)	14%
Governance	(29,564)	(477,326)	(941,159)	447,762	(94%)
Law, Order and Public Safety	(275,622)	(278,933)	(476,487)	3,311	(1%)
Health	(157,878)	(173,015)	(282,269)	15,137	(9%)
Education and Welfare	(255,942)	(182,031)	(311,577)	(73,911)	41%
Community Amenities	(2,334,383)	(2,329,113)	(4,005,297)	(5,270)	0%
Recreation and Culture	(2,857,997)	(2,851,134)	(4,891,048)	(6,863)	0%
Transport	(2,150,083)	(2,233,760)	(3,849,082)	83,677	(4%)
Economic Services	(356,161)	(343,514)	(507,737)	(12,647)	4%
Other Property and Services	125,847	(20,316)	(7,064)	146,163	(719%)
Total Operating Expenditure	(8,530,982)	(9,098,308)	(15,617,690)	567,326	
<b>Funding Balance Adjustments</b>					
Add back Depreciation	1,673,160	1,424,728	2,442,097	248,432	17%
Adjust Non Current Receivables	20,100	0	0	20,100	
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>6,948,890</b>	<b>5,213,384</b>	<b>858,607</b>	<b>1,735,506</b>	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	449,407	0	1,754,321	449,407	
Proceeds from Disposal of Assets	86,360	80,000	140,000	6,360	8%
Total Capital Revenues	535,767	80,000	1,894,321	455,767	

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

	<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	(97,182)	(11,500)	(36,500)	(85,682)	745%
Land and Buildings	13	(25,274)	(154,200)	(1,428,200)	128,926	(84%)
Plant and Equipment	13	(168,503)	(138,462)	(240,462)	(30,041)	22%
Infrastructure - Roads	13	(318,183)	0	(326,950)	(318,183)	
Infrastructure - Car parks	13	(13,526)	(4,999)	(40,000)	(8,527)	171%
Infrastructure - Footpaths	13	(31,064)	(56,000)	(90,000)	24,936	(45%)
Infrastructure - Drainage	13	0	(750,000)	(750,000)	750,000	(100%)
Infrastructure - Parks & Reserves	13	(331,786)	(476,409)	(1,143,409)	144,623	(30%)
Infrastructure - Miscellaneous	13	(34,492)	(92,500)	(190,000)	58,008	(63%)
Infrastructure - Streetscape	13	(128,420)	(164,752)	(307,198)	36,332	(22%)
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
<b>Total Capital Expenditure</b>		<b>(1,148,430)</b>	<b>(1,848,822)</b>	<b>(4,592,719)</b>	<b>700,392</b>	
<b>Net Cash from Capital Activities</b>		<b>(612,663)</b>	<b>(1,768,822)</b>	<b>(2,698,398)</b>	<b>1,156,159</b>	
<b>Financing</b>						
Self-Supporting Loan Principal		30,734	30,734	73,841	0	0%
Transfer from Reserves	7	0	57,996	1,837,334	(57,996)	(100%)
Repayment of Debentures & Leases	10	(219,413)	(217,303)	(388,093)	(2,110)	1%
Transfer to Reserves	7	(13,655)	(11,878)	(240,221)	(1,777)	15%
<b>Net Cash from Financing Activities</b>		<b>(202,334)</b>	<b>(140,451)</b>	<b>1,282,861</b>	<b>(61,883)</b>	
<b>Net Operations, Capital and Financing</b>		<b>6,133,893</b>	<b>3,304,111</b>	<b>(556,930)</b>	<b>2,829,782</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>7,691,261</b>	<b>3,861,041</b>	<b>0</b>	<b>3,830,220</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 January 2022**

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
<b>Operating Revenues</b>						
	9	11,320,011	11,277,445	11,277,445	42,566	0%
	11	289,515	134,597	303,458	154,918	115%
		2,049,195	1,371,434	2,204,350	677,761	49%
		80,496	102,004	137,995	(21,508)	(21%)
		35,425	1,484	125,980	33,941	2287%
		<b>13,774,642</b>	<b>12,886,964</b>	<b>14,049,228</b>	<b>887,678</b>	
<b>Operating Expense</b>						
		(2,800,910)	(3,375,170)	(5,572,747)	574,260	17%
		(3,335,244)	(3,530,360)	(6,399,748)	195,116	6%
		(164,408)	(216,656)	(357,220)	52,248	24%
		(1,673,160)	(1,424,728)	(2,442,097)	(248,432)	(17%)
		(152,724)	(150,770)	(232,046)	(1,954)	(1%)
		(171,583)	(191,283)	(195,772)	19,700	10%
		(232,953)	(209,341)	(418,060)	(23,612)	(11%)
		<b>(8,530,982)</b>	<b>(9,098,308)</b>	<b>(15,617,690)</b>	<b>567,326</b>	
<b>Funding Balance Adjustments</b>						
		1,673,160	1,424,728	2,442,097	248,432	17%
		(25,907)	0	(15,028)	(25,907)	
		<b>6,948,890</b>	<b>5,213,384</b>	<b>858,607</b>	<b>1,735,506</b>	
<b>Capital Revenues</b>						
	11	449,407	0	1,754,321	449,407	
	8	86,360	80,000	140,000	6,360	8%
		<b>535,767</b>	<b>80,000</b>	<b>1,894,321</b>	<b>455,767</b>	

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

		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)	(154,200)	(1,428,200)	128,926	84%
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Infrastructure - Drainage	13	0	(750,000)	(750,000)	750,000	100%
Infrastructure - Parks & Reserves	13	(331,786)	(476,409)	(1,143,409)	144,623	30%
Infrastructure - Miscellaneous	13	(34,492)	(92,500)	(190,000)	58,008	63%
Infrastructure - Streetscape	13	(128,420)	(164,752)	(307,198)	36,332	22%
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(1,148,430)	(1,848,822)	(4,592,719)	700,392	
<b>Net Cash from Capital Activities</b>		<b>(612,663)</b>	<b>(1,768,822)</b>	<b>(2,698,398)</b>	<b>1,156,159</b>	
<b>Financing</b>						
Self-Supporting Loan Principal		30,734	30,734	73,841	0	0%
Transfer from Reserves	7	0	57,996	1,837,334	(57,996)	(100%)
Repayment of Debentures	10	(219,413)	(217,303)	(388,093)	(2,110)	(1%)
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**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
**For the Period Ended 31 January 2022**

