

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 31 OCTOBER 2021

PRESENTED TO THE COUNCIL MEETING
ON 23 NOVEMBER 2021

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

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

TABLE OF CONTENTS

	Pages
Compilation Report	1
Monthly Summary Information	2 4
Statement of Financial Activity by Program	5 6
Statement of Financial Activity By Nature or Type	7 8
Statement of Financial Position	9 10
Statement of Capital Acquisitions and Capital Funding	11
Note 1 Significant Accounting Policies	12 18
Note 2 Explanation of Material Variances	19
Note 3 Net Current Funding Position	20
Note 4 Cash and Investments	21
Note 5 Budget Amendments	22
Note 6 Receivables	23 25
Note 7 Cash Backed Reserves	26 27
Note 8 Capital Disposals	28
Note 9 Rating Information	29
Note 10 Information on Borrowings	30
Note 11 Grants and Contributions	31
Note 12 Trust	32
Note 13 Details of Capital Acquisitions	33 34
Note 14 List of Accounts	35 41

Town of Cottesloe
Compilation Report
For the Period Ended 31 October 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 October 2021 of \$10,496,780.

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

Preparation

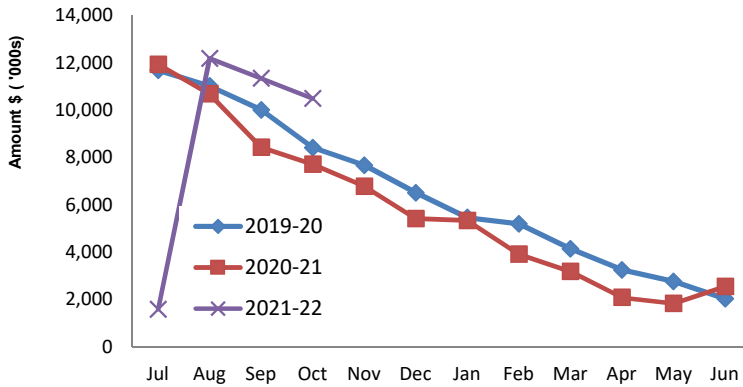
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 10/11/2021

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

Liquidity Over the Year (Refer Note 3)



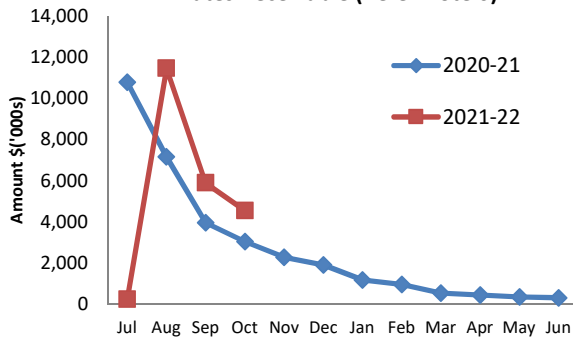
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 8,140,649
Restricted	\$ 9,173,304
	\$ 17,313,953

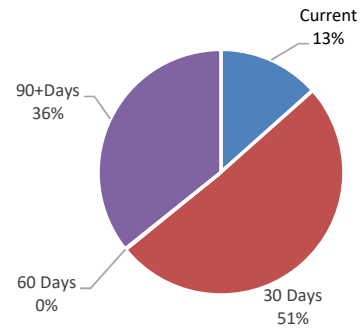
Receivables

Rates	\$ 3,418,401
Other	\$ 1,689,800
	\$ 5,108,201

Rates Receivable (Refer Note 6)



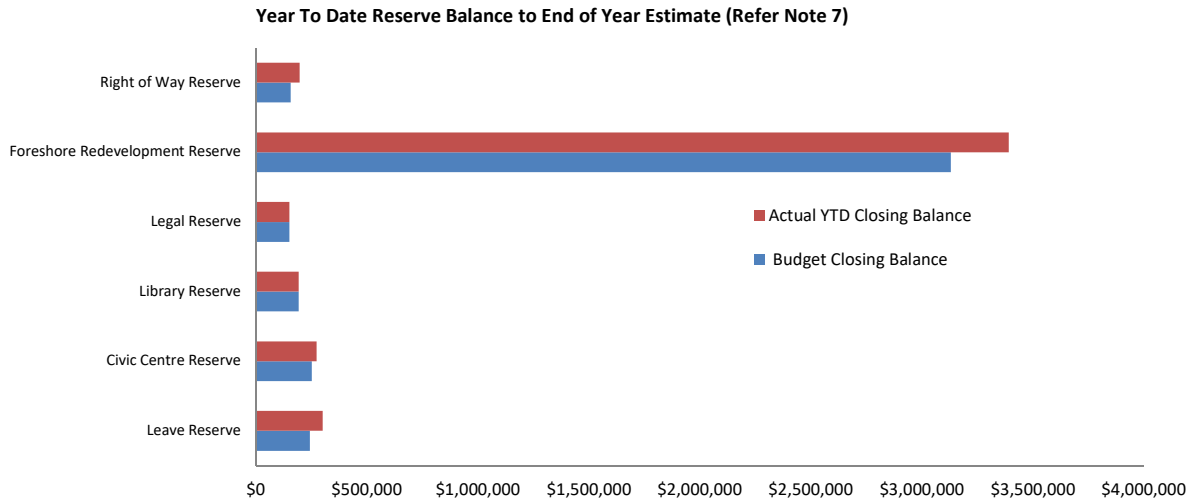
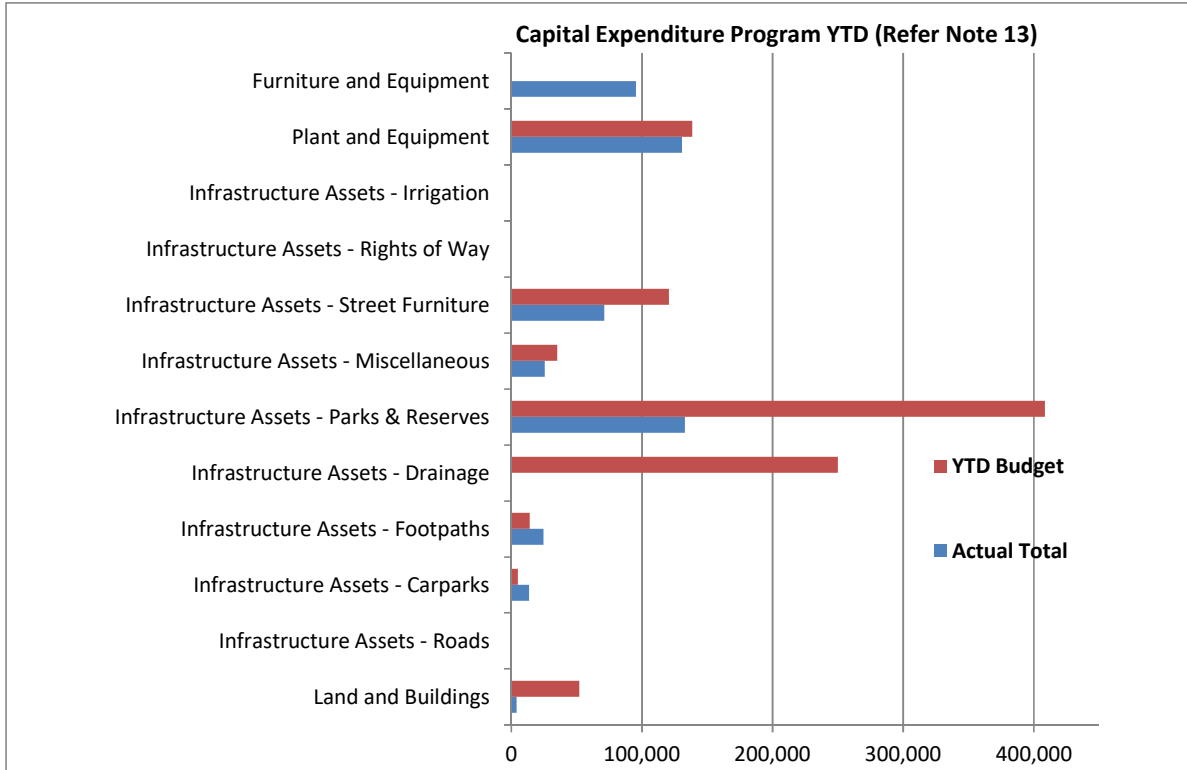
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 October 2021

