

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 31 JULY 2021

**PRESENTED TO THE COUNCIL MEETING
ON 24 AUGUST 2021**

TOWN OF COTTESLOE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 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
Note 8 Capital Disposals	27
Note 9 Rating Information	28
Note 10 Information on Borrowings	29
Note 11 Grants and Contributions	30
Note 12 Trust	31
Note 13 Details of Capital Acquisitions	32 33
Note 14 List of Accounts	34 39

Town of Cottesloe

Compilation Report

For the Period Ended 31 July 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 July 2021 of \$1,587,248.

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

Preparation

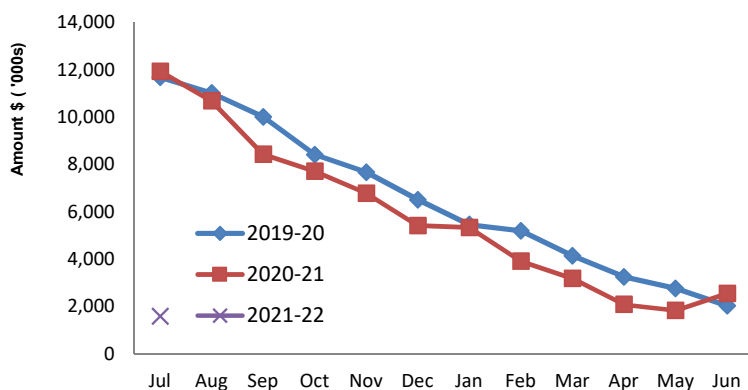
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 12/08/2021

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

Liquidity Over the Year (Refer Note 3)



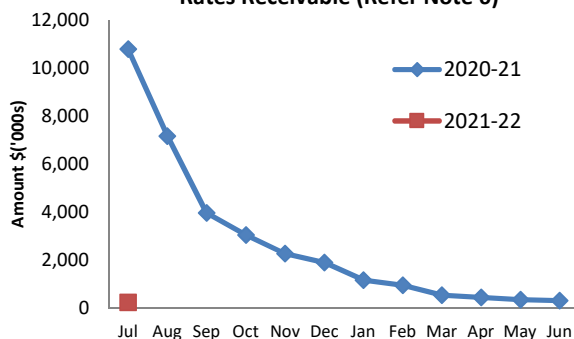
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$	2,061,744
Restricted	\$	9,218,054
	\$	<u>11,279,798</u>

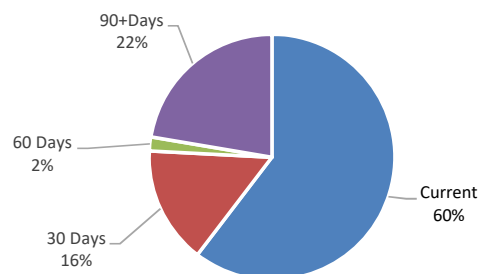
Receivables

Rates	\$	301,266
Other	\$	716,211
	\$	<u>1,017,477</u>

Rates Receivable (Refer Note 6)



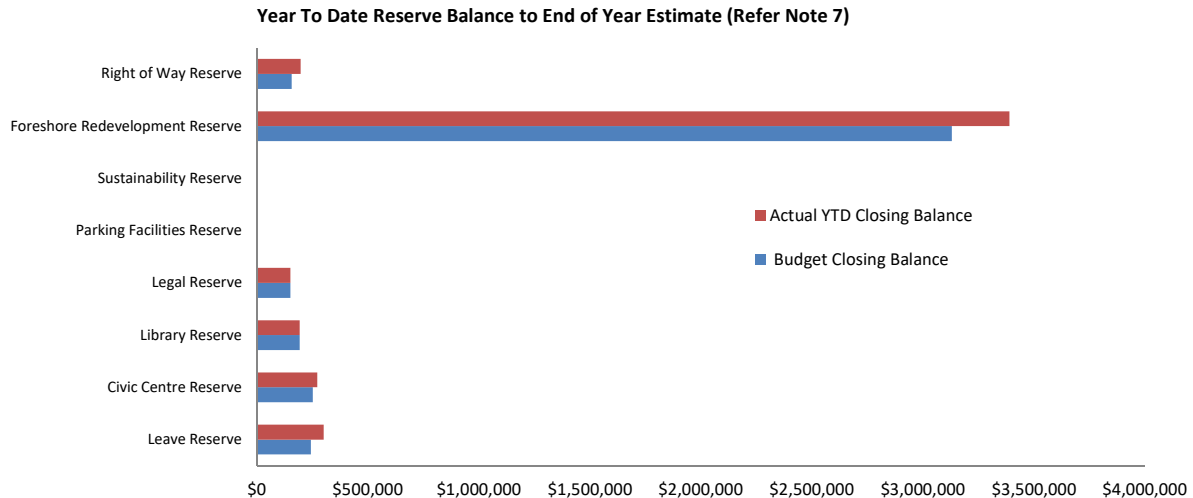
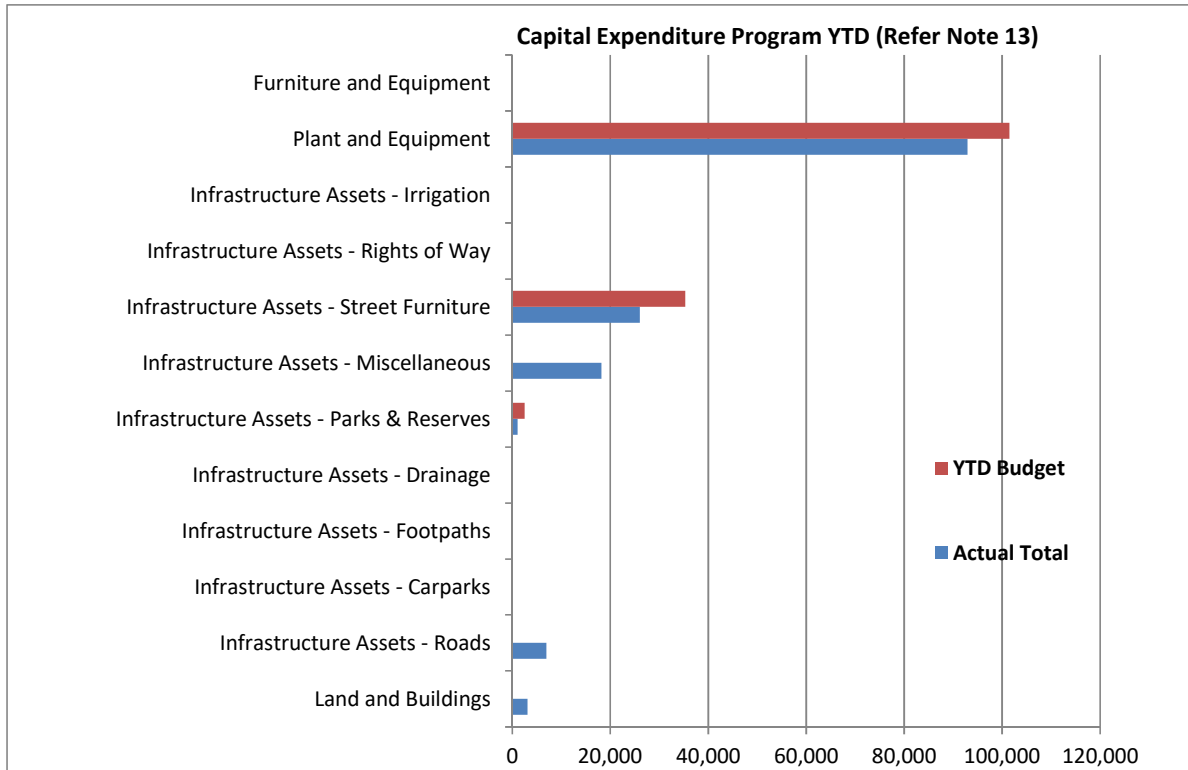
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 July 2021