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>CURRENT ASSETS</b>			
Receivables - Rates			
Rates	850,616	147,194	1,017,102
Emergency Services Levies	585,384	29,940	613,956
Rates and ESL Rebates	197,586	369	193,699
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	123,074	169,289	176,969
Provision for Doubtful Debts - Debtors	(19,392)	(14,545)	(6,642)
Accounts Receivable - Infringements	575,927	436,601	469,536
Provision for Doubtful Debts - Infringements	(198,115)	(189,407)	(81,202)
Accrued Income	28,337	8,114	19,261
Prepayments	129,846	29,259	0
Long Service Leave from other LG's	0	0	44,390
Other	0	0	(1,548)
Loans	31,408	62,141	59,512
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(24,367)	(23,795)	(24,367)
Cash Assets			
Municipal Account	1,943,404	2,879,751	1,578,435
Till Floats & Petty Cash	1,300	1,300	700
Term Investments	5,864,467	12,764	4,318,776
Restricted - Reserves	8,596,656	8,591,484	9,119,613
Restricted - Trust Deposits	674,684	674,180	672,920
<b>TOTAL CURRENT ASSETS</b>	<b>19,394,170</b>	<b>12,847,994</b>	<b>18,205,267</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,162,018	482,586	831,727
Bonds - other creditors	668,347	613,334	585,738
Trust - POS	674,180	674,180	672,920
Income in Advance	101,691	342,701	65,602
Accrued Expenses	440,977	509,107	1,532,859
Long Service Leave to other LG's	37,147	15,093	999
Interest Bearing Liabilities	167,420	329,882	157,655
Lease Liability	58,481	58,211	3,328
Provisions	1,093,666	1,047,417	964,292
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,403,927</b>	<b>4,072,511</b>	<b>4,815,120</b>
<b>NON CURRENT ASSETS</b>			
Receivables			
Deferred Rates	150,925	168,206	155,168
Deferred ESL	21,463	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	1,211,994	1,249,999	1,279,826
Property Plant and Equipment			
Furniture and Equipment	854,853	800,266	983,579
Land and Buildings	60,608,678	61,039,825	81,957,578
Plant and Equipment	805,658	766,004	900,950
Equity Investments	583,635	583,635	653,797
Infrastructure			
Roads	13,844,824	14,008,852	14,653,779
Car Parks	985,571	1,022,055	1,095,173
Footpaths	5,006,270	5,086,966	5,254,855
Drainage	4,863,137	4,911,245	4,988,999
Parks and Reserves	3,093,163	2,814,460	3,042,067
Miscellaneous	8,332,036	8,541,061	8,265,692
Street Furniture	1,496,090	1,414,846	1,267,416
Right of Ways	949,878	983,639	1,037,244
Irrigation	177,672	183,737	170,027
<b>TOTAL NON CURRENT ASSETS</b>	<b>103,473,094</b>	<b>104,094,974</b>	<b>126,207,846</b>

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

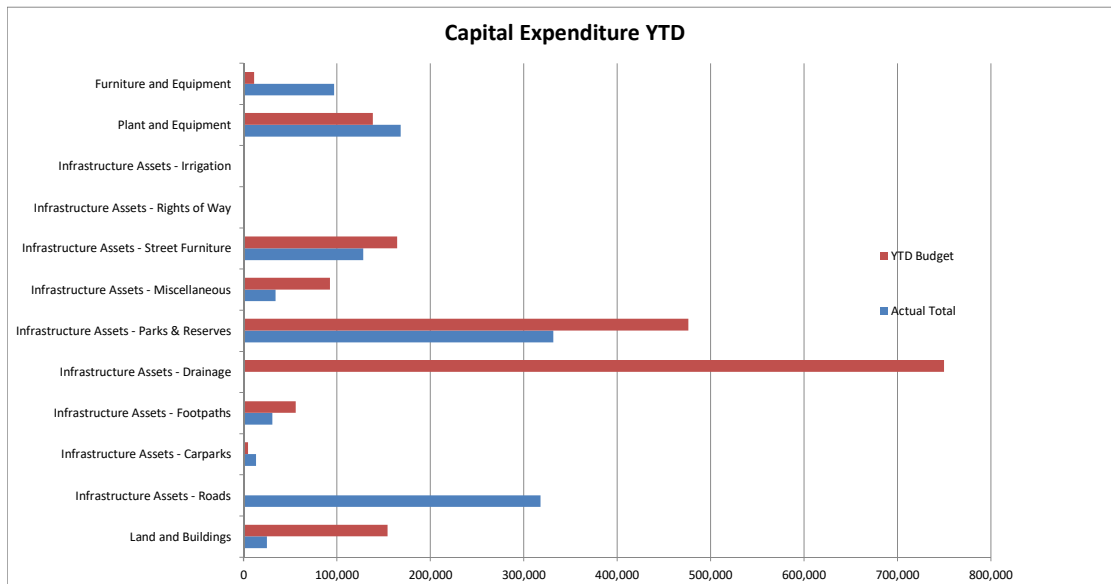
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>NON CURRENT LIABILITIES</b>			
Payables	0	0	13,157
Long Service Leave to other LG's	57,447	74,468	87,297
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,905	3,140,786
Lease Liabilities	1,189,584	1,246,805	1,305,016
Provisions	95,048	120,955	101,367
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,152,983</b>	<b>4,253,133</b>	<b>4,647,623</b>
<b>NET ASSETS</b>	<b>114,310,354</b>	<b>108,617,324</b>	<b>134,950,370</b>
<b>EQUITY</b>			
Reserves - Cash Backed	8,605,104	8,591,484	9,119,613
Reserves - Asset Revaluation	71,591,811	71,591,811	92,073,469
Retained Surplus	34,113,439	28,434,029	33,757,288
<b>TOTAL EQUITY</b>	<b>114,310,354</b>	<b>108,617,324</b>	<b>134,950,370</b>
<b>RESERVES - CASH BACKED</b>			
Opening Balance	8,591,484	9,087,247	9,087,247
Transfer to Reserves	13,620	2,891,989	32,366
Transfer from Reserves	0	(3,387,752)	0
<b>TOTAL RESERVES - CASH BACKED</b>	<b>8,605,104</b>	<b>8,591,484</b>	<b>9,119,613</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	27,948,844
Change in Net Assets from Operations	5,693,065	(10,579)	5,840,810
Transfer from Reserve	0	3,387,752	0
Transfer to Reserve	(13,655)	(2,891,988)	(32,366)
<b>TOTAL RETAINED SURPLUS</b>	<b>34,113,439</b>	<b>28,434,029</b>	<b>33,757,288</b>
<b>TOTAL EQUITY</b>	<b>114,310,354</b>	<b>108,617,324</b>	<b>134,950,370</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 31 January 2022**

Capital Acquisitions	Note	Actual New /Upgrade (a)	Actual (Renewal Expenditure) (b)	Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	25,130	144	25,274	154,200	1,428,200	(128,926)
Infrastructure Assets - Roads	13	318,183	0	318,183	0	326,950	318,183
Infrastructure Assets - Carparks	13	0	13,526	13,526	4,999	40,000	8,527
Infrastructure Assets - Footpaths	13	0	31,064	31,064	56,000	90,000	(24,936)
Infrastructure Assets - Drainage	13	0	0	0	750,000	750,000	(750,000)
Infrastructure Assets - Parks & Reserves	13	331,786	0	331,786	476,409	1,143,409	(144,623)
Infrastructure Assets - Miscellaneous	13	24,921	9,571	34,492	92,500	190,000	(58,008)
Infrastructure Assets - Street Furniture	13	6,440	121,980	128,420	164,752	307,198	(36,332)
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>706,460</b>	<b>441,970</b>	<b>1,148,430</b>	<b>1,848,822</b>	<b>4,592,719</b>	<b>(700,392)</b>