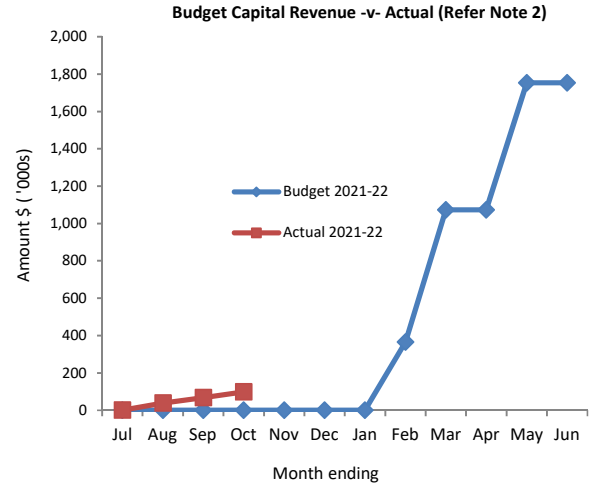
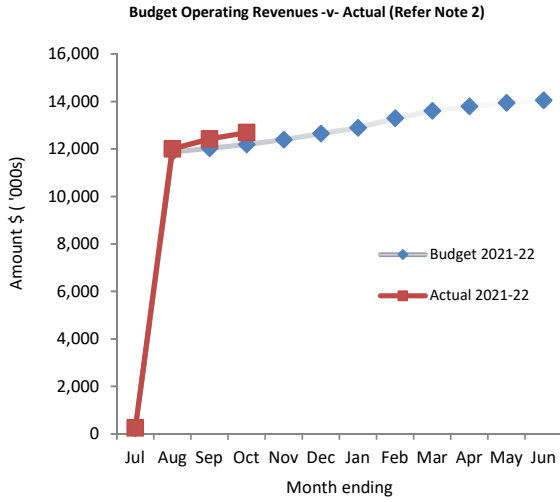


Comments

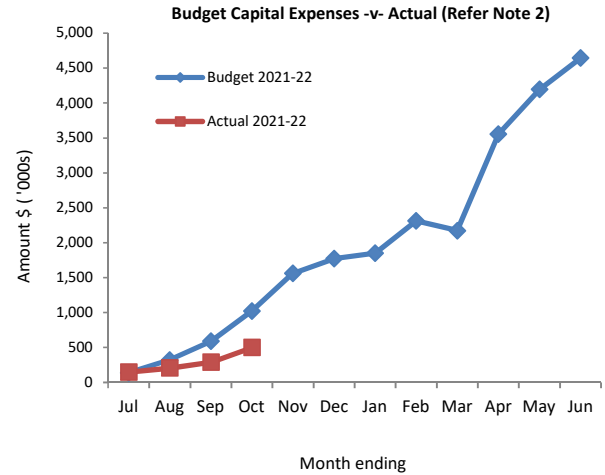
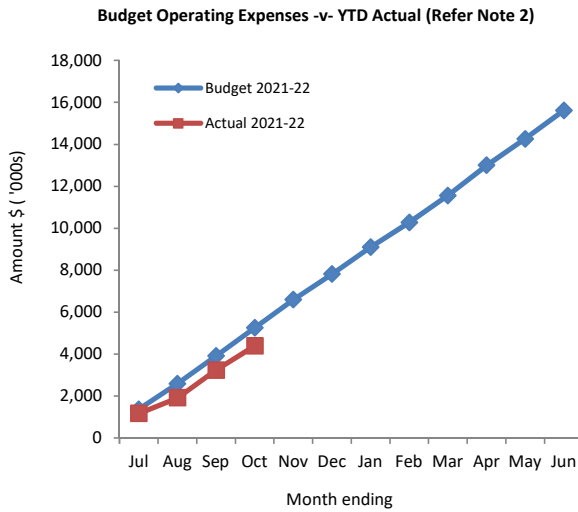
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Operating Revenues					
General Purpose Funding Rates	11,299,124	11,277,445	11,277,445	21,679	0%
General Purpose Funding - Other	119,372	129,429	288,866	(10,057)	(8%)
Governance	1,234	1,502	4,500	(268)	(18%)
Law, Order and Public Safety	19,914	14,232	70,050	5,682	40%
Health	100,148	78,962	92,900	21,186	27%
Education and Welfare	17,111	14,902	32,900	2,209	15%
Community Amenities	349,531	228,074	564,100	121,457	53%
Recreation and Culture	232,540	150,885	476,567	81,655	54%
Transport	473,233	216,372	1,053,000	256,861	119%
Economic Services	73,157	77,944	187,800	(4,787)	(6%)
Other Property and Services	13,192	368	1,100	12,824	3485%
Total Operating Revenue	12,698,556	12,190,115	14,049,228	508,441	
Operating Expense					
General Purpose Funding	(142,467)	(126,818)	(345,970)	(15,649)	12%
Governance	(53,201)	(366,878)	(941,159)	313,677	(85%)
Law, Order and Public Safety	(171,636)	(160,388)	(476,487)	(11,248)	7%
Health	(85,007)	(92,444)	(282,269)	7,437	(8%)
Education and Welfare	(128,915)	(102,884)	(311,577)	(26,031)	25%
Community Amenities	(1,329,803)	(1,331,034)	(4,005,297)	1,231	(0%)
Recreation and Culture	(1,270,248)	(1,637,507)	(4,891,048)	367,259	(22%)
Transport	(1,169,926)	(1,273,682)	(3,849,082)	103,756	(8%)
Economic Services	(129,743)	(131,416)	(507,737)	1,673	(1%)
Other Property and Services	94,223	(8,260)	(7,064)	102,483	(1241%)
Total Operating Expenditure	(4,386,723)	(5,231,311)	(15,617,690)	844,588	
Funding Balance Adjustments					
Add back Depreciation	811,324	814,200	2,442,097	(2,876)	(0%)
Adjust Non Current Receivables	620	0	0	620	
Adjustment for increase in current provisions written back	3,406	0	0	3,406	
Adjustment for decrease in Non-Current Employee Provisions	0	0	(15,028)	0	
Net Cash from Operations	9,127,183	7,773,004	858,607	1,354,179	
Capital Revenues					
Grants, Subsidies and Contributions	12,428	0	1,754,321	12,428	
Proceeds from Disposal of Assets	86,360	80,000	140,000	6,360	8%
Total Capital Revenues	98,788	80,000	1,894,321	18,788	

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

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Capital Expenses						
Furniture and Equipment	13	(95,358)	0	(36,500)	(95,358)	
Land and Buildings	13	(3,944)	(52,000)	(1,428,200)	48,056	(92%)
Plant and Equipment	13	(130,492)	(138,462)	(240,462)	7,970	(6%)
Infrastructure - Roads	13	0	0	(326,950)	0	
Infrastructure - Car parks	13	(13,526)	(4,999)	(40,000)	(8,527)	171%
Infrastructure - Footpaths	13	(24,623)	(14,000)	(90,000)	(10,623)	76%
Infrastructure - Drainage	13	0	(250,000)	(750,000)	250,000	(100%)
Infrastructure - Parks & Reserves	13	(132,812)	(408,409)	(1,143,409)	275,597	(67%)
Infrastructure - Miscellaneous	13	(25,602)	(35,000)	(190,000)	9,398	(27%)
Infrastructure - Streetscape	13	(71,076)	(120,622)	(307,198)	49,546	(41%)
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(497,433)	(1,023,492)	(4,592,719)	526,059	
Net Cash from Capital Activities		(398,645)	(943,492)	(2,698,398)	544,847	
Financing						
Self-Supporting Loan Principal			0	73,841	0	
Transfer from Reserves	7	0	0	1,837,334	0	
Repayment of Debentures & Leases	10	(148,468)	(199,214)	(388,093)	50,746	(25%)
Transfer to Reserves	7	(7,657)	(6,788)	(240,221)	(869)	13%
Net Cash from Financing Activities		(156,125)	(206,002)	1,282,861	49,877	
Net Operations, Capital and Financing		8,572,413	6,623,510	(556,930)	1,948,903	
Opening Funding Surplus(Deficit)	3	1,924,367	556,930	556,930	1,367,437	246%
Closing Funding Surplus(Deficit)	3	10,496,780	7,180,440	0	3,316,340	

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 October 2021

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
Operating Revenues						
	9	11,299,124	11,277,445	11,277,445	21,679	0%
	11	165,011	72,098	303,458	92,913	129%
		1,140,230	769,268	2,204,350	370,962	48%
		55,943	70,456	137,995	(14,513)	(21%)
		25,820	848	125,980	24,972	2945%
		12,686,128	12,190,115	14,049,228	496,013	
Operating Expense						
		(1,612,814)	(1,986,024)	(5,572,747)	373,210	19%
		(1,570,155)	(1,921,421)	(6,399,748)	351,266	18%
		(83,969)	(127,718)	(357,220)	43,749	34%
		(811,324)	(814,200)	(2,442,097)	2,876	0%
		(65,175)	(100,106)	(232,046)	34,931	35%
		(171,583)	(181,536)	(195,772)	9,953	5%
		(71,703)	(100,306)	(418,060)	28,603	29%
		(4,386,723)	(5,231,311)	(15,617,690)	844,588	
Funding Balance Adjustments						
		811,324	814,200	2,442,097	(2,876)	(0%)
		0	0	(15,028)	0	
		9,114,755	7,773,004	858,607	1,341,751	
Capital Revenues						
	11	12,428	0	1,754,321	12,428	
	8	86,360	80,000	140,000	6,360	8%
		98,788	80,000	1,894,321	18,788	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 October 2021