Comments

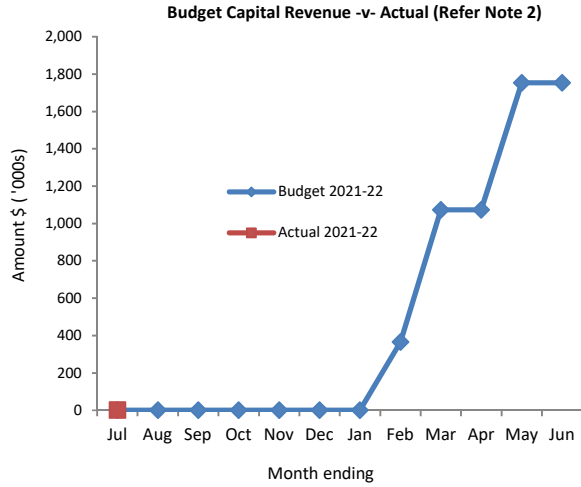
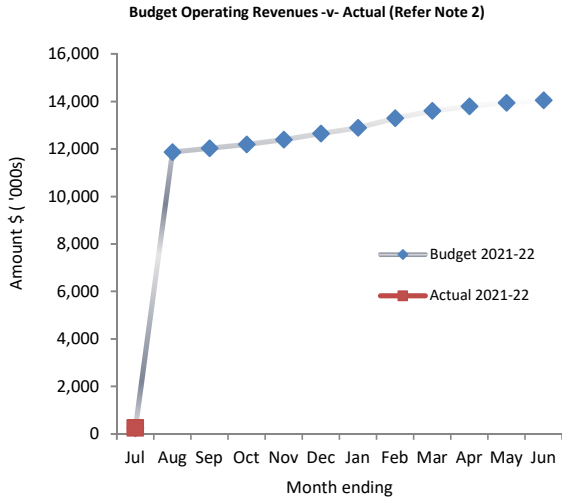
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Town of Cottesloe

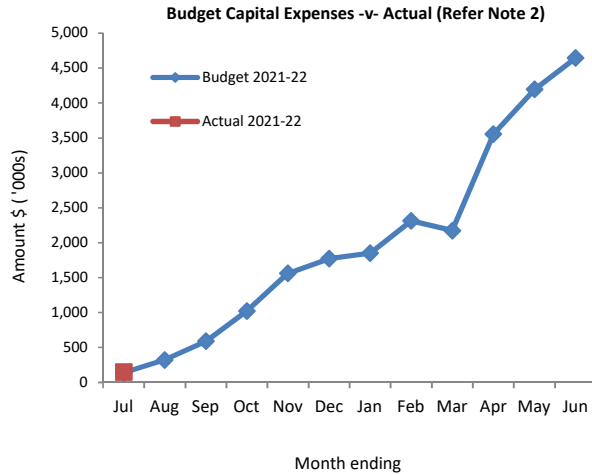
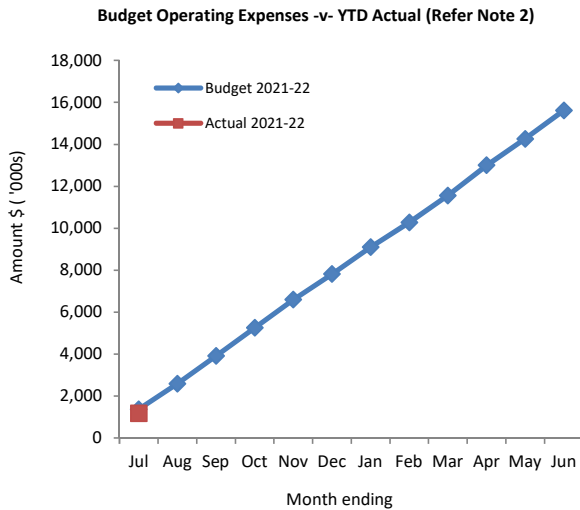
Monthly Summary Information

For the Period Ended 31 July 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 July 2021

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget (a) \$	Var. \$ (b)/(a) \$	Var. % (b)/(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	0	0	11,277,445	0	
General Purpose Funding - Other		5,595	16,250	288,866	(10,655)	(66%)
Governance		4	376	4,500	(372)	(99%)
Law, Order and Public Safety		1,365	2,899	70,050	(1,534)	(53%)
Health		561	1,741	92,900	(1,180)	(68%)
Education and Welfare		0	12,576	32,900	(12,576)	(100%)
Community Amenities		40,285	109,542	564,100	(69,257)	(63%)
Recreation and Culture		56,825	6,579	476,567	50,246	764%
Transport		129,346	51,670	1,053,000	77,676	150%
Economic Services		13,035	36,744	187,800	(23,709)	(65%)
Other Property and Services		4,650	92	1,100	4,558	4954%
Total Operating Revenue		251,666	238,469	14,049,228	13,197	
Operating Expense						
General Purpose Funding		(25,959)	(28,470)	(345,970)	2,511	(9%)
Governance		(119,571)	(104,884)	(941,159)	(14,687)	14%
Law, Order and Public Safety		(31,931)	(34,543)	(476,487)	2,612	(8%)
Health		(21,276)	(21,873)	(282,269)	597	(3%)
Education and Welfare		(18,738)	(25,737)	(311,577)	6,999	(27%)
Community Amenities		(302,680)	(332,455)	(4,005,297)	29,775	(9%)
Recreation and Culture		(251,483)	(485,256)	(4,891,048)	233,773	(48%)
Transport		(287,205)	(308,604)	(3,849,082)	21,399	(7%)
Economic Services		(35,144)	(32,873)	(507,737)	(2,271)	7%
Other Property and Services		(68,123)	2,652	(7,064)	(70,775)	(2669%)
Total Operating Expenditure		(1,162,110)	(1,372,043)	(15,617,690)	209,933	
Funding Balance Adjustments						
Add back Depreciation		197,363	203,672	2,442,097	(6,309)	(3%)
Adjustment for decrease in Non-Current Employee Provisions		0	0	(15,028)	0	
Net Cash from Operations		(710,764)	(929,902)	858,607	219,138	
Capital Revenues						
Grants, Subsidies and Contributions	11	0	0	1,754,321	0	
Proceeds from Disposal of Assets	8	19,905	60,000	140,000	(40,095)	(67%)
Total Capital Revenues		19,905	60,000	1,894,321	(40,095)	

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

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget (a) \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Capital Expenses						
Furniture and Equipment	13	0	0	(36,500)	0	
Land and Buildings	13	(3,077)	0	(1,428,200)	(3,077)	
Plant and Equipment	13	(92,934)	(101,462)	(240,462)	8,528	(8%)
Infrastructure - Roads	13	(6,930)	0	(326,950)	(6,930)	
Infrastructure - Car parks	13	0	0	(40,000)	0	
Infrastructure - Footpaths	13	0	0	(90,000)	0	
Infrastructure - Drainage	13	0	0	(750,000)	0	
Infrastructure - Parks & Reserves	13	(1,045)	(2,500)	(1,143,409)	1,455	(58%)
Infrastructure - Miscellaneous	13	(18,134)	0	(190,000)	(18,134)	
Infrastructure - Streetscape	13	(26,011)	(35,304)	(307,198)	9,293	(26%)
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(148,131)	(139,266)	(4,592,719)	(8,865)	
Net Cash from Capital Activities		(128,226)	(79,266)	(2,698,398)	(48,960)	
Financing						
Self-Supporting Loan Principal			0	73,841	0	
Transfer from Reserves	7	0	0	1,837,334	0	
Repayment of Debentures & Leases	10	0	(675)	(388,093)	675	(100%)
Transfer to Reserves	7	(2,223)	(1,698)	(240,221)	(525)	31%
Net Cash from Financing Activities		(2,223)	(2,373)	1,282,861	150	
Net Operations, Capital and Financing		(841,213)	(1,011,541)	(556,930)	170,328	
Opening Funding Surplus(Deficit)	3	2,428,461	556,930	556,930	1,871,531	336%
Closing Funding Surplus(Deficit)	3	1,587,248	(454,611)	0	2,041,859	