**Funded By:**

<b>Capital Grants and Contributions</b>	<b>449,407</b>	<b>0</b>	<b>1,754,321</b>	<b>(449,407)</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>612,663</b>	<b>1,768,822</b>	<b>919,060</b>	<b>(257,345)</b>
<b>Capital Funding Total</b>	<b>699,023</b>	<b>1,848,822</b>	<b>4,592,719</b>	<b>(700,392)</b>



Comments

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

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

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

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

***General***

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

***Land Held for Resale***

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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



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

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

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

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

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

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**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 January 2022**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

In order to discharge its responsibilities to the community, the Town has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Town's Community Vision, and for each of its broad activities/programs.

**COMMUNITY VISION**

"To preserve and improve Cottesloe's natural and built environment and beach lifestyle by using sustainable strategies. Members of the community will continue to be engaged to shape the future for Cottesloe and strengthen Council's leadership role."

**(s) Reporting Programs**

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

**GOVERNANCE**

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed.

**GENERAL PURPOSE FUNDING**

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, 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 January 2022**

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

**(s) Reporting Programs (Continued)**

**COMMUNITY AMENITIES**

Sanitation, stormwater drainage, protection of the environment, public conveniences and town planning.

**RECREATION AND CULTURE**

Parks, gardens and recreation reserves, library services, swimming facilities, walk trails, foreshore and public halls.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, and cleaning of streets.

**ECONOMIC SERVICES**

Tourism, community development, pest control, building services and private works.

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

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

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

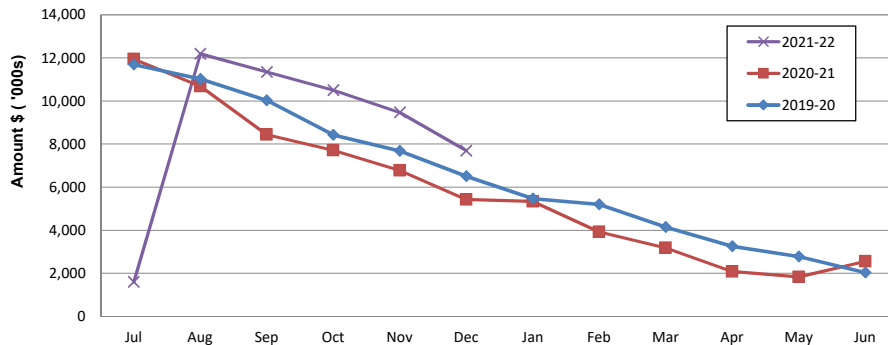
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>				
General Purpose Funding - Rates	42,566	0%	Permanent	Extra revenue from rates raised
Health	35,124	42%	Permanent	Food premises outdoor eating fees, temporary stallholder fees & other health fees are above budget
Community Amenities	173,807	50%	Timing Permanent	Timing of various other fees Bin Collection charges and DAP fees
Recreation and Culture	105,740	51%	Timing	Timing on Grant income for coastal projects, and revenue from facilities hire
Transport	500,729	83%	Permanent	Extra revenue from parking fines
Other Property and Services	31,683	4920%	Timing Permanent	Timing of the receipt of the Main Roads direct grant Extra reimbursements offset in expenses
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	449,407		Timing	Received LRCI grant for Dutch Inn playground \$200k, RTR \$67k, Main Roads \$69k, and Urban Canopy/PSP grant funding
<b>Total Revenue Variance</b>	<b>1,343,445</b>			
<b>Operating Expenses</b>				
General Purpose Funding	(30,033)	14%	Timing	Timing of office expenses - administration allocations
Governance	447,762	(94%)	Timing	Timing of allocation of administration costs, elected members quarterly fees, donations, and wesroc contribution
Education and Welfare	(73,911)	41%	Timing	Timing of administration overhead allocation costs
Transport	83,677	(4%)	Timing	Timing of road and parking facilities maintenance
Other Property and Services	146,163	(719%)	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	128,926	(84%)	Timing	Timing of Anderson Pavillion Development
Plant and Equipment	(30,041)	22%	Timing	Timing of plant replacement program
Infrastructure - Roads	(318,183)		Timing	Timing of Roads program
Infrastructure - Drainage	750,000	(100%)	Timing	Contract awarded, works not yet invoiced
Infrastructure - Parks & Reserves	144,623	(30%)	Timing	Timing of Dutch Inn playground upgrade
Infrastructure - Miscellaneous	58,008	(63%)	Timing	Timing of Forehore development
Infrastructure - Streetscape	36,332	(22%)	Timing	Timing of Street Tree planting
<b>Total Expenditure Variance</b>	<b>1,267,718</b>			
<b>Non Cash</b>				
Depreciation	248,432	(3%)	Permanent	Increased depreciation charges, due to revaluation at 30 June.
Leave Provisions	(25,907)		Timing	Timing of employee leave provisions - reviewed every 6 months
<b>Total Non Cash</b>	<b>222,525</b>			
<b>Financing</b>				
Transfer from Reserves	(57,996)	(100%)	Timing	Transfers from reserves to occur once capital projects are further progressed
Transfer to Reserves	(1,777)	15%	Timing	Timing of interest on reserves

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

**Note 3: NET CURRENT FUNDING POSITION**

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 January 2022	30 June 2021	YTD 31 January 2021
		\$	\$	\$
<b>Current Assets</b>				
Municipal Account		1,943,404	2,879,751	1,578,435
Till Floats & Petty Cash		1,300	1,300	700
Term Investments		5,864,467	12,764	4,318,776
Restricted - Reserves		8,596,656	8,591,484	9,119,613
Restricted - Trust Deposits		674,684	674,180	672,920
Rates		850,616	147,194	1,017,102
Emergency Services Levies		585,384	29,940	613,956
Rates and ESL Rebates		197,586	369	193,699
Accounts Receivable - Debtors		123,074	169,289	176,969
Provision for Doubtful Debts - Debtors		(19,392)	(14,545)	(6,642)
Accounts Receivable - Infringements		575,927	436,601	469,536
Provision for Doubtful Debts - Infringements		(198,115)	(189,407)	(81,202)
Accrued Income		28,337	8,114	19,261
Self Supporting Loans		31,408	62,141	59,512
Prepayments		129,846	29,259	0
Long Service Leave from other LG's		0	0	44,390
Other		67,961	0	(1,072)
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(24,367)	(23,795)	(24,367)
		<b>19,462,131</b>	<b>12,847,994</b>	<b>18,205,743</b>
<b>Less: Current Liabilities</b>				
Payables		(1,162,018)	(482,586)	(831,727)
Bonds - other creditors		(668,347)	(613,334)	(585,738)
Trust - POS		(674,180)	(674,180)	(672,920)
Income in Advance		(101,691)	(342,701)	(65,602)
Accrued Expenses		(440,977)	(509,107)	(1,532,859)
Long Service Leave to other LG's		(37,147)	(15,093)	(999)
Interest Bearing Liabilities		(167,420)	(329,882)	(157,655)
Lease Liability		(58,481)	(58,211)	(3,328)
Provisions		(1,093,666)	(1,047,417)	(964,292)
		<b>(4,403,927)</b>	<b>(4,072,511)</b>	<b>(4,815,120)</b>
Less:				
Cash Reserves	7	(8,596,656)	(8,591,484)	(9,119,613)
Loans - Clubs		(31,408)	(62,141)	(59,512)
Add:				
Loans		167,420	329,882	157,655
Lease Liability		58,481	58,211	3,328
Provisions		1,093,666	1,047,417	964,292
<b>Net Current Funding Position</b>		<b>7,691,226</b>	<b>1,557,368</b>	<b>5,333,445</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 January 2022