		YTD	YTD		Var. \$	Var. %
	Note	Actual	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
		(b)	(a)		(b)-(a)	(b)-(a)/(a)
		\$	\$	\$	\$	%
Capital Expenses						
Furniture and Equipment	13	(95,358)	0	(36,500)	(95,358)	
Land and Buildings	13	(3,944)	(52,000)	(1,428,200)	48,056	92%
Plant and Equipment	13	(130,492)	(138,462)	(240,462)	7,970	6%
Infrastructure - Roads	13	0	0	(326,950)	0	
Infrastructure - Car parks	13	(13,526)	(4,999)	(40,000)	(8,527)	(171%)
Infrastructure - Footpaths	13	(24,623)	(14,000)	(90,000)	(10,623)	(76%)
Infrastructure - Drainage	13	0	(250,000)	(750,000)	250,000	100%
Infrastructure - Parks & Reserves	13	(132,812)	(408,409)	(1,143,409)	275,597	67%
Infrastructure - Miscellaneous	13	(25,602)	(35,000)	(190,000)	9,398	27%
Infrastructure - Streetscape	13	(71,076)	(120,622)	(307,198)	49,546	41%
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(497,433)	(1,023,492)	(4,592,719)	526,059	
Net Cash from Capital Activities		(398,645)	(943,492)	(2,698,398)	544,847	
Financing						
Self-Supporting Loan Principal		0	0	73,841	0	
Transfer from Reserves	7	0	0	1,837,334	0	
Repayment of Debentures	10	(148,468)	(199,214)	(388,093)	50,746	25%
Transfer to Reserves	7	(7,657)	(6,788)	(240,221)	(869)	(13%)
Net Cash from Financing Activities		(156,125)	(206,002)	1,282,861	49,877	
Net Operations, Capital and Financing		8,559,985	6,623,510	(556,930)	1,936,475	
Opening Funding Surplus(Deficit)	3	1,924,367	556,930	556,930	1,367,437	246%
Closing Funding Surplus(Deficit)	3	10,484,352	7,180,440	0	3,303,912	

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 October 2021

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
CURRENT ASSETS			
Receivables - Rates			
Rates	3,250,815	147,194	2,887,317
Emergency Services Levies	688,441	29,940	674,356
Rates and ESL Rebates	436,739	369	203,882
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	61,206	190,917	66,256
Provision for Doubtful Debts - Debtors	(13,238)	(14,545)	(10,613)
Accounts Receivable - Infringements	444,191	436,601	395,013
Provision for Doubtful Debts - Infringements	(75,997)	(74,982)	(78,123)
Accrued Income	34,612	8,114	43,238
Prepayments	51,705	65,152	0
Other	0	0	(2,311)
Loans			
Self Supporting Loans	62,141	62,141	59,512
Inventories			
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(25,608)	(23,795)	(24,367)
Cash Assets			
Municipal Account	726,577	2,976,242	2,932,157
Till Floats & Petty Cash	1,300	1,300	700
Term Investments	7,412,772	12,764	4,312,735
Restricted - Reserves	8,498,620	8,494,993	9,107,977
Restricted - Trust Deposits	674,684	674,180	671,748
TOTAL CURRENT ASSETS	22,262,315	13,019,940	21,273,634
CURRENT LIABILITIES			
Payables	1,433,390	562,944	1,471,341
Bonds - other creditors	624,802	613,334	569,788
Trust - POS	674,180	674,180	671,748
Income in Advance	54,977	142,451	48,536
Accrued Expenses	423,158	530,437	1,567,394
Long Service Leave to other LG's	15,093	15,093	0
Interest Bearing Liabilities	183,486	329,882	173,294
Lease Liability	56,139	58,211	61,506
Provisions	1,050,823	1,047,417	899,403
TOTAL CURRENT LIABILITIES	4,516,048	3,973,949	5,463,010
NON CURRENT ASSETS			
Receivables			
Deferred Rates	167,586	168,206	162,741
Deferred ESL	24,282	24,282	22,868
Self Supporting Loans	276,497	276,497	338,638
Sundry & Other Debtors	0	0	27,067
Long Service Leave from other LG's	108,689	108,689	0
Financial Assets at fair value through profit and loss			
Units in WALGA House Trust	110,710	110,710	106,832
Right of Use Assets			
Right of Use - Leased Assets	1,228,127	1,249,999	1,304,281
Property Plant and Equipment			
Furniture and Equipment	989,945	917,484	1,351,648
Land and Buildings	67,177,017	67,359,353	83,475,673
Plant and Equipment	775,908	765,680	814,655
Equity Investments	583,635	583,635	734,521
Infrastructure			
Roads	13,740,390	14,008,850	14,544,264
Car Parks	1,008,009	1,022,055	1,094,752
Footpaths	5,047,533	5,086,966	5,248,116
Drainage	4,883,801	4,911,245	4,958,199
Parks and Reserves	2,913,304	2,814,460	3,170,364
Miscellaneous	8,472,295	8,541,061	8,073,525
Street Furniture	1,473,726	1,414,846	1,211,189
Right of Ways	965,331	983,639	1,037,244
Irrigation	183,737	183,737	170,027
TOTAL NON CURRENT ASSETS	110,130,522	110,531,394	127,846,604

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

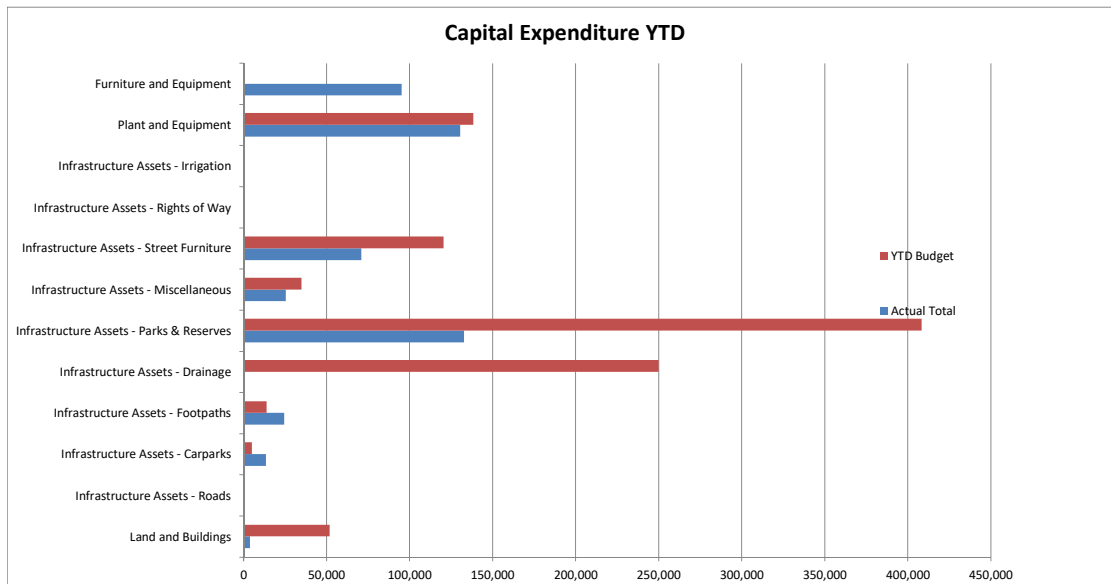
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
NON CURRENT LIABILITIES			
Payables	0	0	6,785
Long Service Leave to other LG's	74,468	74,468	0
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,904	3,140,786
Lease Liabilities	1,246,805	1,246,805	1,203,532
Provisions	132,688	132,688	149,423
TOTAL NON CURRENT LIABILITIES	4,264,865	4,264,865	4,500,526
NET ASSETS	123,611,924	115,312,520	139,156,702
EQUITY			
Reserves - Cash Backed	8,596,841	8,589,185	9,107,977
Reserves - Asset Revaluation	78,032,503	78,032,503	91,986,389
Retained Surplus	36,982,580	28,690,832	38,062,336
TOTAL EQUITY	123,611,924	115,312,520	139,156,702
RESERVES - CASH BACKED			
Opening Balance	9,087,247	9,087,247	9,087,247
Transfer to Reserves	2,897,346	2,889,690	20,730
Transfer from Reserves	(3,387,752)	(3,387,752)	0
TOTAL RESERVES - CASH BACKED	8,596,841	8,589,185	9,107,977
RESERVES - ASSET REVALUATION			
Opening Balance	78,032,503	78,032,503	91,986,389
TOTAL RESERVES - ASSET REVALUATION	78,032,503	78,032,503	91,986,389
RETAINED SURPLUS			
Opening Balance	27,948,844	27,948,844	30,135,177
Change in Net Assets from Operations	8,543,330	243,925	7,947,889
Transfer from Reserve	3,387,752	3,387,752	0
Transfer to Reserve	(2,897,346)	(2,889,689)	(20,730)
TOTAL RETAINED SURPLUS	36,982,580	28,690,832	38,062,336
TOTAL EQUITY	123,611,924	115,312,520	139,156,702

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 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	3,800	144	3,944	52,000	1,428,200	(48,056)
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	24,623	24,623	14,000	90,000	10,623
Infrastructure Assets - Drainage	13	0	0	0	250,000	750,000	(250,000)
Infrastructure Assets - Parks & Reserves	13	132,812	0	132,812	408,409	1,143,409	(275,597)
Infrastructure Assets - Miscellaneous	13	19,622	5,980	25,602	35,000	190,000	(9,398)
Infrastructure Assets - Street Furniture	13	6,440	64,636	71,076	120,622	307,198	(49,546)
Infrastructure Assets - Rights of Way	13	0	0	0	0	20,000	0
Infrastructure Assets - Irrigation	13	0	0	0	0	20,000	0
Plant and Equipment	13	0	130,492	130,492	138,462	240,462	(7,970)
Furniture and Equipment	13	0	95,358	95,358	0	36,500	95,358
Capital Expenditure Totals		162,674	334,759	497,433	1,023,492	4,592,719	(526,059)