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 July 2021

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Note	\$	\$	\$	\$	%
Operating Revenues						
Rates	9	0	0	11,277,445	0	
Operating Grants, Subsidies and Contributions	11	80,477	22,657	303,458	57,820	255%
Fees and Charges		159,371	211,634	2,204,350	(52,263)	(25%)
Interest Earnings		3,713	3,966	137,995	(253)	(6%)
Other Revenue		8,105	212	125,980	7,893	3723%
Total Operating Revenue		251,666	238,469	14,049,228	13,197	
Operating Expense						
Employee Costs		(420,356)	(543,262)	(5,572,747)	122,906	23%
Materials and Contracts		(392,284)	(474,120)	(6,399,748)	81,836	17%
Utility Charges		(24,990)	(35,843)	(357,220)	10,853	30%
Depreciation on Non-Current Assets		(197,363)	(203,672)	(2,442,097)	6,309	3%
Interest Expenses		(14,918)	(15,322)	(232,046)	404	3%
Insurance Expenses		(109,985)	(88,603)	(195,772)	(21,382)	(24%)
Other Expenditure		(2,214)	(11,221)	(418,060)	9,007	80%
Total Operating Expenditure		(1,162,110)	(1,372,043)	(15,617,690)	209,933	
Funding Balance Adjustments						
Add back Depreciation		197,363	203,672	2,442,097	(6,309)	(3%)
Adjustment for decrease in Non-Current Employee Provisions		0	0	(15,028)	0	
Net Cash from Operations		(710,764)	(929,902)	858,607	219,138	
Capital Revenues						
Grants, Subsidies and Contributions	11	0	0	1,754,321	0	
Proceeds from Disposal of Assets	8	19,905	60,000	140,000	(40,095)	(67%)
Total Capital Revenues		19,905	60,000	1,894,321	(40,095)	

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

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
Capital Expenses						
	13	0	0	(36,500)	0	
	13	(3,077)	0	(1,428,200)	(3,077)	
	13	(92,934)	(101,462)	(240,462)	8,528	8%
	13	(6,930)	0	(326,950)	(6,930)	
	13	0	0	(40,000)	0	
	13	0	0	(90,000)	0	
	13	0	0	(750,000)	0	
	13	(1,045)	(2,500)	(1,143,409)	1,455	58%
	13	(18,134)	0	(190,000)	(18,134)	
	13	(26,011)	(35,304)	(307,198)	9,293	26%
	13	0	0	(20,000)	0	
	13	0	0	(20,000)	0	
		(148,131)	(139,266)	(4,592,719)	(8,865)	
		(128,226)	(79,266)	(2,698,398)	(48,960)	
Financing						
		0	0	73,841	0	
	7	0	0	1,837,334	0	
	10	0	(675)	(388,093)	675	100%
	7	(2,223)	(1,698)	(240,221)	(525)	(31%)
		(2,223)	(2,373)	1,282,861	150	
Net Operations, Capital and Financing						
		(841,213)	(1,011,541)	(556,930)	170,328	
Opening Funding Surplus(Deficit)						
	3	2,428,461	556,930	556,930	1,871,531	336%
Closing Funding Surplus(Deficit)						
	3	1,587,248	(454,611)	0	2,041,859	

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 July 2021

		2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
CURRENT ASSETS				
Receivables - Rates				
	Rates	133,060	147,194	10,621,748
	Emergency Services Levies	27,654	29,940	1,623,968
	Rates and ESL Rebates	1,821	369	427,578
Receivables - Sundry Debtors				
	Accounts Receivable - Debtors	111,790	184,570	125,656
	Provision for Doubtful Debts - Debtors	(12,038)	(14,545)	(32,146)
	Accounts Receivable - Infringements	453,137	436,601	404,353
	Provision for Doubtful Debts - Infringements	(77,013)	(74,982)	(77,221)
	Accrued Income	19,456	3,412	15,166
	GST	0	0	(3,464)
	Prepayments	129,263	0	0
	Long Service Leave from other LG's	44,390	44,390	0
	Other	0	0	(1,658)
Loans	Self Supporting Loans	62,141	62,141	59,512
Inventories	Inventories	34,157	34,157	34,157
	Provision for Obsolescence - Inventories	(25,839)	(24,367)	(24,367)
Cash Assets				
	Municipal Account	2,047,680	2,927,997	1,895,860
	Till Floats & Petty Cash	1,300	1,300	700
	Term Investments	12,764	12,764	12,709
	Restricted - Reserves	8,543,874	8,543,238	9,093,139
	Restricted - Trust Deposits	674,180	674,180	670,194
TOTAL CURRENT ASSETS		12,181,777	12,988,359	24,845,884
CURRENT LIABILITIES				
Payables		323,049	507,327	1,774,621
Bonds - other creditors		622,882	613,334	704,201
Trust - POS		674,180	674,180	670,194
Income in Advance		114,631	100,288	10,246
Accrued Expenses		245,169	56,209	594,099
Long Service Leave to other LG's		999	999	0
Contract Liability			0	69,601
Interest Bearing Liabilities		329,882	329,882	310,650
Lease Liability		668	668	0
Provisions		969,008	966,691	884,660
TOTAL CURRENT LIABILITIES		3,280,468	3,249,578	5,018,272
NON CURRENT ASSETS				
Receivables				
	Deferred Rates	168,206	168,206	162,741
	Deferred ESL	24,282	24,282	22,868
	Self Supporting Loans	276,497	276,497	338,638
	Long Service Leave from other LG's	34,646	34,646	
Financial Assets at fair value through profit and loss				
	Units in WALGA House Trust	106,832	106,832	106,832
Right of Use Assets	Right of Use - Leased Assets	1,250,663	1,250,663	1,325,332
Property Plant and Equipment				
	Furniture and Equipment	914,235	919,959	432,957
	Land and Buildings	81,311,166	81,354,659	83,439,583
	Plant and Equipment	822,045	757,492	876,541
	Equity Investments	653,797	653,797	734,521
Infrastructure				
	Roads	13,932,490	13,992,349	14,061,065
	Car Parks	1,014,550	1,021,443	1,093,954
	Footpaths	5,070,952	5,086,966	5,236,191
	Drainage	4,884,186	4,890,982	4,958,199
	Parks and Reserves	2,807,221	2,814,668	2,814,720
	Miscellaneous	8,498,678	8,504,527	7,607,700
	Street Furniture	1,425,757	1,402,794	1,148,144
	Right of Ways	979,062	983,638	967,742
	Irrigation	183,737	183,737	170,044
TOTAL NON CURRENT ASSETS		124,359,002	124,428,137	125,497,772