**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	1,943,404			1,943,404	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	0.43%	N	400,250			400,250	NAB	19-Apr-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 0220124117193 (ESGTD)	0.27%	Y		1,612,885		1,612,885	CBA	24-May-22
Term Deposit 89-575-9332	0.40%	N	1,000,296			1,000,296	NAB	03-Mar-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 0220105061214 (Green Deposit)	0.20%	Y	1,250,467			1,250,467	CBA	04-Feb-22
Term Deposit 32-119-2103	0.34%	N	1,000,000			1,000,000	NAB	28-Feb-22
Term Deposit 43-714-6547	0.43%	N	500,000			500,000	NAB	24-Mar-22
<b>Total</b>			<b>7,807,871</b>	<b>8,596,656</b>	<b>674,684</b>	<b>17,079,210</b>		

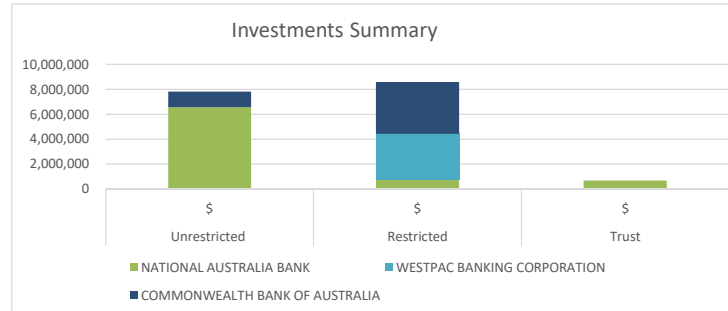
**SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS**

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	6,557,404	719,341	674,684	7,951,428	46.6%	0	7,951,428
WESTPAC BANKING CORPORATION	0	3,709,201	0	3,709,201	21.7%	0	3,709,201
COMMONWEALTH BANK OF AUSTRALIA	1,250,467	4,168,114	0	5,418,581	31.7%	5,418,581	-
<b>TOTAL</b>	<b>7,807,871</b>	<b>8,596,656</b>	<b>674,684</b>	<b>17,079,210</b>	<b>100%</b>	<b>5,418,581</b>	<b>11,660,630</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 January 2022 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 January 2022**

**Note 5: BUDGET AMENDMENTS**

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

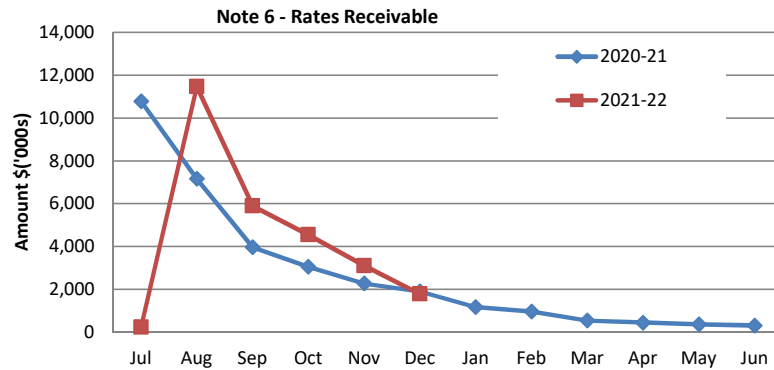
All budget amendments year to date, will be updated in the Budget Review item in March 2022.



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

**Note 6: RECEIVABLES**

Receivables - Rates	YTD 31 January 2022	YTD 31 January 2021	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	177,503	269,670	134,779
Levied this year	11,320,011	10,840,843	10,875,226
Less Collections to date	(9,713,003)	(9,938,243)	(10,832,502)
Equals Current Outstanding	<b>1,784,511</b>	<b>1,172,270</b>	<b>177,503</b>
<b>Net Rates Collectable</b>	<b>1,784,511</b>	<b>1,172,270</b>	<b>177,503</b>
% Collected	84.48%	89.45%	98.39%



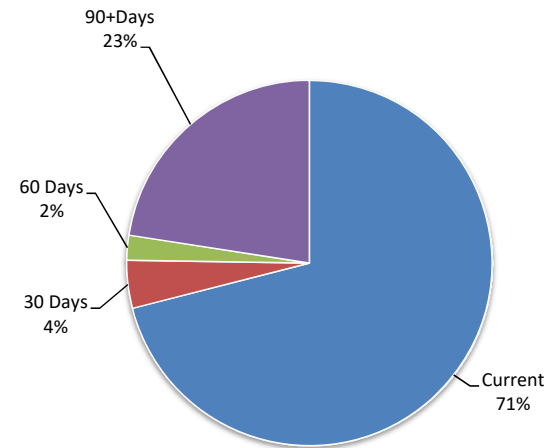
**Comments/Notes - Receivables Rates**

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	87,390	5,200	2,720	27,765
<b>Total Receivables General Outstanding</b>				<b><u>123,074</u></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 January 2022**

**Note 6: RECEIVABLES (Continued)**

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

<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	\$ 4,045.54	\$ 4,113.45	Health licence fees
565	The Pantry Group Pty Ltd t/as Daisies of Cottesloe	\$ 3,806.71	\$ 3,873.54	Health licence fees
782	P Salmeri	\$ 1,204.79	\$ 1,225.95	Health licence fees

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**Comments/Notes - Receivables General**