Funded By:

Capital Grants and Contributions	12,428	0	1,754,321	(12,428)
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	86,360	80,000	140,000	6,360
Own Source Funding - Cash Backed Reserves				
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
Total Own Source Funding - Cash Backed Reserves	0	0	1,779,338	0
Own Source Funding - Operations	398,645	943,492	919,060	(519,991)
Capital Funding Total	485,005	1,023,492	4,592,719	(526,059)



Comments

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

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

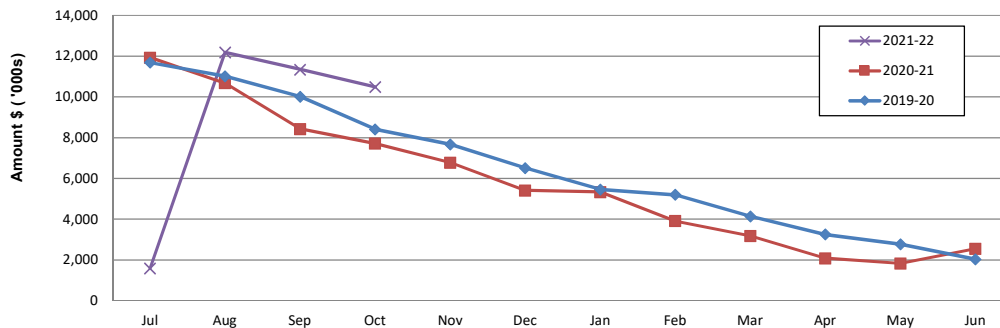
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
Community Amenities	121,457	53%	Part timing, part permanent	Timing of DAP fees & work zone fees, plus Permanent for Bin Collection charges via Rates
Recreation and Culture	81,655	54%	Timing	Timing on Grant income for coastal projects, and \$22k Library contn 20/21 to be transferred to Library Reserve
Transport	256,861	119%	Part timing, part permanent	Extra revenue from parking fines (\$209,065)
Total Revenue Variance	527,229			
Governance	313,677	(85%)	Timing	Timing of WAEC electoral costs, elected members quarterly fees, donations, wesroc contribution and allocation of administration costs
Education and Welfare	(26,031)	25%	Timing	Timing of Contribution to Shine
Recreation and Culture	367,259	(22%)	Timing	Timing of expenditure at the foreshore parks and reserves
Transport	103,756	(8%)	Timing	Timing of road and parking facilities maintenance
Other Property and Services	102,483	(1241%)	Timing	Timing of lease interest expenses and public works overhead allocation
Furniture and Equipment	(95,358)		Permanent	Purchase of IT equipment - budgeted for in 20/21, due to covid received and paid for in October 2021
Land and Buildings	48,056	(92%)	Timing	Timing of Anderson Pavillion Development
Infrastructure - Drainage	250,000	(100%)	Timing	Contract awarded, works not yet commenced
Infrastructure - Parks & Reserves	275,597	(67%)	Timing	Timing of Dutch Inn playground upgrade
Infrastructure - Streetscape	49,546	(41%)	Timing	Timing of Stree Tree planting
Total Expenditure Variance	1,370,647			
Repayment of Debentures & Leases	50,746	(25%)	Timing	Timing of Depot lease payments

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

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 October 2021	30 June 2021	YTD 31 October 2020
		\$	\$	\$
Current Assets				
Municipal Account		726,577	2,976,242	2,932,157
Till Floats & Petty Cash		1,300	1,300	700
Term Investments		7,412,772	12,764	4,312,735
Restricted - Reserves		8,498,620	8,494,993	9,107,977
Restricted - Trust Deposits		674,684	674,180	671,748
Restricted - Bank		0	0	0
Rates		3,250,815	147,194	2,887,317
Emergency Services Levies		688,441	29,940	674,356
Rates and ESL Rebates		436,739	369	203,882
Accounts Receivable - Debtors		61,206	190,917	66,256
Provision for Doubtful Debts - Debtors		(13,238)	(14,545)	(10,613)
Accounts Receivable - Infringements		444,191	436,601	395,013
Provision for Doubtful Debts - Infringements		(75,997)	(74,982)	(78,123)
Accrued Income		34,612	8,114	43,238
Self Supporting Loans		62,141	62,141	59,512
Prepayments		51,705	65,152	0
Other		76,965	0	(2,309)
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(25,608)	(23,795)	(24,367)
		22,339,280	13,019,940	21,273,636
Less: Current Liabilities				
Payables		(1,433,390)	(562,944)	(1,471,341)
Bonds - other creditors		(624,802)	(613,334)	(569,788)
Trust - POS		(674,180)	(674,180)	(671,748)
Income in Advance		(54,977)	(142,451)	(48,536)
Accrued Expenses		(423,158)	(530,437)	(1,567,394)
Long Service Leave to other LG's		(15,093)	(15,093)	0
Contract Liability		0	0	0
Interest Bearing Liabilities		(183,486)	(329,882)	(173,294)
Other		0	0	0
Lease Liability		(56,139)	(58,211)	(61,506)
Provisions		(1,050,823)	(1,047,417)	(899,403)
		0	0	0
		(4,516,048)	(3,973,949)	(5,463,010)
Less:				
Cash Reserves	7	(8,498,620)	(8,494,993)	(9,107,977)
Loans - Clubs		(62,141)	(62,141)	(59,512)
Add:				
Loans		183,486	329,882	173,294
Lease Liability		56,139	58,211	0
Provisions		1,050,823	1,047,417	899,403
Net Current Funding Position		10,496,780	1,924,367	7,715,834

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 October 2021

Note 4: CASH AND INVESTMENTS

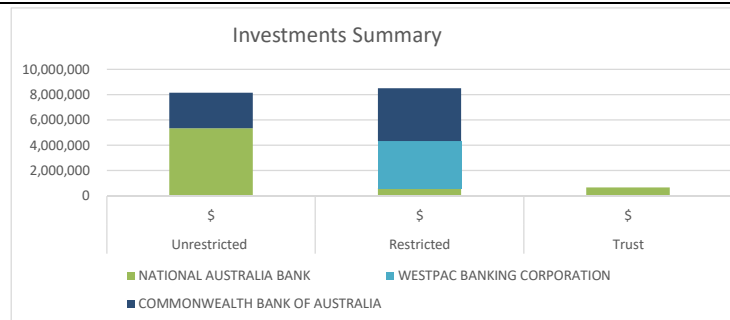
	Interest Rate	Green Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Bank Account	Variable	N	726,577			726,577	NAB	At Call
(b) Term Deposits								
Term Deposit 12-770-3360	0.30%	N			674,684	674,684	NAB	20-Apr-22
Term Deposit 64-955-9802	0.28%	N	6,419			6,419	NAB	15-Mar-22
Term Deposit 53-888-6659	0.28%	N	6,353			6,353	NAB	15-Mar-22
Term Deposit 036-157 58-1864	0.32%	N		1,859,751		1,859,751	WESTPAC	15-Apr-22
Term Deposit 036-030 20-5968	0.32%	N		1,849,450		1,849,450	WESTPAC	04-Feb-22
Term Deposit 82-161-5977	0.27%	N		622,435		622,435	NAB	06-Dec-21
Term Deposit 89-876-8576	0.26%	N	500,000			500,000	NAB	07-Dec-21
Term Deposit 32-952-2154	0.18%	N	400,000			400,000	NAB	19-Nov-21
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
NEW Term Deposit 36062109	0.11%	N	2,000,000			2,000,000	CBA	03-Nov-21
NEW Term Deposit 89-575-9332	0.18%	N	1,000,000			1,000,000	NAB	03-Dec-21
NEW Term Deposit 89-761-9625	0.27%	N	1,500,000			1,500,000	NAB	02-Jan-22
NEW Term Deposit 59-703-7729	0.18%	N	1,200,000			1,200,000	NAB	20-Dec-21
NEW Term Deposit 0211028073638 (Green Deposit)	0.17%	Y	800,000			800,000	CBA	29-Nov-21
Total			8,139,349	8,498,619	674,684	17,312,652		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	5,339,349	622,435	674,684	6,636,468	38.3%	0	6,636,468
WESTPAC BANKING CORPORATION	0	3,709,201	0	3,709,201	21.4%	0	3,709,201
COMMONWEALTH BANK OF AUSTRALIA	2,800,000	4,166,982	0	6,966,982	40.2%	4,966,982	2,000,000
TOTAL	8,139,349	8,498,619	674,684	17,312,652	100%	4,966,982	12,345,670

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 October 2021 0.04%



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

Note 5: BUDGET AMENDMENTS

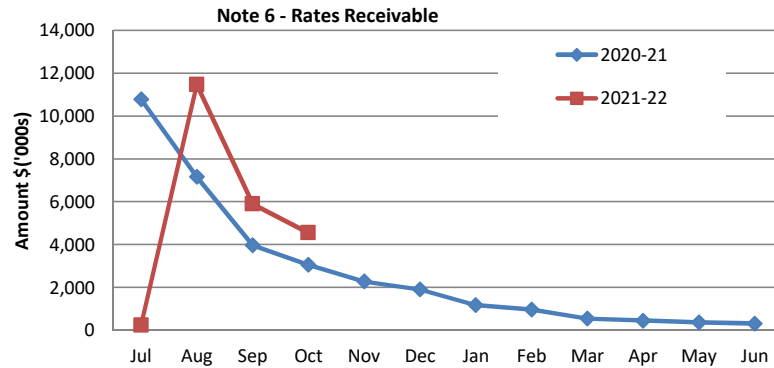
Amendments to original budget since budget adoption. Surplus/(Deficit)

There have been no budget amendments to date.