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

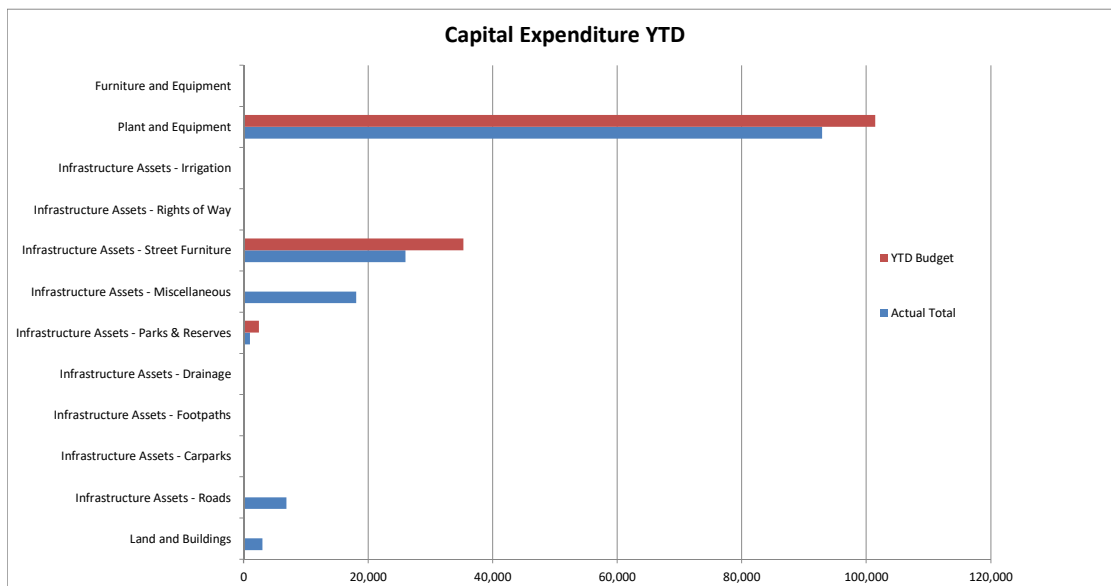
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
NON CURRENT LIABILITIES			
Payables	13,157	13,157	0
Long Service Leave to other LG's	87,297	87,297	0
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,904	3,140,786
Lease Liabilities	1,305,016	1,305,016	1,377,477
Provisions	101,367	101,367	75,771
TOTAL NON CURRENT LIABILITIES	4,317,742	4,317,742	4,594,034
NET ASSETS	128,942,570	129,849,176	140,731,350
EQUITY			
Reserves - Cash Backed	8,543,162	8,540,939	9,093,139
Reserves - Asset Revaluation	92,073,469	92,073,469	91,436,851
Retained Surplus	28,322,101	29,234,768	40,201,560
TOTAL EQUITY	128,938,732	129,849,176	140,731,550
RESERVES - CASH BACKED			
Opening Balance	9,087,247	9,087,247	9,087,247
Transfer to Reserves	2,891,912	2,889,689	5,892
Transfer from Reserves	(3,435,997)	(3,435,997)	0
TOTAL RESERVES - CASH BACKED	8,543,162	8,540,939	9,093,139
RESERVES - ASSET REVALUATION			
Opening Balance	92,073,469	92,073,469	91,436,851
TOTAL RESERVES - ASSET REVALUATION	92,073,469	92,073,469	91,436,851
RETAINED SURPLUS			
Opening Balance	27,948,844	27,948,844	30,281,290
Change in Net Assets from Operations	(170,828)	739,616	9,926,162
Transfer from Reserve	3,435,997	3,435,997	0
Transfer to Reserve	(2,891,912)	(2,889,689)	(5,892)
TOTAL RETAINED SURPLUS	28,322,101	29,234,768	40,201,560
TOTAL EQUITY	128,938,732	129,849,176	140,731,550

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 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	0	3,077	3,077	0	1,428,200	3,077
Infrastructure Assets - Roads	13	0	6,930	6,930	0	326,950	6,930
Infrastructure Assets - Carparks	13	0	0	0	0	40,000	0
Infrastructure Assets - Footpaths	13	0	0	0	0	90,000	0
Infrastructure Assets - Drainage	13	0	0	0	0	750,000	0
Infrastructure Assets - Parks & Reserves	13	522	523	1,045	2,500	1,143,409	(1,455)
Infrastructure Assets - Miscellaneous	13	0	18,134	18,134	0	190,000	18,134
Infrastructure Assets - Street Furniture	13	13,006	13,005	26,011	35,304	307,198	(9,293)
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	92,934	92,934	101,462	240,462	(8,528)
Furniture and Equipment	13	0	0	0	0	36,500	0
Capital Expenditure Totals		13,528	134,603	148,131	139,266	4,592,719	8,865

Funded By:

Capital Grants and Contributions	0	0	1,754,321	0
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	19,905	60,000	140,000	(40,095)
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	128,226	79,266	919,060	48,960
Capital Funding Total	148,131	139,266	4,592,719	8,865



Comments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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 July 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 July 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	25 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 July 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 July 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 July 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 July 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 July 2021

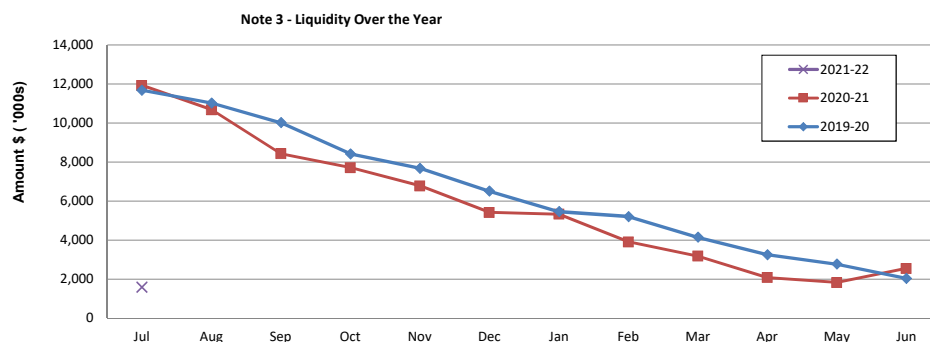
Note 2: EXPLANATION OF MATERIAL VARIANCES (> \$25,000)

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
Community Amenities	(69,257)	(63%)	Timing	Timing of domestic waste charges due to delays in budget adoption and rates strike
Recreation and Culture	50,246	764%	Part timing, part permanent	Extra revenue for the coastal degradation project (CHRMAP) also received earlier than anticipated
Transport	77,676	150%	Permanent	Extra revenue from parking fines (\$53,378)
			Timing	Timing of the receipt of the Main Roads direct grant (\$26,937)
Economic Services	(23,709)	(65%)	Timing	Timing of swimming pool inspection charges due to delays in budget adoption and rates strike
Capital Revenues				
Proceeds from Disposal of Assets	(40,095)	(67%)	Timing	Timing of asset disposals
Operating Expenses				
Governance	(14,687)	14%	Timing	Timing of subscription expenses
Community Amenities	29,775	(9%)	Timing	Timing of legal expenses and project expenditure
Recreation and Culture	233,773	(48%)	Timing	Timing of expenditure at the foreshore parks and reserves
				Timing of expenditure on library contributions (\$140,750)
Other Property and Services	(68,123)	(2669%)	Timing	Timing of overhead and plant allocations

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

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 July 2021	30 June 2021	YTD 31 July 2020
		\$	\$	\$
Current Assets				
Municipal Account		2,047,680	2,927,997	1,895,860
Till Floats & Petty Cash		1,300	1,300	700
Investment Account		0	0	0
Term Investments		12,764	12,764	12,709
Restricted - Reserves		8,543,874	8,543,238	9,093,139
Restricted - Trust Deposits		674,180	674,180	670,194
Restricted - Bank		0	0	0
Rates		133,060	147,194	10,621,748
Emergency Services Levies		27,654	29,940	1,623,968
Rates and ESL Rebates		1,821	369	427,578
Accounts Receivable - Debtors		111,790	184,570	125,656
Provision for Doubtful Debts - Debtors		(12,038)	(14,545)	(32,146)
Accounts Receivable - Infringements		453,137	436,601	404,353
Provision for Doubtful Debts - Infringements		(77,013)	(74,982)	(77,221)
Accounts Receivable - Debtors - Library		0	0	0
Accrued Income		19,456	3,412	15,166
GST		0	0	(3,464)
Self Supporting Loans		62,141	62,141	59,512
Prepayments		129,263	0	0
Long Service Leave from other LG's		44,390	44,390	0
Other		0	0	(1,658)
Inventories		34,157	34,157	34,157
Provision for Obsolescence - Inventories		(25,839)	(24,367)	(24,367)
		12,181,777	12,988,359	24,845,884
Less: Current Liabilities				
Payables		(323,049)	(507,327)	(1,774,621)
Bonds - other creditors		(622,882)	(613,334)	(704,201)
Trust - POS		(674,180)	(674,180)	(670,194)
Income in Advance		(114,631)	(100,288)	(10,246)
Accrued Expenses		(245,169)	(56,209)	(594,099)
Long Service Leave to other LG's		(999)	(999)	0
Contract Liability		0	0	(69,601)
Interest Bearing Liabilities		(329,882)	(329,882)	(310,650)
Other		0	(2,181)	0
Lease Liability		(668)	(668)	0
Provisions		(969,008)	(966,691)	(884,660)
		0	0	0
		(3,280,468)	(3,251,759)	(5,018,272)
Less:				
Cash Reserves	7	(8,543,874)	(8,543,238)	(9,093,139)
Loans - Clubs		(62,141)	(62,141)	(59,512)
Add:				
Loans		329,882	329,882	310,650
Lease Liability		668	668	0
Provisions		969,008	966,691	884,660
Net Current Funding Position		1,594,184	2,428,461	11,870,271