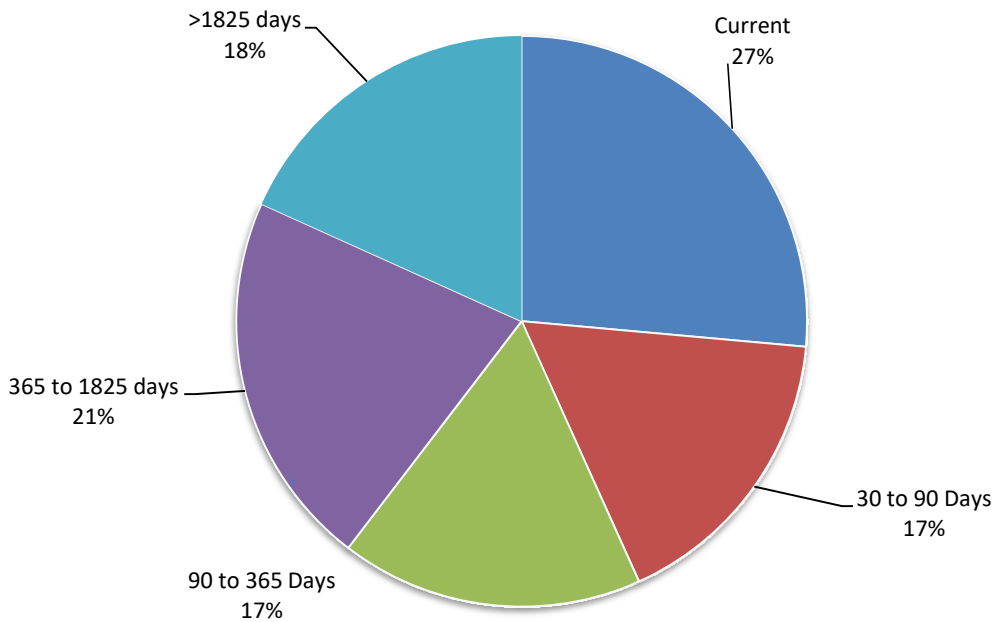
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2022**

**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	152,138	96,993	98,699	122,967	105,130
<b>Total Receivables General Outstanding</b>					<b><u>575,927</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 January 2022**

**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	\$ 315	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 199,263
Property Reserve	220	1,425,517	1,434,965	3,314	2,275	0	0	(1,000,000)	0	428,831	1,437,240
Parking Reserve	221	11,751	11,752	29	19	0	0	0	0	11,780	11,770
Infrastructure Reserve	226	358,454	388,334	896	616	169,892	0	(160,409)	0	368,833	388,950
Leave Reserve	227	299,447	299,541	749	475	0	0	(57,996)	0	242,200	300,016
Civic Centre Reserve	228	249,340	271,174	623	430	0	0	0	0	249,963	271,604
Library Reserve	229	190,845	190,902	477	303	0	0	0	0	191,322	191,205
Legal Reserve	262	149,694	149,740	374	237	0	0	0	0	150,068	149,977
Foreshore Redevelopment Reserve	273	3,721,030	3,389,686	7,993	5,374	0	0	(598,929)	0	3,130,094	3,395,060
Right of Way Reserve	276	125,309	195,368	313	310	50,000	0	(20,000)	0	155,622	195,678
Sculpture and Artworks	299	118,189	118,225	296	187	0	0	0	0	118,485	118,412
Green Infrastructure Reserve Fund	307	189,798	189,853	474	301	0	0	0	0	190,272	190,154
Active Transport Reserve	308	514,711	514,861	1,287	816	0	0	0	0	515,998	515,677
Information Technology Reserve	309	667,776	692,972	1,669	1,099	0	0	0	0	669,445	694,071
Recreation Precinct Reserve	310	0	9,556	0	15	0	0	0	0	0	9,571
Shark Barrier Reserve	323	135,460	135,500	339	215	0	0	0	0	135,799	135,715
Public Open Space Reserve	384	400,000	400,107	1,000	634	0	0	0	0	401,000	400,741
		<b>8,756,194</b>	<b>8,591,484</b>	<b>20,329</b>	<b>13,620</b>	<b>219,892</b>	<b>0</b>	<b>(1,837,334)</b>	<b>0</b>	<b>7,159,081</b>	<b>8,605,104</b>

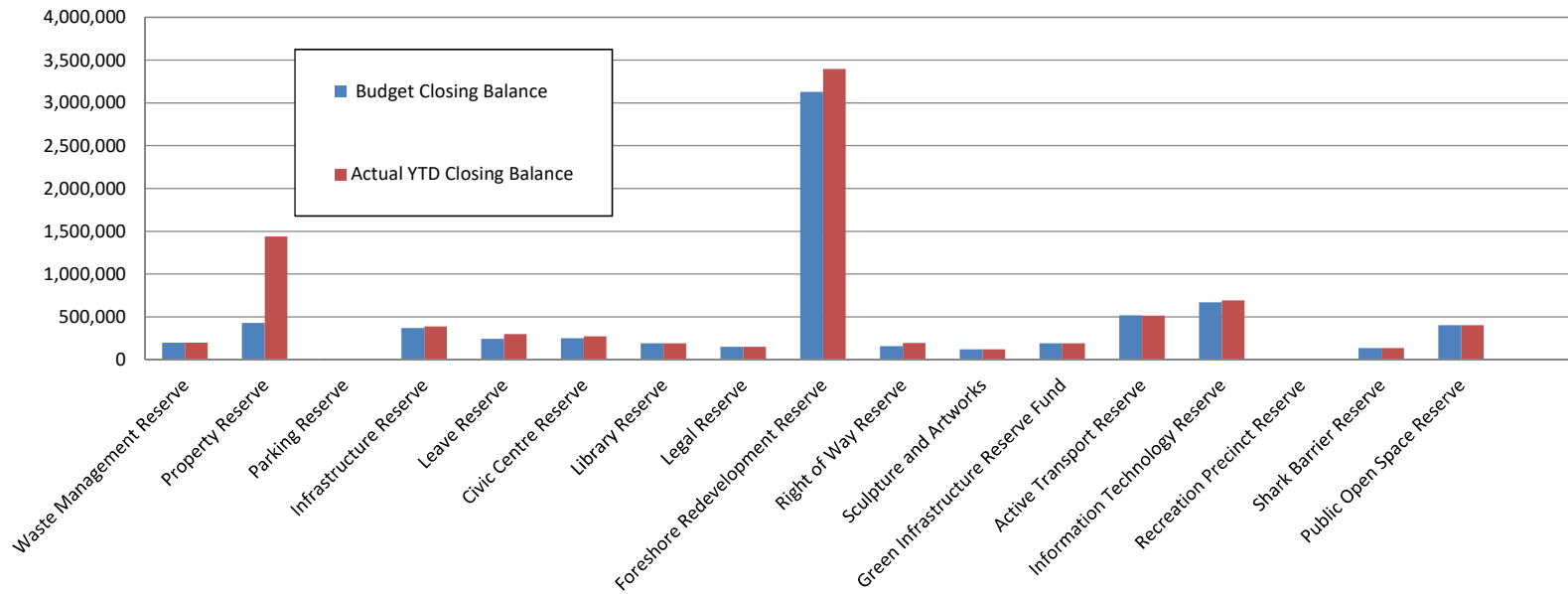
**Comments/Notes - Reserves**

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

**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 January 2022**

**Note 8: CAPITAL DISPOSALS**

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget				Comments
					YTD 31 01 2022				
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 January 2022**