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

Note 6: RECEIVABLES

Receivables - Rates	YTD 31 October 2021	YTD 31 October 2020	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	315,399	269,670	269,670
Levied this year	11,299,124	10,817,641	10,875,226
<u>Less</u> Collections to date	(7,070,942)	(8,037,253)	(10,829,497)
Equals Current Outstanding	4,543,581	3,050,058	315,399
Net Rates Collectable	4,543,581	3,050,058	315,399
% Collected	60.88%	72.49%	97.17%



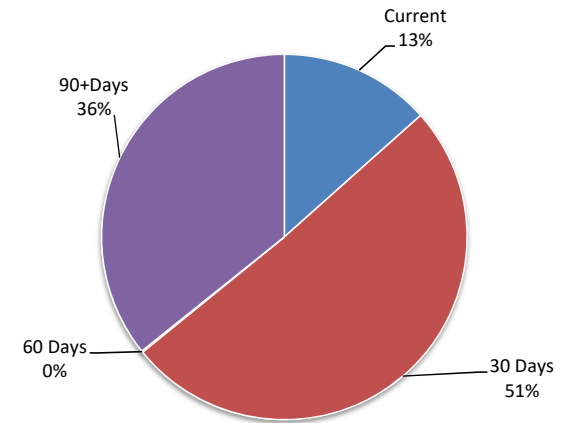
Comments/Notes - Receivables Rates

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	8,210	31,052	74	21,870
Total Receivables General Outstanding				61,206

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 October 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

Debtor No	Debtor Name	>90 days	Total	Narration
		\$	\$	
1040	Lucky Seven WA Pty Ltd	\$ 3,977.63	\$ 4,045.54	Health licence fees
530	R Kaintura	\$ 1,082.76	\$ 1,101.39	Health licence fees

Comments/Notes - Receivables General

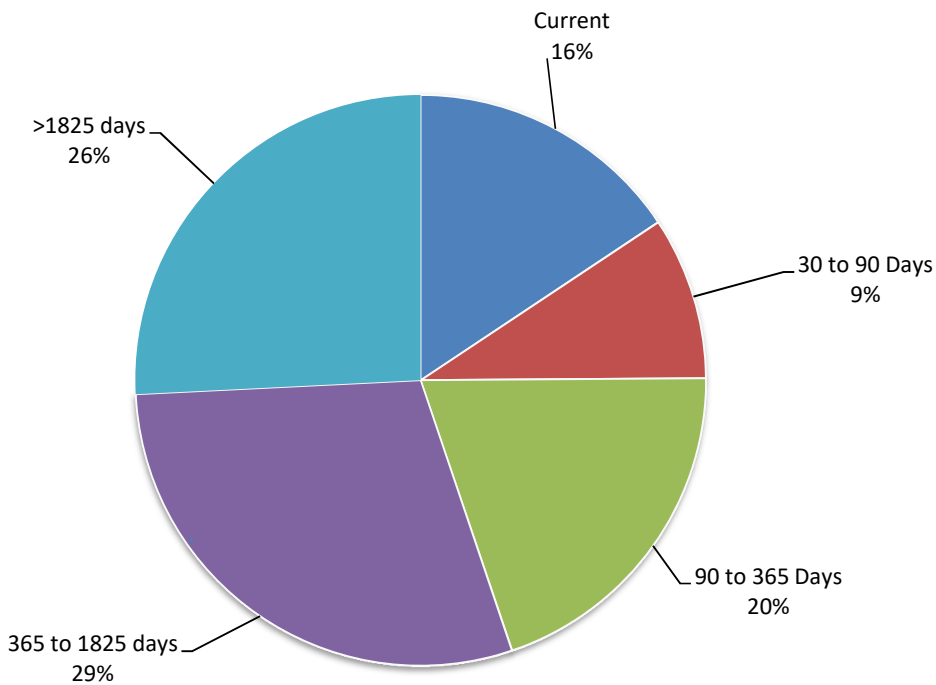
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2021

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	<u>Current</u>	<u>30 to 90 Days</u>	<u>90 to 365 Days</u>	<u>365 to 1825 days</u>	<u>>1825 days</u>
	\$	\$	\$		\$
Receivables - Infringements	69,549	40,992	88,523	130,586	114,541
Total Receivables General Outstanding					<u>444,191</u>

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

The majority of infringement debtors over ninety days are with Fines Enforcement Registry for collection.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	\$ 198,895	\$ 496	\$ 177	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 199,072
Property Reserve	220	1,425,517	1,434,581	3,314	1,279	0	0	(1,000,000)	0	428,831	1,435,860
Parking Reserve	221	11,751	11,752	29	10	0	0	0	0	11,780	11,762
Infrastructure Reserve	226	358,454	388,231	896	346	169,892	0	(160,409)	0	368,833	388,577
Leave Reserve	227	299,447	299,458	749	267	0	0	(57,996)	0	242,200	299,724
Civic Centre Reserve	228	249,340	271,101	623	242	0	0	0	0	249,963	271,343
Library Reserve	229	190,845	190,851	477	170	0	0	0	0	191,322	191,021
Legal Reserve	262	149,694	149,699	374	133	0	0	0	0	150,068	149,833
Foreshore Redevelopment Reserve	273	3,721,030	3,388,780	7,993	3,021	0	0	(598,929)	0	3,130,094	3,391,801
Right of Way Reserve	276	125,309	195,316	313	174	50,000	0	(20,000)	0	155,622	195,490
Sculpture and Artworks	299	118,189	118,193	296	105	0	0	0	0	118,485	118,298
Green Infrastructure Reserve Fund	307	189,798	189,802	474	169	0	0	0	0	190,272	189,971
Active Transport Reserve	308	514,711	514,723	1,287	459	0	0	0	0	515,998	515,182
Information Technology Reserve	309	667,776	692,787	1,669	618	0	0	0	0	669,445	693,404
Recreation Precinct Reserve	310	0	9,554	0	9	0	0	0	0	0	9,563
Shark Barrier Reserve	323	135,460	135,464	339	121	0	0	0	0	135,799	135,585
Public Open Space Reserve	384	400,000	400,000	1,000	357	0	0	0	0	401,000	400,357
		8,756,194	8,589,185	20,329	7,657	219,892	0	(1,837,334)	0	7,159,081	8,596,842