Comments - Net Current Funding Position

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	2,047,680			2,047,680	NAB	At Call
(b) Term Deposits								
Term Deposit 12-770-3360	0.30%	N			674,180	674,180	NAB	22-Aug-21
Term Deposit 64-955-9802	0.26%	N	6,415			6,415	NAB	16-Sep-21
Term Deposit 53-888-6659	0.26%	N	6,349			6,349	NAB	16-Sep-21
Term Deposit 036-157 58-1864	0.20%	N		1,858,814		1,858,814	WESTPAC	15-Sep-21
Term Deposit 036-030 20-5968	0.32%	N		1,849,295		1,849,295	WESTPAC	04-Feb-22
Term Deposit 0210609070552 (Green Deposit)	0.24%	Y		622,067		622,067	CBA	07-Sep-21
Term Deposit 0210610057698 (Green Deposit)	0.24%	Y		934,035		934,035	CBA	08-Sep-21
Term Deposit 0210716081439 (Green Deposit)	0.21%	Y		1,620,081		1,620,081	CBA	14-Sep-21
Term Deposit 0210625073330 (Green Deposit)	0.21%	Y		1,659,427		1,659,427	CBA	24-Sep-21
Total			2,060,444	8,543,720	674,180	11,278,344		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	2,060,444	0	674,180	2,734,624	24.2%	0	2,734,624
WESTPAC BANKING CORPORATION	0	3,708,110	0	3,708,110	32.9%	0	3,708,110
COMMONWEALTH BANK OF AUSTRALIA	0	4,835,610	0	4,835,610	42.9%	4,835,610	-
TOTAL	2,060,444	8,543,720	674,180	11,278,343	100%	4,835,610	6,442,733

Comments/Notes - Investments

There are no breaches against investment policy

90 day Bank bill rate as at 30 July 2021

0.02%

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

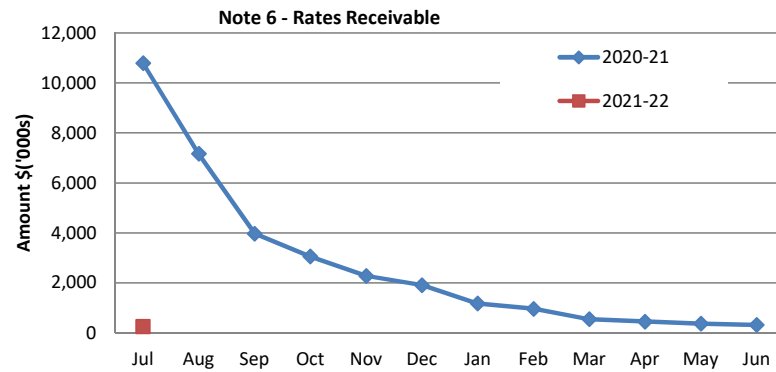
Note 6: RECEIVABLES

Receivables - Rates

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

Net Rates Collectable
 % Collected

	YTD 31 July 2021	YTD 31 July 2020	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	315,399	269,670	269,670
Levied this year	0	10,824,124	10,875,226
<u>Less</u> Collections to date	(76,829)	(309,305)	(10,829,497)
Equals Current Outstanding	238,570	10,784,489	315,399
Net Rates Collectable	238,570	10,784,489	315,399
% Collected	24.36%	2.79%	97.17%



Comments/Notes - Receivables Rates

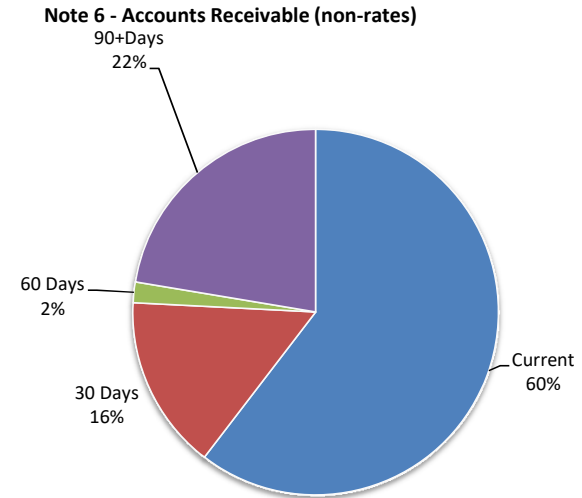
Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	62,229	15,875	1,888	23,040

Total Receivables General Outstanding

103,031

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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
624	Kyra Investment Group Pty Ltd	\$ 1,094.90	\$ 1,194.90	Health licence fees
1040	Lucky Seven WA Pty Ltd	\$ 3,902.00	\$ 3,954.75	Health licence fees

Comments/Notes - Receivables General

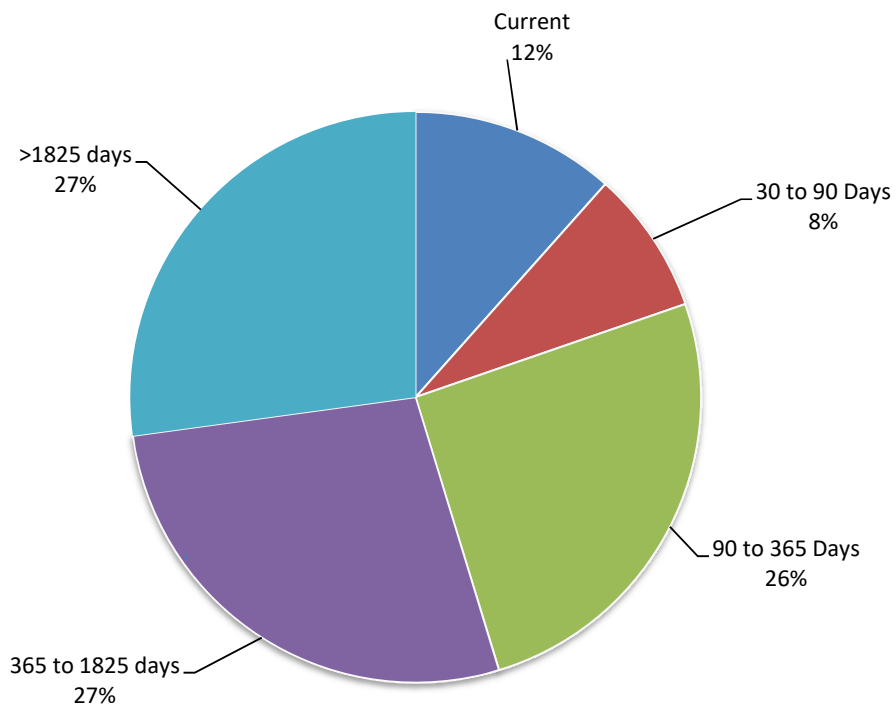
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	52,475	36,814	115,922	124,870	123,056
Total Receivables General Outstanding					<u>453,137</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 July 2021

Note 7: Cash Backed Reserve

2021-22

Name	Sub Account	Opening Balance Budget	Opening Balance Actual	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Waste Management Reserve	219	\$ 198,873	\$ 198,895	\$ 496	\$ 51	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 198,946
Property Reserve	220	1,425,517	1,434,581	3,314	371	0	0	(1,000,000)	0	428,831	1,434,952
Parking Reserve	221	11,751	11,752	29	3	0	0	0	0	11,780	11,755
Infrastructure Reserve	226	358,454	339,985	896	101	169,892	0	(160,409)	0	368,833	340,085
Leave Reserve	227	299,447	299,458	749	78	0	0	(57,996)	0	242,200	299,535
Civic Centre Reserve	228	249,340	271,101	623	70	0	0	0	0	249,963	271,171
Library Reserve	229	190,845	190,851	477	49	0	0	0	0	191,322	190,900
Legal Reserve	262	149,694	149,699	374	39	0	0	0	0	150,068	149,738
Parking Facilities Reserve	266	0	0	0	0	0	0	0	0	0	0
Sustainability Reserve	267	0	0	0	0	0	0	0	0	0	0
Foreshore Redevelopment Reserve	273	3,721,030	3,388,780	7,993	877	0	0	(598,929)	0	3,130,094	3,389,657
Right of Way Reserve	276	125,309	195,316	313	51	50,000	0	(20,000)	0	155,622	195,366
Sculpture and Artworks	299	118,189	118,193	296	31	0	0	0	0	118,485	118,224
Green Infrastructure Reserve Fund	307	189,798	189,802	474	49	0	0	0	0	190,272	189,851
Active Transport Reserve	308	514,711	514,723	1,287	133	0	0	0	0	515,998	514,856
Information Technology Reserve	309	667,776	692,787	1,669	179	0	0	0	0	669,445	692,966
Recreation Precinct Reserve	310	0	9,554	0	2	0	0	0	0	0	9,556
Shark Barrier Reserve	323	135,460	135,464	339	35	0	0	0	0	135,799	135,499
Public Open Space Reserve	384	400,000	400,000	1,000	104	0	0	0	0	401,000	400,104
		8,756,194	8,540,939	20,329	2,223	219,892	0	(1,837,334)	0	7,159,081	8,543,162

Comments/Notes - Reserves

Transfers from reserves posted in June are to be corrected.