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	20,887	9,236,586	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	20,887	10,933,085	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						11,324,937	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>11,320,011</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 January 2022**

**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 January 2022**

**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		19,553	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	50,000	68,071
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>672,160</b>	<b>801,036</b>

Operating  
Non-Operating

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

222,754  
449,407  
672,160

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

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 31-Jan-22
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 January 2022**

**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	56,000	70,000	(46,407)	
●	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>56,000</b>	<b>90,000</b>	<b>(24,936)</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	321,182	388,409	388,409	(67,227)	
○	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	23,000	50,000	(12,396)	
○	Shade Sails	30.4085.2	0	25,000	25,000	(25,000)	
○	<b>Parks and Ovals Total</b>		<b>331,786</b>	<b>476,409</b>	<b>1,143,409</b>	<b>(144,623)</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	16,200	16,200	(16,200)	
○	Sports Precinct Development	35.4010.2	25,219	138,000	1,400,000	(112,781)	
	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>154,200</b>	<b>1,428,200</b>	<b>(128,926)</b>	
	<b>Roads</b>						
●	Railway Street	40.1156.2	314,525	0	260,000	314,525	
○	Broome St Blackspot	41.1030.2	3,658	0	0	3,658	From 20/21
○	Florence Street	40.1066.2	0	0	66,950	0	
●	<b>Roads Total</b>		<b>318,183</b>	<b>0</b>	<b>326,950</b>	<b>318,183</b>	
	<b>Miscellaneous Infrastructure</b>						
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	25,182	40,000	120,000	(14,818)	
○	Beach Access Closures	45.4131.2	9,310	32,500	50,000	(23,190)	
○	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>34,492</b>	<b>92,500</b>	<b>190,000</b>	<b>(58,008)</b>	

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

**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	128,420	164,752	294,198	(36,332)	
○	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	0	13,000	0	
●	<b>Streetscapes Total</b>		<b>128,420</b>	<b>164,752</b>	<b>307,198</b>	<b>(36,332)</b>	
	<b>Plant , Equipment &amp; Vehicles Total</b>						
⊙	Plant, Machinery & Equipment	47.9000.2	168,503	138,462	240,462	30,041	
⊙	<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>						
○	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	94,370	0	0	94,370	
●	<b>Furniture &amp; Office Equip. Total</b>		<b>97,182</b>	<b>11,500</b>	<b>36,500</b>	<b>94,370</b>	
○	<b>Capital Expenditure Total</b>		<b>1,148,430</b>	<b>1,848,822</b>	<b>4,592,719</b>	<b>(721,745)</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 MARCH 2022

LIST OF ACCOUNTS - JANUARY 2022

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
06/01/2022	1944.2-01	Australian Services Union	Payroll Deduction	\$259.00
06/01/2022	1944.3-01	Department of Human Services	Payroll Deduction	\$426.61
06/01/2022	1944.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$606.79
06/01/2022	1943.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$31,236.49
07/01/2022	1946.544-01	B M Pember	IT Software Support	\$1,870.00
07/01/2022	1946.3497-01	B Wylynko	Elected member expense claim Q2	\$3,531.52
07/01/2022	1946.62-01	Bunnings Group Ltd	Hardware supplies	\$134.60
07/01/2022	1946.574-01	Burgess Rawson (WA) Pty Ltd	Late payment interest	\$157.50
07/01/2022	1946.2953-01	C G Harben	Elected member expense claim Q2	\$4,275.00
07/01/2022	1946.2952-01	C Masarei	Elected member expense claim Q2	\$4,275.00
07/01/2022	1946.1612-01	Catalyse Pty Ltd	Employee satisfaction survey 2021	\$5,500.00
07/01/2022	1946.2772-01	Department of Mines, Industry	Building service levies	\$6,318.43
07/01/2022	1946.1361-01	Department of Transport	Vehicle search fee	\$4,276.30
07/01/2022	1945.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	\$2,247.42
07/01/2022	1946.77-01	Galvins Plumbing Supplies	Plumbing service	\$28.71
07/01/2022	1946.3536-01	GTF Pty Ltd T/as Greenacres Turf Group	Landscaping supplies	\$755.00
07/01/2022	1946.2346-01	H B Sadler	Elected member expense claim Q2	\$5,657.47
07/01/2022	1946.2951-01	K P Barrett	Elected member expense claim Q2	\$4,275.00
07/01/2022	1946.2345-01	L Young	Elected member expense claim Q1 + Q2	\$23,938.25
07/01/2022	1946.2955-01	M C Bulbeck	Elected member expense claim Q2	\$3,531.52
07/01/2022	1946.2340-01	M Harkins	Elected member expense claim Q2	\$4,275.00
07/01/2022	1946.88-01	Managed IT Pty Ltd	Computer hardware supplies	\$1,280.66
07/01/2022	1946.19-01	McLeods Barristers & Solicitors	Legal Advice	\$1,117.73
07/01/2022	1946.2954-01	P R Macfarlane	Elected member expense claim Q2	\$4,275.00
07/01/2022	1946.2322-01	Price Consulting Group Pty Ltd	CEO Performance Review	\$1,393.70
07/01/2022	1946.2886-01	Quadiant Finance Australia Pty Ltd	Folding machine lease	\$411.40
07/01/2022	1946.2067-01	Rico Enterprises P/L atf Rico Family Trust T/A SOLO	Waste removal	\$77,586.82