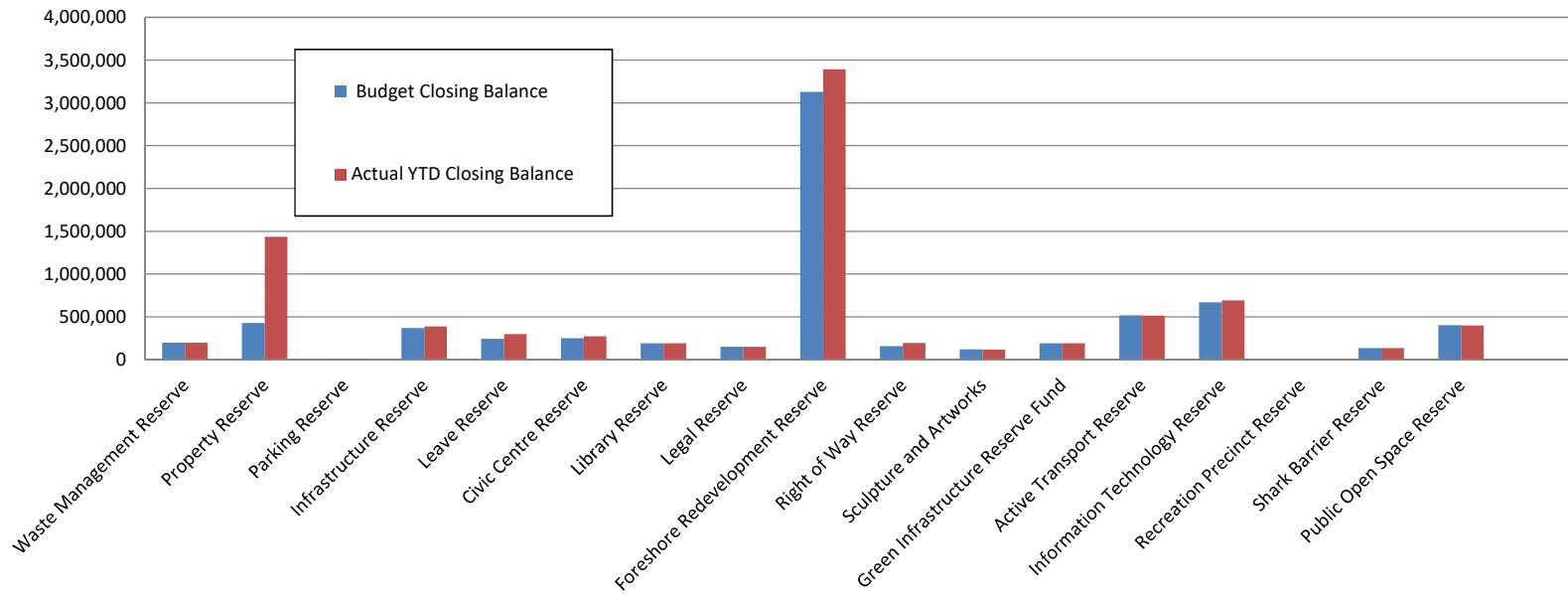
Comments/Notes - Reserves

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

Note 8: CAPITAL DISPOSALS

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
					YTD 31 10 2021			
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
19,905	0	19,905	0	Disposal of passenger vehicle (1448)	0	0	0	
17,859	0	17,859	0	Disposal of reticulation ute (1445)	0	0	0	
16,950	0	16,950	0	Disposal of passenger vehicle (1446)	0	0	0	
31,645	0	31,645	0	Disposal of passenger vehicle (1499)	0	0	0	
86,359	0	86,359	0		0	0	0	

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 October 2021

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

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 October 2021

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

(b) New Debentures

No new debentures are budgeted during 2021/22.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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
		\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
Grants Commission - General	WALGGC	78,201		78,201		24,468	53,733
Grants Commission - Roads	WALGGC	47,165		47,165		9,777	37,388
GOVERNANCE							
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200			200
LAW, ORDER & PUBLIC SAFETY							
CCTV Project		30,000		30,000			30,000
COMMUNITY AMENITIES							
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000			20,000
RECREATION AND CULTURE							
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		3,540	8,260
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		218,000
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
TRANSPORT							
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
Main Roads - Railway st	Main Roads WA	173,300			173,300		173,300
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		20,000
Contributions	Various	0				2,727	
TOTALS		1,377,779	0	303,458	1,074,321	131,899	1,262,045

Operating
Non-Operating

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

119,470
12,428
131,899

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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-Oct-21
Cash in lieu of public open space	\$ 674,180	\$ 504	\$ 0	\$ 674,684
	674,180	504	0	674,684

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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
	Car Parks						
○	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	
○	Car Parks Total		13,526	4,999	40,000	8,527	
	Drainage/Culverts						
	Drainage Construction - Foreshore	10.6081.2	0	250,000	750,000	(250,000)	
	Drainage/Culverts Total		0	250,000	750,000	(250,000)	
	Footpaths						
○	Eric Street Shared Path	15.1051.2	9,593	14,000	70,000	(4,407)	
⊙	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	15,030	0	20,000	15,030	
○	Footpaths Total		24,623	14,000	90,000	10,623	
	Irrigation						
○	Replacement of Reticulation Pump at Cottesloe Oval	20.1136.2	0	0	10,000		
○	Replacement of Reticulation Pump at Pearse Street	20.6090.2	0	0	10,000		
						0	
○	Irrigation Total		0	0	20,000	0	
	Right of Ways						
○	ROW 14B	24.2074.2	0	0	20,000	0	
○	Right of Way Total		0	0	20,000	0	
	Parks and Ovals						
○	Dutch Inn Playground Upgrade (C/F)	30.7031.2	132,679	388,409	388,409	(255,730)	
○	East Cottesloe Playground	30.7035.2	0	20,000	340,000	(20,000)	
○	TBA Playground Upgrade	30.9000.2	0	0	340,000	0	
○	Skate Park Preliminaries	30.7045.2	133	0	50,000	133	
○	Shade Sails	30.4085.2	0	0	25,000	0	
○	Parks and Ovals Total		132,812	408,409	1,143,409	(275,597)	
	Buildings						
○	Barchetta Public Toilets Surface Improvements	35.4019.2	0	0	12,000	0	
○	Seaview Kindergarten - Kitchen Upgrades	35.4180.2	0	5,000	16,200	(5,000)	
○	Sports Precinct Development	35.4010.2	3,889	47,000	1,400,000	(43,111)	
	Rugby Clubhouse	35.4170.2	55	0	0	55	In C/fwd 20-21 surplus, which has a \$77k budget remaining
○	Buildings Total		3,944	52,000	1,428,200	(48,056)	
	Roads						
○	Railway Street	40.1156.2	0	0	260,000	0	
○	Florence Street	40.1066.2	0	0	66,950	0	
○	Roads Total		0	0	326,950	0	
	Miscellaneous Infrastructure						
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	19,622	0	120,000	19,622	
○	Beach Access Closures	45.4131.2	5,980	20,000	50,000	(14,020)	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	0	15,000	20,000	(15,000)	
○	Miscellaneous Infrastructure Total		25,602	35,000	190,000	(9,398)	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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
	Streetscapes						
○	Street Tree Planting	42.9000.5	71,076	120,622	294,198	(49,546)	
○	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	0	13,000	0	
○	Streetscapes Total		71,076	120,622	307,198	(49,546)	
	Plant , Equipment & Vehicles Total						
●	Plant, Machinery & Equipment	47.9000.2	130,492	138,462	240,462	(7,970)	
●	Plant , Equip. & Vehicles Total		130,492	138,462	240,462	0	
	Furniture & Office Equip.						
○	Photocopier	49.9000.18	0	0	25,000	0	
○	Public Consultation Software	49.9000.27	0	0	11,500	0	
	Sound Level Meter	49.9000.23	3,128	0	0	3,128	In C/fwd 20-21 surplus, which has a \$803 budget remaining. In C/twd 20-21 surplus, which has a \$100k budget remaining. Items were delayed due to covid.
	IT Hardware replacement	49.9000.14	92,230	0	0	92,230	
●	Furniture & Office Equip. Total		95,358	0	36,500	92,230	
○	Capital Expenditure Total		497,433	1,023,492	4,592,719	(521,217)	

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JUNE 2021 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 28 SEPTEMBER 2021

LIST OF ACCOUNTS - OCTOBER 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
01/10/2021	1897.211-01	Apace Aid (Inc)	Replant for civic centre tank stand	\$59.60
01/10/2021	1897.2761-01	Aspect Studios Pty Ltd	Variation 04 Rotunda - drainage outfall	\$18,866.76
01/10/2021	1897.139-01	Australia Post (StarTrack)	Daily mail collected & delivered	\$4,004.96
01/10/2021	1897.593-01	Australia Post (StarTrack)	Postal service	\$6.41
01/10/2021	1897.2028-01	Bug Busters	Beehive removal	\$176.00
01/10/2021	1897.62-01	Bunnings Group Ltd	Hardware supplies	\$111.95
01/10/2021	1897.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary services for toilets	\$1,644.50
01/10/2021	1897.2909-01	Carties Beach Pty Ltd ATF Bragg Fam	200 blue round hardened plastic dog tags	\$275.00
01/10/2021	1897.3020-01	Cobblestone Concrete Pty Ltd	Concrete supplies	\$1,488.30
01/10/2021	1897.2424-01	Corsign WA Pty Ltd	Sign supplies	\$137.50
01/10/2021	1897.1503-01	Diamond Hire	Hire fence panels - Rotunda wash out	\$429.00
01/10/2021	1897.2899-01	E Group Holdings Pty Ltd Trading As E-fire & safety	Supply of fire indicator panel log book	\$732.60
01/10/2021	1897.2341-01	Electricity Generation and Retail	Electricity supply	\$19,262.46
01/10/2021	1897.2611-01	Environmental Industries Pty Ltd	Dutch Inn Playground upgrade	\$13,293.44
01/10/2021	1897.1115-01	Green Skills Inc	Mulch laying across 2 sites	\$1,640.43
01/10/2021	1897.1249-01	Jtagz Pty Ltd	600 blue wrapstrap	\$293.70
01/10/2021	1897.1985-01	Julieman Pty Ltd T/A Complete Building Supplies	2 x Steel yellow bollards	\$715.00
01/10/2021	1897.80-01	Kennards Hire Pty Ltd	Supply 1.8 Excavator	\$930.75
01/10/2021	1897.2339-01	M S Tucak	Mayoral election withdrawal refund	\$80.00
01/10/2021	1897.3484-01	M T Duckett	EML - emergency management services	\$974.91
01/10/2021	1897.1075-01	Main Roads Western Australia	R2R - Salvado & Forrest Street	\$11,050.82
01/10/2021	1897.1915-01	Marketforce Pty Ltd	Advertising service	\$2,176.90
01/10/2021	1897.19-01	McLeods Barristers & Solicitors	Legal services	\$1,040.89
01/10/2021	1897.1997-01	Stone Supplies WA Pty Ltd T/A Creation landscape	Lawn mix	\$27.00
01/10/2021	1897.3037-01	Surun Services Pty Ltd	Repairs to lights North + South of India	\$2,471.15
01/10/2021	1897.3448-01	The trustee for The 3E Trust T/as 3e consulting	Lighting design WP detailed design	\$220.00