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

Note 8: CAPITAL DISPOSALS

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget			
					YTD 31 07 2021			
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
\$ 19,905	\$ 0	\$ 19,905	\$ 0	Disposal of passenger vehicle (1448)	\$ 0	\$ 0	\$ 0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
19,905	0	19,905	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 July 2021

Note 9: RATING INFORMATION									
RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate									
GRV - Residential Improved (RI)	0.071001	3,229	129,289,923	9,179,714	9,179,714	9,179,714	0	0	9,179,714
GRV - Residential Vacant (RV)	0.071001	81	3,589,120	254,831	254,831	254,831	0	0	254,831
GRV - Commercial Improved (CI)	0.071001	65	7,981,261	566,678	566,678	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 - Industrial (I)	0.082283	119	10,651,931	876,468	876,468	876,468	0	0	876,468
GRV - Commercial Town (CT)	0.071001	1	28,020	1,989	1,989	1,989	0	0	1,989
Sub-Totals		3,497	151,660,755	10,888,235	10,888,235	10,888,235	0	0	10,888,235
Minimum Payment	Minimum \$								
GRV - Residential Improved (RI)	1,202	294	4,421,300	353,281	353,281	353,281	0	0	353,281
GRV - Residential Vacant (RV)	1,202	4	1,170	4,807	4,807	4,807	0	0	4,807
GRV - Commercial Improved (CI)	1,202	11	132,224	13,218	13,218	13,218	0	0	13,218
GRV - Commercial Town (CT)	1,202	19	253,171	22,831	22,831	22,831	0	0	22,831
Sub-Totals		328	4,807,865	394,136	394,136	394,136	0	0	394,136
Concession					11,282,371				11,282,371
Amount from General Rates					11,282,371				11,277,711
Ex-Gratia Rates					0				0
Specified Area Rates					0				0
Totals					11,282,371				11,277,711

Comments - Rating Information

Rates issue date will be 19 August 2021

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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		0	34,269	89,774	55,505	0	5,059
Loan 107 - Joint Library Project	2,880,199		0	263,264	2,880,199	2,616,935	0	183,285
Loan 108 - Community Organisation	170,813		0	32,349	170,813	138,464	0	4,411
	3,140,786	0	0	329,882	3,140,786	2,810,904	0	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 July 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			78,201
Grants Commission - Roads	WALGGC	47,165		47,165			47,165
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			6,738
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		13,000
Perth to Fremantle End of trip Cycling facilities Stage 1	Department of Transport	20,000			20,000		20,000
TOTALS		1,377,779	0	303,458	1,074,321	80,477	1,310,739

Operating
Non-Operating

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

80,477
0
80,477

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

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

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	Annual 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	0	0	20,000	0	
○	Car Parks Total		0	0	40,000	0	
	Drainage/Culverts						
	Drainage Construction - Foreshore	10.6081.2	0	0	750,000	0	
	Drainage/Culverts Total		0	0	750,000	0	
	Footpaths						
○	Eric Street Shared Path	15.1051.2	0	0	70,000	0	
○	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	0	0	20,000	0	
○	Footpaths Total		0	0	90,000	0	
	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	1,045	2,500	388,409	(1,455)	
○	East Cottesloe Playground	30.7035.2	0	0	340,000	0	
○	TBA Playground Upgrade	30.9000.2	0	0	340,000	0	
○	Skate Park Preliminaries	30.7045.2	0	0	50,000	0	
○	Shade Sails	30.4085.2	0	0	25,000	0	
○	Parks and Ovals Total		1,045	2,500	1,143,409	(1,455)	
	Buildings						
○	Barchetta Public Toilets Surface Improvements	35.4019.2	0	0	12,000	0	
○	Seaview Kindergarten - Kitchen Upgrades	35.4180.2	0	0	16,200	0	
○	Sports Precinct Development	35.4010.2	0	0	1,400,000	0	
	Rugby Clubhouse	35.4170.2	3,077	0	0	3,077	In C/fwd 20-21 surplus, which has a \$77k budget remaining
○	Buildings Total		3,077	0	1,428,200	3,077	
	Roads						
○	Railway Street	40.1156.2	0	0	260,000	0	
○	Florence Street	40.1066.2	0	0	66,950	0	
	Forrest Street	40.1068.2	13,841	0	0	13,841	In C/fwd 20-21 surplus, which had a \$4.7k budget remaining
	Mann Street	40.1122.2	6,930	0	0	6,930	In C/fwd 20-21 surplus, which had a \$7k budget remaining
○	Roads Total		20,771	0	326,950	20,771	
	Miscellaneous Infrastructure						
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	8,600	0	120,000	8,600	
○	Beach Access Closures	45.4131.2	182	0	50,000	182	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	0	0	20,000	0	
	Street Lighting Project	45.9000.5	1,111	0	0	1,111	In C/fwd 20-21 surplus, which had a \$1.7k budget remaining
○	Miscellaneous Infrastructure Total		9,893	0	190,000	9,893	

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

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	Annual Variance (Under)/Over	Comment
	Streetscapes						
○	Street Tree Planting	42.9000.5	19,524	35,304	294,198	(15,780)	
	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	0	13,000	0	
	PSP Landscaping Project	42.1048.2	887	0	0	887	In C/fwd 20-21 surplus, which had a \$120 budget remaining
○	Streetscapes Total		20,411	35,304	307,198	(14,893)	
	Plant , Equipment & Vehicles Total						
○	Plant, Machinery & Equipment	47.9000.2	92,934	101,462	240,462	(8,528)	
○	Plant , Equip. & Vehicles Total		92,934	101,462	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	
○	Furniture & Office Equip. Total		0	0	36,500	0	
○	Capital Expenditure Total		148,131	139,266	4,592,719	17,393	