**LIST OF ACCOUNTS - JANUARY 2022**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
07/01/2022	1946.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape Supl	5 bags mortar pack	\$126.86
07/01/2022	1946.113-01	Telstra Corporation Limited	Communication charges	\$2,271.83
07/01/2022	1946.128-01	Total Packaging (WA) Pty Ltd	Dog Waste Bags	\$3,775.20
07/01/2022	00027225	Town of Cottesloe	Transfer credit (due to duplicate payment)	\$24.84
07/01/2022	00027226	Town of Cottesloe	Rates Refund	\$51.09
07/01/2022	1946.2915-01	Trustee for Allplan Unit Trust T/As Allerding & Assoc	Legal advice	\$983.13
13/01/2022	1947.98000-01	Australian Taxation Office	Payroll Deduction	\$40,490.05
17/01/2022	1948.1660-01	Access Unlimited International Pty	Install height safety equipment	\$1,787.50
17/01/2022	1948.3572-01	AER Solar Pty Ltd	Infrastructure bond refund	\$1,000.00
17/01/2022	1948.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	\$19.25
17/01/2022	1948.1683-01	Beacon Equipment	Stail Advance Event Helmet	\$149.00
17/01/2022	1948.3574-01	Broadwater Builds	Infrastructure bond refund	\$1,500.00
17/01/2022	1948.2970-01	C&W Nominees Pty Ltd atf Culleys Tearooms	Catering supplies	\$1,362.00
17/01/2022	1948.3570-01	Capozzi Building	Infrastructure bond refund	\$1,500.00
17/01/2022	1948.695-01	Cardno (WA) Pty Ltd	Coastal monitoring program	\$6,490.00
17/01/2022	1948.2424-01	Corsign WA Pty Ltd	Sign supplies	\$506.00
17/01/2022	1948.2354-01	CSCH Pty Ltd t/as Charles Service Company	Civic centre cleaning services	\$5,063.12
17/01/2022	1948.3566-01	D Carr	Reimbursement of pre-employment medical	\$57.60
17/01/2022	1948.1877-01	Department of Planning, Lands and	Development assessment panel fees	\$5,701.00
17/01/2022	1948.2899-01	E Group Holdings Pty Ltd T/A E-Fire & Safety	Annual fire system maintenance	\$204.60
17/01/2022	1948.2341-01	Electricity Generation and Retail	Electricity Supply	\$16,436.03
17/01/2022	1949.2023-01	Fines Enforcement Registry	FER Lodgement Fee	\$17,728.50
17/01/2022	1948.697-01	Glenn Swift Entertainment	Carols By Candlelight 2021 entertainment	\$924.00
17/01/2022	1948.1115-01	Green Skills Inc	Landscaping supplies	\$676.50
17/01/2022	1948.3526-01	Green-Shore Builders Pty Ltd	Infrastructure bond refund	\$1,500.00
17/01/2022	1948.2612-01	Instant Toilets & Showers Pty Ltd T	Portable toilets - Civic Centre	\$1,086.06
17/01/2022	1948.1042-01	Iron Mountain Australia Group Pty L	Secure Storage of Records	\$218.97
17/01/2022	1948.993-01	Jumeirah Homes	Infrastructure bond refund	\$1,500.00
17/01/2022	1948.21-01	Landgate	Certificate of Title	\$27.20
17/01/2022	1948.22-01	Landgate - VGO	Gross Rental Valuations	\$536.00
17/01/2022	1948.3576-01	LDMD Pty Ltd T/as Events by Platinum	End of Year staff function team activity	\$450.00
17/01/2022	1948.3567-01	M S Rathore	Bond refund	\$500.00
17/01/2022	1948.1075-01	Main Roads Western Australia	Blackspot-Eric/Broome St line marking	\$4,023.64
17/01/2022	1948.88-01	Managed IT Pty Ltd	IT services - Dec 2021 and Jan 2022	\$32,590.01

**LIST OF ACCOUNTS - JANUARY 2022**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/01/2022	1948.1915-01	Marketforce Pty Ltd	Cottesloe news page in The Post	\$2,176.90
17/01/2022	1948.3436-01	Miles Felix Noel T/as Mojo Digital	Graphic Design for Carols By Candlelight	\$1,980.00
17/01/2022	1948.803-01	Natural Area Holdings PL T/A Enviro	Weed spraying service	\$3,049.20
17/01/2022	1948.2702-01	Office of the Auditor General	R2R Audit 30 Jun 2021	\$1,320.00
17/01/2022	1948.1863-01	Perth Aquatic, Seed, & Ecological	Large Bottle of Algae Fly	\$115.00
17/01/2022	1948.79-01	Perth Irrigation Centre	Reticulation Supplies	\$1,827.50
17/01/2022	1948.2322-01	Price Consulting Group Pty Ltd	Enterprise Bargaining Agreement Consultion	\$1,045.00
17/01/2022	1948.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$1,130.32
17/01/2022	1948.3575-01	Roe Builders	Infrastructure bond refund	\$1,500.00
17/01/2022	1948.3568-01	S Lawson	Bond refund	\$200.00
17/01/2022	1948.3573-01	Saxon Constructions	Infrastructure bond refund	\$1,500.00
17/01/2022	1948.738-01	Securepay Pty Ltd	Web Payments - Prepaid Plan 2	\$1,540.00
17/01/2022	1948.3571-01	Sixteen by Nine Pty Ltd	Bond refund	\$200.00
17/01/2022	1948.3569-01	Sonova Audiological Care Australia	Hearing Test New Employee	\$99.00
17/01/2022	1948.2720-01	The trustee for Mugwump Trust T/as	Record Keeping Services	\$440.00
17/01/2022	1948.661-01	T-Quip	Repairs to mower	\$91.65
17/01/2022	1948.2808-01	Trustee for Parakletos Family Trust	Blades for mowers	\$71.20
17/01/2022	1948.602-01	WA Treasury Corporation	Loans - Government guarantee fees	\$10,975.66
17/01/2022	1948.84-01	West Australian Local Government As	Online Training - Cr Harkins	\$214.50
17/01/2022	1948.85-01	Western Metropolitan Regional Counc	Waste Collection - Nov 2021 and Dec 2021	\$60,833.00
17/01/2022	1948.37-01	Winc Australia Pty Limited	Stationery Supplies	\$75.48
17/01/2022	1948.1671-01	Work Clobber	Protective clothing	\$334.85
17/01/2022	1948.526-01	Zipform Pty Ltd	Rates Instalment Reminder	\$2,658.29
17/01/2022	1948.24-01	ZircoDATA Pty Ltd	Record Storage	\$368.27
17/01/2022	1950.1721-01	Business Fuel Cards Pty Ltd	Fuel for Fleet Vehicles	\$6,588.16
20/01/2022	1952.2-01	Australian Services Union	Payroll Deduction	\$259.00
20/01/2022	1952.3-01	Department of Human Services	Payroll Deduction	\$426.61
20/01/2022	1952.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$606.79
20/01/2022	1952.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	\$374.57
20/01/2022	1951.2575-01	SuperChoice Services Pty Ltd	Superannuation Contribution	\$34,580.36
24/01/2022	1953.1098-01	National Australia Bank Business Visa card	Queensland plate search - \$76.00	\$4,888.89
			Zoom standard pro & webinar - \$177.05	
			Arise deskalator - \$369.00	
			General stationery - \$189.07	