LIST OF ACCOUNTS - OCTOBER 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
01/10/2021	1897.128-01	Total Packaging (WA) Pty Ltd	Supply & deliver 10 cartons of dog waste bag	\$2,516.80
01/10/2021	1897.118-01	Water Corporation	Water charges reserve at Andrews Pl lot	\$8,458.71
01/10/2021	1897.2986-01	Westworks Group Pty Ltd T/as Tree care	Tree reporting service	\$495.00
01/10/2021	1897.37-01	Winc Australia Pty Limited	General stationery	\$1,832.49
01/10/2021	1897.1671-01	Work Clobber	Protective clothing	\$370.00
04/10/2021	1898.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$5,589.98
05/10/2021	1899.98000-01	Australian Taxation Office	Payroll Deduction	\$96,299.78
11/10/2021	1900.3487-01	A Hancock	Bond refund	\$500.00
11/10/2021	1900.3402-01	Amber Technology Limited	Data explore option	\$1,998.00
11/10/2021	1900.2761-01	Aspect Studios Pty Ltd	Cott foreshore outfall remediation	\$1,540.00
11/10/2021	1900.3150-01	BrightMark Group Pty Ltd	Cleaning of Indiana toilets - June to Aug	\$20,831.79
11/10/2021	1900.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary services for toilets	\$372.52
11/10/2021	1900.2248-01	Coastline Mowers	Alternator - Cub Cadet	\$755.00
11/10/2021	1900.3020-01	Cobblestone Concrete Pty Ltd	Replace panels at Overton Gardens	\$12,174.94
11/10/2021	1900.3465-01	Earthmover Tyres	Supply 4 new bobcat tyres	\$1,540.00
11/10/2021	1900.2346-01	H B Sadler	Reimbursement	\$150.00
11/10/2021	1900.2066-01	Infocouncil Pty Ltd	Annual license & helpdesk fee	\$10,890.00
11/10/2021	1900.2644-01	Integrated Management Consultants P	Vehicle service	\$1,089.85
11/10/2021	1900.3419-01	J Murtagh	Bond refund	\$500.00
11/10/2021	1900.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$2,915.00
11/10/2021	1900.2726-01	Kott Gunning	Legal services	\$572.00
11/10/2021	1900.21-01	Landgate	Slip subscription annual charge	\$4,811.00
11/10/2021	1900.1486-01	Leighton Panel & Paint Bicton	Vehicle maintenance	\$300.00
11/10/2021	1900.203-01	LO-GO Appointments	Temp labour hire	\$3,266.42
11/10/2021	1900.3473-01	M F Donovan	Reimbursement	\$400.00
11/10/2021	1900.1915-01	Marketforce Pty Ltd	Advertising service	\$1,860.21
11/10/2021	1900.19-01	McLeods Barristers & Solicitors	Legal services	\$7,218.10
11/10/2021	1900.2914-01	Noise & Vibration Measurement Syste	Sound level monitor - calibration of NTI	\$1,050.50
11/10/2021	1900.707-01	Planning Institute of Australia Ltd	State conference	\$1,630.00

LIST OF ACCOUNTS - OCTOBER 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
11/10/2021	1900.3485-01	Reverence Events	Hall hire cancellation refund	\$160.00
11/10/2021	1900.2067-01	Rico Enterprises P/L atf Rico Famil	Waste removal	\$77,670.46
11/10/2021	1900.580-01	St John Ambulance Australia (WA) In	First aid supplies	\$106.41
11/10/2021	1900.3466-01	Storite Equipment Pty Ltd T/as Storite Systems	Audit of pallet racking at depot	\$429.00
11/10/2021	1900.113-01	Telstra Corporation Limited	Communication charges	\$100.00
11/10/2021	1900.3486-01	V Ward	Rates Refund	\$475.74
11/10/2021	1900.3467-01	W.A. Air Springs (AUST) Pty Limited	15 X asbestos bags 700 x 1100mm	\$31.35
11/10/2021	1900.609-01	WA Rangers Association	Staff conference	\$1,670.00
11/10/2021	1900.84-01	West Australian Local Government As	Staff training	\$2,613.00
11/10/2021	1900.85-01	Western Metropolitan Regional Counc	Waste Collection and Printing of Waste Calendars 2021	\$21,193.95
11/10/2021	1900.579-01	Western Power	Eric St light design fee	\$6,600.00
11/10/2021	1900.526-01	Zipform Pty Ltd	Printing services	\$1,560.16
12/10/2021	00027216	Town of Cottesloe	To reinstate a new trust deposit	\$500.00
13/10/2021	00027217	Town of Cottesloe	Payments Refund	\$471.80
14/10/2021	1902.2-01	Australian Services Union	Payroll Deduction	\$259.00
14/10/2021	1902.3-01	Department of Human Services	Payroll Deduction	\$426.61
14/10/2021	1902.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$606.79
14/10/2021	1903.1098-01	National Australia Bank Business Visa Card	Zoom standard pro & webinar - \$177.05	\$2,483.32
			Catering services - \$ 182.26	
			General stationery - \$71.96	
			Adobe Acrobat Pro - \$199.94	
			Office equipment - \$419.00	
			Adobe All-apps - \$76.99	
			Mailchimp monthly plan - \$35.94	
			General stationery - \$74.80	
			Staff traing - \$1200.00	
			Credit card fee - \$15.39	
			Adobe In-design - \$29.99	
14/10/2021	1901.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$28,888.17
15/10/2021	00027218	Town of Cottesloe	Transfer of infrastructure bond to BA913	\$1,000.00
20/10/2021	1904.2738-01	AF Walsh atf 88 Family Trust T/as Advanced liquid	Clean out Indiana toilets and shower sanitary	\$1,045.00
20/10/2021	1904.2408-01	AJ Loo Investments Pty Ltd ATF AJ Loo	Catering services	\$96.45

LIST OF ACCOUNTS - OCTOBER 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
20/10/2021	1904.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	\$13.75
20/10/2021	1904.2058-01	Aust West Auto Electrical Pty Ltd	Repair to club cadet indicators	\$316.80
20/10/2021	1904.551-01	Australasian Performing Right Assoc	Music for councils LGA population 8,109	\$294.39
20/10/2021	1904.593-01	Australia Post (StarTrack)	Postal service	\$7.16
20/10/2021	1904.2865-01	Azul Profundo Pty Ltd T/As Cloud Nine	Drycleaning service	\$216.90
20/10/2021	1904.544-01	B M Pember	IT Software Support	\$6,732.00
20/10/2021	1904.2028-01	Bug Busters	Remove bees nest in verge tree	\$352.00
20/10/2021	1904.62-01	Bunnings Group Ltd	Hardware supplies	\$457.24
20/10/2021	1904.2917-01	Capital Engineering Pty Ltd T/A Capital House	Inspection & report - retaining wall	\$1,452.00
20/10/2021	1904.2248-01	Coastline Mowers	Mower service	\$62.55
20/10/2021	1904.2424-01	Corsign WA Pty Ltd	Sign supplies	\$770.00
20/10/2021	1904.2354-01	CSCH Pty Ltd t/as Charles Service	Civic centre cleaning services	\$4,098.44
20/10/2021	1904.545-01	Department of Fire & Emergency Serv	2021/22 ESL levies - s36L & s36M	\$18,149.73
20/10/2021	1904.1361-01	Department of Transport	Disclosure of information fee	\$5,977.20
20/10/2021	1904.1503-01	Diamond Hire	Supply/hire of Cherrypicker	\$1,029.01
20/10/2021	1904.1093-01	Dormakaba Australia Pty Ltd	Auto door maintenance	\$352.00
20/10/2021	1904.2899-01	E Group Holdings Pty Ltd Trading As E-fire & safety	Annual fire system maintenance	\$204.60
20/10/2021	1904.2341-01	Electricity Generation and Retail	Electricity supply	\$1,175.58
20/10/2021	1904.1479-01	Environmental Wastewater C S Pty Lt	Street sweeping and drain cleaning	\$5,566.00
20/10/2021	1904.2600-01	Event & Conference Co Pty Ltd	Staff training	\$800.00
20/10/2021	1905.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$10,741.81
20/10/2021	1904.3439-01	Flyt Pty Ltd	Cottesloe Activity Centre Project	\$11,088.00
20/10/2021	1904.2570-01	Greenshed Pty Ltd Trading as Living Turf	Turf supplies	\$4,177.80
20/10/2021	1904.2296-01	HiTech Security (WA) Pty Ltd	Callout - repair CCTV cameras	\$319.00
20/10/2021	1904.2644-01	Integrated Management Consultants P	Vehicle service	\$462.10
20/10/2021	1904.2511-01	IPN Medical Centres Pty Ltd T/as Cottesloe Medical	Pre-employment medicals	\$410.00
20/10/2021	1904.1042-01	Iron Mountain Australia Group Pty L	Secure storage and rental	\$220.86
20/10/2021	1904.3113-01	JB Hi-Fi Group Pty Ltd	General stationery	\$110.36
20/10/2021	1904.3389-01	Jetlane Nominees Pty Ltd t/as Bikemore	Ebike service	\$96.20
20/10/2021	1904.1985-01	Julieman Pty Ltd T/A Complete Build	Hardware supplies	\$481.80
20/10/2021	1904.80-01	Kennards Hire Pty Ltd	Hire digger for S4 beach path	\$372.30
20/10/2021	1904.22-01	Landgate - VGO	Fortnightly valuation expenses	\$310.32