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 24 AUGUST 2021

LIST OF ACCOUNTS - JULY 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
5/07/2021	1856.211-01	Apace Aid (Inc)	Supply plants for winter plantings	\$ 3,090.45
5/07/2021	1856.593-01	Australia Post	Reply paid June 2021	\$ 21.30
5/07/2021	1856.198-01	Australian Institute of Management	Staff training	\$ 1,161.00
5/07/2021	1856.2865-01	Azul Profundo Pty Ltd T/As Cloud Nine	Drycleaning service	\$ 333.35
5/07/2021	1856.1683-01	Beacon Equipment	Batteries, AP belt bag, rapid charger	\$ 37.15
5/07/2021	1856.1102-01	Betta Turf	Supply and deliver turf	\$ 2,142.00
5/07/2021	1856.62-01	Bunnings Group Ltd	Various hardware	\$ 114.13
5/07/2021	1856.574-01	Burgess Rawson (WA) Pty Ltd	Carpark rent	\$ 7,795.15
5/07/2021	1856.2248-01	Coastline Mowers	Mowers parts	\$ 322.35
5/07/2021	1856.1503-01	Diamond Hire	Hire of temp fencing for dune wash out	\$ 386.10
5/07/2021	1856.2899-01	E Group Holdings Pty Ltd Trading As E-Fire & Safety	Fire equipment service	\$ 330.00
5/07/2021	1856.3421-01	E Wood	Reimbursement	\$ 2,000.00
5/07/2021	1856.1724-01	Galena Nominees P/L atf Jason	Signs supplies	\$ 2,223.78
5/07/2021	1856.77-01	Galvins Plumbing Supplies	Plumbing supplies	\$ 10.00
5/07/2021	1856.3347-01	Hidrive Group Pty Ltd	Supply and install part canopy on Ford Ranger x 2	\$ 45,753.42
5/07/2021	1856.2511-01	IPN Medical Centres Pty Ltd T/as	Pre-employment medicals	\$ 165.00
5/07/2021	1856.3419-01	J Murtagh	Bond refund	\$ 100.00
5/07/2021	1856.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$ 1,506.01
5/07/2021	1856.19-01	McLeods Barristers & Solicitors	Legal services	\$ 231.31
5/07/2021	1856.505-01	Melville Mazda	Vehicle maintenance	\$ 729.75
5/07/2021	1856.803-01	Natural Area Holdings PL T/A Enviro	PSP plants - additional species	\$ 976.80
5/07/2021	1856.1245-01	Nu-Trac Rural Contracting	Beach cleaning service	\$ 3,454.00
5/07/2021	1856.79-01	Perth Irrigation Centre	Retic parts service	\$ 1,837.15
5/07/2021	1856.2122-01	Perth Pest Control Pty Ltd	Pest control service	\$ 1,386.00
5/07/2021	1856.3140-01	Phillip Gordon Hunt trading as Kerb Elite	Kerb maintenance	\$ 2,642.75

LIST OF ACCOUNTS - JULY 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
5/07/2021	1856.15-01	Poolegrave Engravers	Supply & deliver stainless steel plaque	\$ 121.00
5/07/2021	1856.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Drainage installation	\$ 15,127.20
5/07/2021	1856.2265-01	R Gianatti	Reimbursement	\$ 143.54
5/07/2021	1856.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 384.29
5/07/2021	1856.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape	Supply lawn mix	\$ 400.50
5/07/2021	1856.2083-01	StrataGreen	Landscaping supplies	\$ 296.60
5/07/2021	1856.3037-01	Surun Services Pty Ltd	Supply and replace light fitting	\$ 2,917.20
5/07/2021	1856.201-01	The Environmental Printing Company	Printing services	\$ 814.00
5/07/2021	1856.3424-01	Air Conditioing Industries	Supply and install replacement air conditioner	\$ 2,194.00
5/07/2021	1856.3338-01	Kayseco	Repairs to stone wall on Forrest Street	\$ 15,225.43
5/07/2021	1856.45-01	Town of Mosman Park	Removal of waste from Town of Mosman Park	\$ 9,128.79
5/07/2021	1856.661-01	T-Quip	Service on mower	\$ 707.15
5/07/2021	1856.2512-01	Heritage Tree Surgeons	Tree pruning	\$ 1,375.00
5/07/2021	1856.37-01	Winc Australia Pty Limited	General stationery	\$ 863.77
5/07/2021	1856.1671-01	Work Clobber	Supply boots	\$ 165.00
9/07/2021	1857.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 25,959.55
13/07/2021	1858.3334-01	Pysco Sand	Watering seedling along PSP	\$ 4,719.00
13/07/2021	1858.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt recovery commission	\$ 13.75
13/07/2021	1858.1581-01	Andrew J Donaghey T/as Perth Restoration	Concrete repairs	\$ 4,048.00
13/07/2021	1858.211-01	Apace Aid (Inc)	Plant order for 2021 planting	\$ 7,247.74
13/07/2021	1858.544-01	B M Pember	IT software support	\$ 6,732.00
13/07/2021	1858.188-01	Bob Jane T-Mart	Vehicle maintenance	\$ 455.00
13/07/2021	1858.2034-01	ColleaguesNagels Pty Ltd	Residential parking permits	\$ 1,241.92
13/07/2021	1858.47-01	Collisters Electrical	Various hardware	\$ 1,914.00
13/07/2021	1858.2031-01	Connorsupa Pty Ltd T/A Harvey Norma	Furniture	\$ 958.00
13/07/2021	1858.610-01	Construction Training Fund	Cottesloe CTF levies	\$ 4,651.38
13/07/2021	1858.2354-01	CSCH Pty Ltd t/as Charles Service Co.	Monthly cleaning services	\$ 4,863.05
13/07/2021	1858.284-01	Davrob Construction & Project	Refund	\$ 145.00
13/07/2021	1858.3425-01	DSL Design & Build Pty Ltd	Infrastructure bond refund	\$ 1,500.00
13/07/2021	1858.2899-01	E Group Holdings Pty Ltd Trading As E-Fire & Safety	Fire system maintenace	\$ 204.60

LIST OF ACCOUNTS - JULY 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
13/07/2021	1858.2341-01	Electricity Generation and Retail	Electricity supply	\$ 9,400.48
13/07/2021	1858.1672-01	Environmental Health Australia (WA)	Member renewal 01/07/21-30/06/22	\$ 420.00
13/07/2021	1858.2611-01	Environmental Industries Pty Ltd	T09/2020 Dutch Inn Playground upgrade	\$ 60,049.75
13/07/2021	1858.1115-01	Green Skills Inc	Plant supplies	\$ 9,504.00
13/07/2021	1858.2802-01	Kirsty Leanne Russell T/as Of Note Design	Cottesloe sculpture trail design	\$ 836.00
13/07/2021	1858.203-01	LO-GO Appointments	Temp labour hire	\$ 4,877.57
13/07/2021	1858.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$ 334.40
13/07/2021	1858.86-01	Midshore Pty Ltd T/as Statewide Lin	Supply & install linemarking and acrod bay	\$ 2,858.90
13/07/2021	1858.3427-01	P J Nickels	Bond refund	\$ 100.00
13/07/2021	1858.3426-01	P O'Neill	Bond refund	\$ 200.00
13/07/2021	1858.3430-01	Perth Design and Construct Pty Ltd	Infrastructure bond refund	\$ 3,000.00
13/07/2021	1858.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Mann & Railway St intersection improvement	\$ 7,623.00
13/07/2021	1858.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$ 974.15
13/07/2021	1858.78-01	Roads 2000 Pty Ltd	Resurface Marmion St (Grant to North)	\$ 182,221.95
13/07/2021	1858.3429-01	Rosewil Investments P/L T/A Prompt	Infrastructure bond refund	\$ 1,000.00
13/07/2021	1858.2817-01	T Bentley	Refund	\$ 160.00
13/07/2021	1858.982-01	Titan Ford	Replacement fleet	\$ 28,209.48
13/07/2021	1858.128-01	Total Packaging (WA) Pty Ltd	Dog waste bags	\$ 2,516.80
13/07/2021	1858.661-01	T-Quip	Mowers service	\$ 1,830.15
13/07/2021	1858.602-01	WA Treasury Corporation	Loan 105, 107 & 108 repayment	\$ 11,277.99
13/07/2021	1858.449-01	Webb & Brown Neaves Pty Ltd	Refund	\$ 102.50
13/07/2021	1858.84-01	West Australian Local Government Assoc	Town Planning practices advanced - 3 councillors; Serving on c	\$ 1,082.00
13/07/2021	1858.85-01	Western Metropolitan Regional Counc	Verge valet collection	\$ 14,395.41
13/07/2021	1858.1671-01	Work Clobber	Protective clothing	\$ 464.75
13/07/2021	1858.1626-01	Young's Plumbing Service Pty Ltd	Diagnose and repair blocked toilet	\$ 151.80
14/07/2021	1859.2-01	Australian Services Union	Payroll Deduction	\$ 259.00
14/07/2021	1859.3-01	Department of Human Services	Payroll Deduction	\$ 426.61
14/07/2021	1859.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 606.79
23/07/2021	1860.2023-01	Fines Enforcement Registry	FER lodgement fee	\$ 22,816.50
23/07/2021	1861.2023-01	Fines Enforcement Registry	FER lodgement fee	\$ 79.50
23/07/2021	1862.2023-01	Fines Enforcement Registry	FER lodgement fee	\$ 238.50
28/07/2021	1863.1462-01	AD Engineering International Pty Lt	WAN annual service speed trailer	\$ 528.00