**LIST OF ACCOUNTS - JANUARY 2022**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			Arise deskalator - \$1626.00	
			Survey Monkey subscription - \$349.09	
			Adobe Acrobat Pro - \$199.94	
			Catering supplies - \$309.39	
			Catering supplies - \$101.85	
			General stationery - \$149.57	
			Catering supplies - \$353.00	
			Adobe all-apps - \$76.99	
			Refund of deposit - \$300.00	
			Credit card fee - \$25.83	
			Vehicle maintenance - \$70.00	
			Mobile phone repair - \$55.00	
			Vehicle maintenance - \$396.00	
			Adobe In-design - \$29.99	
			Mailchimp monthly plan - \$35.12	
27/01/2022	1954.2690-01	AJ Professional Holdings Pty Ltd T/	Board up Civic Centre main entrance glass	\$1,190.00
27/01/2022	1954.3543-01	Australasian Events Pty Ltd T/as Ac	Asset Protection	\$726.00
27/01/2022	1954.551-01	Australasian Performing Right Assoc	Music for Councils LGA Pop	\$287.99
27/01/2022	1954.544-01	B M Pember	IT Software Support	\$6,732.00
27/01/2022	1954.141-01	BOC Limited	Argoshield Bottles 12 Month Hire	\$278.78
27/01/2022	1954.62-01	Bunnings Group Ltd	Hardware supplies	\$469.02
27/01/2022	1954.1858-01	CLAW Environmental Pty Ltd	Removal of 120Lt bins & 240Lt Bins	\$107.25
27/01/2022	1954.2248-01	Coastline Mowers	Water pump rebuild kit	\$369.40
27/01/2022	1954.2592-01	Complete Office Supplies Pty Ltd	Meeting Supplies & Stationery	\$109.78
27/01/2022	1954.2424-01	Corsign WA Pty Ltd	Sign supplies	\$858.00
27/01/2022	1954.716-01	Cottesloe Tennis Club	Community donation	\$400.00
27/01/2022	1954.1334-01	Down Under Stump Grinding Pty Ltd	Grind 11 Stumps	\$1,870.00
27/01/2022	1954.685-01	E I Drewett	Reimbursement-Town Planning Membership	\$408.81
27/01/2022	1954.1479-01	Environmental Wastewater C S Pty Ltd	Street Sweeping	\$6,201.25
27/01/2022	1954.77-01	Galvins Plumbing Supplies	Plumbing supplies	\$843.81
27/01/2022	1954.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath Mix supplies	\$1,650.00
27/01/2022	1954.2612-01	Instant Toilets & Showers Pty Ltd	Portable toilets - Civic Centre hire	\$1,508.77
27/01/2022	1954.2511-01	IPN Medical Centres Pty Ltd T/as	Pre-Employment Medical	\$661.00
27/01/2022	1954.3580-01	Island Enterprises WA Pty Ltd t/as	Bond refund	\$300.00



**LIST OF ACCOUNTS - JANUARY 2022**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
27/01/2022	1954.3579-01	J H Shaw	Refund duplicate payment	\$124.80
27/01/2022	1954.1985-01	Julieman Pty Ltd T/A Complete Build	Meubau Step Treads for CT48	\$772.86
27/01/2022	1954.3290-01	Justin Robert Martin t/as Djurandi	Mural Project Final (Second) Payment	\$648.00
27/01/2022	1954.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$956.93
27/01/2022	1954.88-01	Managed IT Pty Ltd	Provision of IT services	\$1,630.45
27/01/2022	1954.1915-01	Marketforce Pty Ltd	Business Cards (Mayor)	\$578.72
27/01/2022	1954.1509-01	Mastec Australia Pty Ltd	General, Recycling & Green waste supplies	\$10,124.40
27/01/2022	1954.19-01	McLeods Barristers & Solicitors	Legal Advice	\$4,386.05
27/01/2022	1954.3174-01	Melanoma Institute Australia	Community donation	\$5,000.00
27/01/2022	1954.524-01	Microcom Pty Ltd Trading as MetroCo	Traffic Monitoring Equipment	\$2,156.00
27/01/2022	1954.86-01	Midshore Pty Ltd T/as Statewide Lin	Re-mark all carparking bays Railway St	\$1,837.99
27/01/2022	1954.1245-01	Nu-Trac Rural Contracting	Beach Cleaning - Dec 2021	\$14,355.00
27/01/2022	1954.1863-01	Perth Aquatic, Seed, & Ecological	Quarterly pond maintenance	\$289.95
27/01/2022	1954.3275-01	Pinochle Holdings Pty Ltd	Tree watering for Napoleon St	\$1,188.00
27/01/2022	1954.2078-01	Pipeline Irrigation	Repair to Mainline Tennis Court Verge	\$979.00
27/01/2022	1954.1728-01	Pirtek (Fremantle) Pty Ltd	Grease Nipple Kit & 4 Replacement hose	\$879.33
27/01/2022	1954.3518-01	Pure Style Engineering and Design	Infrastructure bond refund	\$1,000.00
27/01/2022	1954.87-01	Repco	Globes and Connectors	\$118.64
27/01/2022	1954.2067-01	Rico Enterprises P/L atf Rico Family Trust T/A SOLO	Waste Removal	\$77,846.19
27/01/2022	1954.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$697.99
27/01/2022	1954.514-01	Shine Community Services	Combined council contribution 1/1/22-30/06/22	\$44,849.75
27/01/2022	1954.55-01	Shire of Peppermint Grove	Library & community centre contribution - Q3	\$147,625.50
27/01/2022	1954.3496-01	Spacetoco Pty Ltd	Spacetoco Partner Monthly Fee	\$165.00
27/01/2022	1954.3510-01	Spectur Limited	Shark warning system installation	\$4,324.65
27/01/2022	1954.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape Supl	11cm2 Lawn Mix Beach St Playground	\$1,025.55
27/01/2022	1954.656-01	Surf Life Saving Western Australia	Surf life saving service	\$35,609.32
27/01/2022	1954.113-01	Telstra Corporation Limited	Retic Controller Sim Cards	\$235.72
27/01/2022	1954.1956-01	Toolmart Australia Pty Ltd	Hardware supplies	\$739.00
27/01/2022	1954.3254-01	Ultimo Catering & Events Pty Ltd	Catering supplies	\$461.95
27/01/2022	1954.3577-01	V A Ozich	Dog sterilisation refund	\$100.00
27/01/2022	1954.118-01	Water Corporation	Water supply	\$12,488.30
27/01/2022	1954.1994-01	West Australian Newspaper Ltd	Newspaper Subscription	\$181.20
27/01/2022	1954.85-01	Western Metropolitan Regional Council	Member Council Contributions-2nd 50%; Verge Collection Bulk	\$202,552.19
27/01/2022	1954.37-01	Winc Australia Pty Limited	Stationery Supplies	\$922.08

**LIST OF ACCOUNTS - JANUARY 2022**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
27/01/2022	1954.1671-01	Work Clobber	Protective clothing	\$2,209.00
27/01/2022	1954.2104-01	Yellowdot Enterprises Pty Ltd T/A	Consumables for Changing Rooms	\$3,017.00
27/01/2022	1954.1626-01	Young's Plumbing Service Pty Ltd	Plumbing supplies	\$594.00
28/01/2022	1955.139-01	Australia Post (StarTrack)	Daily mail collected & delivered - Sep to Dec 2021	\$10,393.46
28/01/2022	00027227	Town of Cottesloe	Double payment refund	\$50.00
28/01/2022	00027228	Town of Cottesloe	Petty cash reimbursement - banked in error	\$134.50
<b>TOTAL</b>				<b>\$1,104,591.43</b>