LIST OF ACCOUNTS - OCTOBER 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
20/10/2021	1904.1159-01	Light Application Pty Ltd	Supply/replace lighting sensor	\$769.27
20/10/2021	1904.2339-01	M S Tucak	Elected member allowance & fees - Q1 & part Q2 - final	\$5,018.48
20/10/2021	1904.89-01	Major Motors Pty Ltd	Vehicle service	\$507.10
20/10/2021	1904.88-01	Managed IT Pty Ltd	IT Services	\$44,559.41
20/10/2021	1904.1915-01	Marketforce Pty Ltd	Cottesloe news page in The Post	\$2,176.90
20/10/2021	1904.19-01	McLeods Barristers & Solicitors	Legal advice	\$30,097.73
20/10/2021	1904.3491-01	Multitech Contracting Pty Ltd	Infrastructure bond refund	\$1,000.00
20/10/2021	1904.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$3,454.00
20/10/2021	1904.2663-01	Officeworks Ltd	Stationery supplies	\$63.74
20/10/2021	1904.1719-01	P Angers	Elected member allowance & fees - Q1 - final	\$4,761.68
20/10/2021	1904.3275-01	Pinochle Holdings Pty Ltd	Tree watering for Napoleon St	\$462.00
20/10/2021	1904.2078-01	Pipeline Irrigation	Repairs to retic wiring	\$1,183.60
20/10/2021	1904.2164-01	Plant Force Investments Pty Ltd T/A Plantrite	Plants supplies	\$765.60
20/10/2021	1904.2886-01	Quadiant Finance Australia Pty Ltd	Folding machine lease	\$411.40
20/10/2021	1904.3489-01	RAC Motoring Pty Ltd T/as RAC	Roadside assist annual fee	\$540.00
20/10/2021	1904.3492-01	Renouf Real Estate	Rates Refund	\$474.49
20/10/2021	1904.3488-01	Richard Noble & Company	Refund of overpayment	\$68.58
20/10/2021	1904.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$833.39
20/10/2021	1904.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$161.48
20/10/2021	1904.988-01	Securex Pty Ltd	Preventative maintenance checks	\$373.00
20/10/2021	1904.1997-01	Stone Supplies WA Pty Ltd T/A Creation landscape	Lawn mix supplies	\$334.80
20/10/2021	1904.2944-01	Systems Edge Management Services Pt	Consultant service	\$3,370.95
20/10/2021	1904.113-01	Telstra Corporation Limited	Communication charges	\$100.00
20/10/2021	1904.2883-01	Imprint Plastic	4 desk plaques	\$117.70
20/10/2021	1904.128-01	Total Packaging (WA) Pty Ltd	Dog waste bag	\$3,775.20
20/10/2021	1904.3254-01	Ultimo Catering & Events Pty Ltd	Catering services	\$1,571.85
20/10/2021	1904.3490-01	V Phan	Infrastructure bond refund	\$1,500.00
20/10/2021	1904.84-01	West Australian Local Government As	LG Convention	\$1,735.00
20/10/2021	1904.37-01	Winc Australia Pty Limited	Stationery supplies	\$807.12
20/10/2021	1904.24-01	ZircoDATA Pty Ltd	Record storage	\$413.47
26/10/2021	1906.3326-01	American Womens Club of WA	Bond refund	\$500.00
26/10/2021	1906.544-01	B M Pember	IT Software Support	\$3,927.00

LIST OF ACCOUNTS - OCTOBER 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
26/10/2021	1906.3497-01	B Wylynko	LG election bond refund	\$80.00
26/10/2021	1906.2028-01	Bug Busters	Treat/remove beehive in tree St Philips	\$176.00
26/10/2021	1906.62-01	Bunnings Group Ltd	Hardware supplies	\$841.42
26/10/2021	1906.3504-01	C J Hoffmann	Infrastructure bond refund	\$1,500.00
26/10/2021	1906.82-01	Civica Pty Ltd	Client Server Tools	\$7,505.73
26/10/2021	1906.2424-01	Corsign WA Pty Ltd	Sign supplies	\$70.40
26/10/2021	1906.1464-01	D U Electrical Pty Ltd	Repair Napier/Curtain St bore level sensor	\$201.30
26/10/2021	1906.660-01	Dawson's Garden World	Tree supplies	\$132.95
26/10/2021	1906.1503-01	Diamond Hire	Hire of fence panels	\$429.00
26/10/2021	1906.2341-01	Electricity Generation and Retail	Electricity supply	\$16,605.01
26/10/2021	1906.2611-01	Environmental Industries Pty Ltd	Beach Access Path Upgrade	\$9,886.59
26/10/2021	1906.3498-01	G Lee-Steere	LG election bond refund	\$80.00
26/10/2021	1906.2346-01	H B Sadler	LG election bond refund	\$80.00
26/10/2021	1906.20-01	Hillmack Sales (Australia) Pty Ltd	Concrete supplies	\$380.00
26/10/2021	1906.3228-01	Hot Bread Retail Group Pty Ltd t/as North st store	Refund of BSL fee	\$123.30
26/10/2021	1906.3502-01	J Bevis	Lesser Hall hire cancellation refund	\$190.00
26/10/2021	1906.3499-01	J Kargotich	LG election bond refund	\$80.00
26/10/2021	1906.3501-01	J Leebold	Bond refund	\$200.00
26/10/2021	1906.850-01	K J Morgan	LG election bond refund	\$80.00
26/10/2021	1906.1475-01	K Neill	Reimbursement	\$99.00
26/10/2021	1906.80-01	Kennards Hire Pty Ltd	Dingo day hire	\$386.80
26/10/2021	1906.2345-01	L Young	LG election bond refund	\$80.00
26/10/2021	1906.1398-01	LGIS	LGIS Property Instalment	\$99,318.83
26/10/2021	1906.2955-01	M C Bulbeck	LG election bond refund	\$80.00
26/10/2021	1906.2340-01	M Harkins	LG election bond refund	\$80.00
26/10/2021	1906.2339-01	M S Tucak	LG election bond refund	\$80.00
26/10/2021	1906.89-01	Major Motors Pty Ltd	Vehicle service	\$752.41
26/10/2021	1906.88-01	Managed IT Pty Ltd	Computer supplies - terminal server, replacement laptops, des	\$101,978.91
26/10/2021	1906.172-01	Martins Trailer Parts Pty Ltd	Mower service	\$107.07
26/10/2021	1906.19-01	McLeods Barristers & Solicitors	Legal advice	\$15,853.27
26/10/2021	1907.1098-01	National Australia Bank Business Visa Card	Zoom standard pro & webinar - \$177.05	\$5,104.19
			Catering services - \$209.95	
			Vehicle rental - \$1366.10	
			Catering services - \$78.00	

LIST OF ACCOUNTS - OCTOBER 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			Mobile phone repairs - \$430.00	
			Vehicle service - \$275.00	
			Queensland plate search - \$114.00	
			Western Power construction quote - \$497.92	
			Adobe Acrobat Pro - \$199.94	
			Vehicle turning software annual subscription - \$765.00	
			Adobe All-apps - \$76.99	
			Mailchimp monthly plan - \$36.86	
			Catering services - \$310.95	
			Credit card fee - \$38.37	
			Adobe In-design - \$29.99	
			Catering services - \$498.07	
26/10/2021	1906.803-01	Natural Area Holdings PL T/A Envirowest	Weed control service	\$2,475.00
26/10/2021	1906.2322-01	Price Consulting Group Pty Ltd	CEO's performance review	\$3,630.00
26/10/2021	1906.3308-01	Information Proficiency & Sigma Data	Sigma Data annual support	\$528.00
26/10/2021	1906.3485-01	Reverence Events	Lesser Hall hire cancellation refund	\$240.00
26/10/2021	1906.3493-01	Southside Powder Coaters Pty Ltd	Blast & re-powdercoat memorial bench seat	\$275.00
26/10/2021	1906.3496-01	Spacetoco Pty Ltd	Rollout consultation process	\$3,300.00
26/10/2021	1906.2083-01	StrataGreen	Landscaping service	\$645.18
26/10/2021	1906.3503-01	T Dilena	Bond refund	\$500.00
26/10/2021	1906.426-01	Tangent Nominees Pty Ltd atf Summit	Infrastructure bond refund	\$3,000.00
26/10/2021	1906.84-01	West Australian Local Government As	Councillor's convention	\$6,165.00
27/10/2021	1908.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$3,375.46
28/10/2021	1911.2-01	Australian Services Union	Payroll Deduction	\$259.00
28/10/2021	1911.3-01	Department of Human Services	Payroll Deduction	\$426.61
28/10/2021	1911.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$606.79
28/10/2021	1910.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$28,634.76
28/10/2021	1909.51-01	Westnet Pty Ltd	Annual DNS hosting	\$61.99
29/10/2021	1912.3308-01	Information Proficiency & Sigma Data	Annual maintenance	\$18,732.85
			TOTAL:	\$950,495.99