LIST OF ACCOUNTS - JULY 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
28/07/2021	1863.2666-01	Adapt-A-Lift Group Pty Ltd	Speed sensor repair	\$ 425.74
28/07/2021	1863.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering supplies	\$ 80.00
28/07/2021	1863.1581-01	Andrew J Donaghey T/as Perth Restoration	Roof repair	\$ 1,782.00
28/07/2021	1863.2761-01	Aspect Studios Pty Ltd	Cott foreshore outfall remediation	\$ 9,460.00
28/07/2021	1863.139-01	Australia Post	Daily mail collected & delivered	\$ 3,071.24
28/07/2021	1863.544-01	B M Pember	IT Software Support	\$ 4,301.00
28/07/2021	1863.941-01	Boatshed Market Pty Ltd T/A Boatshed	Catering supplies	\$ 559.00
28/07/2021	1863.141-01	BOC Limited	Yearly rental of oxy/acetylene cylinders	\$ 820.34
28/07/2021	1863.62-01	Bunnings Group Ltd	Various hardware	\$ 14.25
28/07/2021	1863.3420-01	C L Wiese	Infrastructure bond refund	\$ 1,000.00
28/07/2021	1863.3418-01	CCS Group (AU) Pty Ltd	Refund	\$ 150.00
28/07/2021	1863.121-01	Chubb Fire & Security Pty Ltd	Inspection/replacement of fire extinguisher	\$ 379.65
28/07/2021	1863.1858-01	CLAW Environmental Pty Ltd	Removal of unrepairable bins and lids	\$ 143.00
28/07/2021	1863.2424-01	Corsign WA Pty Ltd	Sign supplies	\$ 1,705.00
28/07/2021	1863.2068-01	Courtney Holloway Photography	Volunteers sundowner photography	\$ 577.50
28/07/2021	1863.3428-01	D Bartholomeusz	Bond refund	\$ 200.00
28/07/2021	1863.1464-01	D U Electrical Pty Ltd	Install and supply switch for retic OBH	\$ 608.30
28/07/2021	1863.2183-01	Decimal Holdings Pty Ltd T/As Humph	Infrastructure bond refund	\$ 1,500.00
28/07/2021	1863.1361-01	Department of Transport	Vehicle search fee	\$ 3,556.40
28/07/2021	1863.1503-01	Diamond Hire	Hire of fence panels	\$ 429.00
28/07/2021	1863.3433-01	E B Saikovski	Reimbursement	\$ 99.00
28/07/2021	1863.2341-01	Electricity Generation and Retail	Electricity supply	\$ 13,695.14
28/07/2021	1863.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping and drain cleaning service	\$ 7,335.63
28/07/2021	1863.3407-01	Eurofins ARL Pty Ltd T/as EcoDiagno	Test sample for asbestos	\$ 60.50
28/07/2021	1863.77-01	Galvins Plumbing Supplies	Plumbing supplies	\$ 455.02
28/07/2021	1863.1115-01	Green Skills Inc	Weed spraying on coastal dunes	\$ 2,573.01
28/07/2021	1863.3431-01	Growise Pty Ltd	Greenguard biodegradable & eco stake	\$ 1,149.50
28/07/2021	1863.210-01	Hays Specialist Recruitment (Aust.)	Labour hire	\$ 8,140.04
28/07/2021	1863.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath mix	\$ 408.50
28/07/2021	1863.529-01	Hodge Collard Preston Pty Ltd	Develop scope, construction plans	\$ 3,300.00
28/07/2021	1863.2644-01	Integrated Management Consultants P	Vehicle maintenance	\$ 497.35
28/07/2021	1863.2511-01	IPN Medical Centres Pty Ltd T/as	Staff flu vaccine	\$ 20.00

LIST OF ACCOUNTS - JULY 2021

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
28/07/2021	1863.1042-01	Iron Mountain Australia Group Pty L	Secure storage & rental	\$ 366.78
28/07/2021	1863.22-01	Landgate - VGO	Valuation expenses	\$ 69.20
28/07/2021	1863.523-01	Local Government Professionals	Professionals membership renewal	\$ 531.00
28/07/2021	1863.203-01	LO-GO Appointments	Temp labour hire	\$ 3,667.37
28/07/2021	1863.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$ 554.95
28/07/2021	1863.88-01	Managed IT Pty Ltd	Provision of IT services	\$ 16,319.62
28/07/2021	1863.1915-01	Marketforce Pty Ltd	Advertisement expense	\$ 4,136.04
28/07/2021	1863.19-01	McLeods Barristers & Solicitors	Preparation of Prosecution Parking Infringement	\$ 1,387.86
28/07/2021	1863.505-01	Melville Mazda	Vehicle maintenance	\$ 1,275.20
28/07/2021	1863.375-01	National Estate Builders (WA) Pty L	Infrastructure bond refund	\$ 1,500.00
28/07/2021	1863.803-01	Natural Area Holdings PL T/A Enviro	Landscaping supplies	\$ 4,202.00
28/07/2021	1863.1056-01	Nuts About Natives	Coastal dune revegetation plant order	\$ 3,132.97
28/07/2021	1863.2702-01	Office of the Auditor General	Roads to Recovery audit	\$ 2,475.00
28/07/2021	1863.2164-01	Plant Force Investments Pty Ltd T/A	Coastal plants for reveg on dunes	\$ 321.04
28/07/2021	1863.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Repairs to crossover	\$ 770.00
28/07/2021	1863.2886-01	Quadient Finance Australia Pty Ltd	Folding machine lease	\$ 411.40
28/07/2021	1863.2767-01	S K Kan	Reimbursement	\$ 1,004.75
28/07/2021	1863.3432-01	S M Dunford	Reimbursement	\$ 19.95
28/07/2021	1863.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 90.75
28/07/2021	1864.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 27,447.41
28/07/2021	1863.3037-01	Surun Services Pty Ltd	Replace earthing cable for retic cabinet	\$ 8,755.34
28/07/2021	1863.3435-01	T P Sullivan	Infrastructure bond refund	\$ 2,500.00
28/07/2021	1863.113-01	Telstra Corporation Limited	Telecommunication charges	\$ 231.56
28/07/2021	1863.2504-01	The Fruit Box Group Pty Ltd	Milk supplies	\$ 276.96
28/07/2021	1863.2323-01	The Pantry Group Pty Ltd t/as Daisies of Cott	Catering supplies	\$ 387.00
28/07/2021	1863.3394-01	The Space Station (Australia) Pty L	Facilitation & documentation of Cottesloe Skatepark	\$ 5,950.00
28/07/2021	1863.104-01	The Tree Guild of WA Incorporated	Membership Fee - 1 July 2021 - 30th June	\$ 385.00
28/07/2021	1863.982-01	Titan Ford	Replacement fleet	\$ 28,209.48
28/07/2021	1863.52-01	Town of Claremont	WESROC program costs	\$ 9,423.09
28/07/2021	1863.3088-01	VIP Security Industries Pty Ltd T/a	Quarterly security alarm monitoring	\$ 328.90
28/07/2021	1863.118-01	Water Corporation	Water charges	\$ 10,290.14
28/07/2021	1863.84-01	West Australian Local Government As	WALGA membership & subscription 21/22	\$ 40,756.73

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
28/07/2021	1863.85-01	Western Metropolitan Regional Council	Transfer station waste disposal & Membership	\$ 181,527.46
28/07/2021	1863.37-01	Winc Australia Pty Limited	General stationery	\$ 958.51
28/07/2021	1863.3022-01	Wolfcom Australia Pty Ltd	Annual license fee body cameras	\$ 1,188.00
28/07/2021	1863.24-01	ZircoDATA Pty Ltd	Record storage	\$ 380.09
29/07/2021	00027206	Department of Transport	Fleet vehicle annual registration	\$ 9,872.30
30/07/2021	1866.2-01	Australian Services Union	Payroll Deduction	\$ 259.00
30/07/2021	1865.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$ 5,277.93
30/07/2021	1866.3-01	Department of Human Services	Payroll Deduction	\$ 426.61
30/07/2021	1866.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 606.79
TOTAL				\$ 1,007,981.68