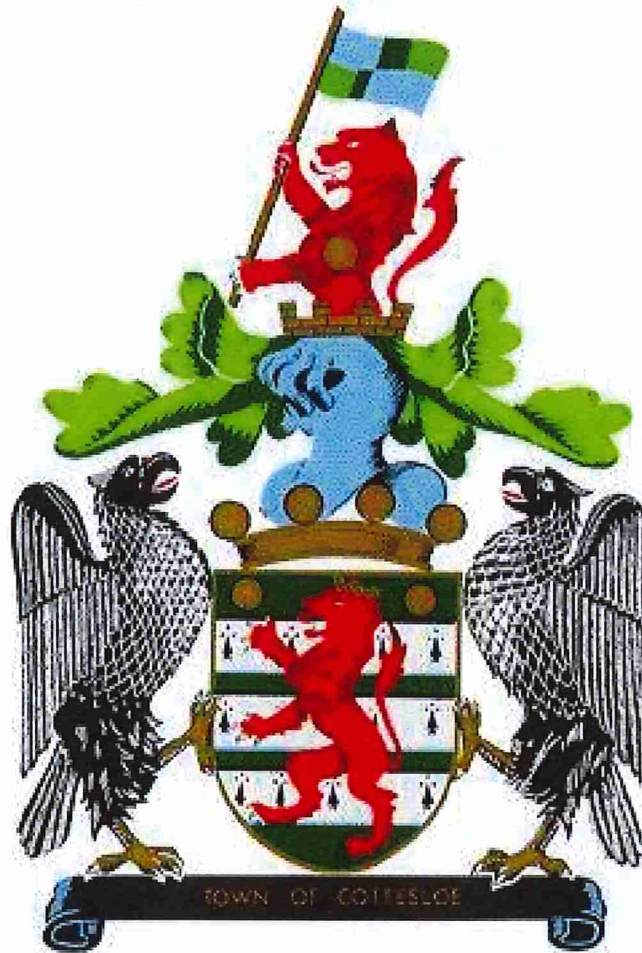


TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2019 TO 29 FEBRUARY 2020

PRESENTED TO THE COUNCIL MEETING
ON 24 MARCH 2020

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 29 February 2020

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

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Town of Cottesloe
Compilation Report
For the Period Ended 29 February 2020

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 29 February 2020 of \$5,204,246.

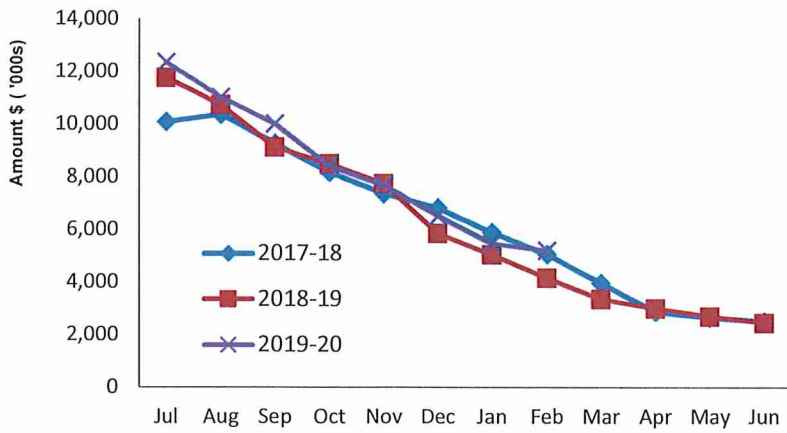
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Wayne Richards
Reviewed by: Shane Collie
Date prepared: 6/03/2020

Town of Cottesloe
Monthly Summary Information
For the Period Ended 29 February 2020

Liquidity Over the Year (Refer Note 3)



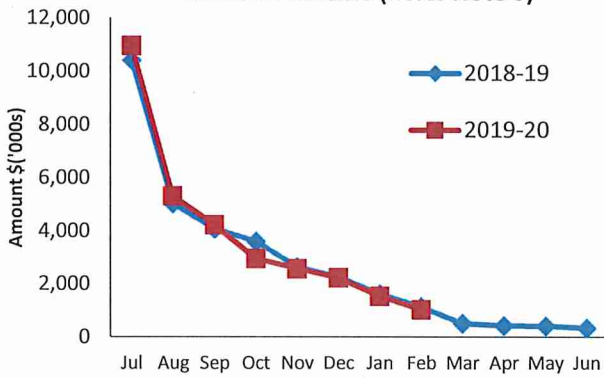
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 6,167,355
Restricted	\$ 9,808,975
	\$ 15,976,330

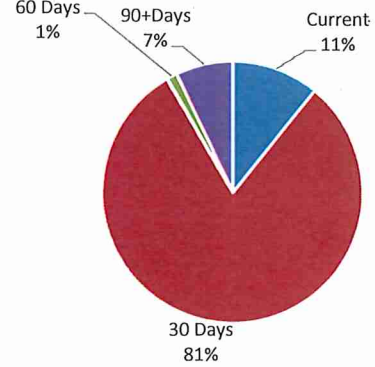
Receivables

Rates	\$ 1,033,718
Other	\$ 1,127,140
	\$ 2,160,858

Rates Receivable (Refer Note 6)



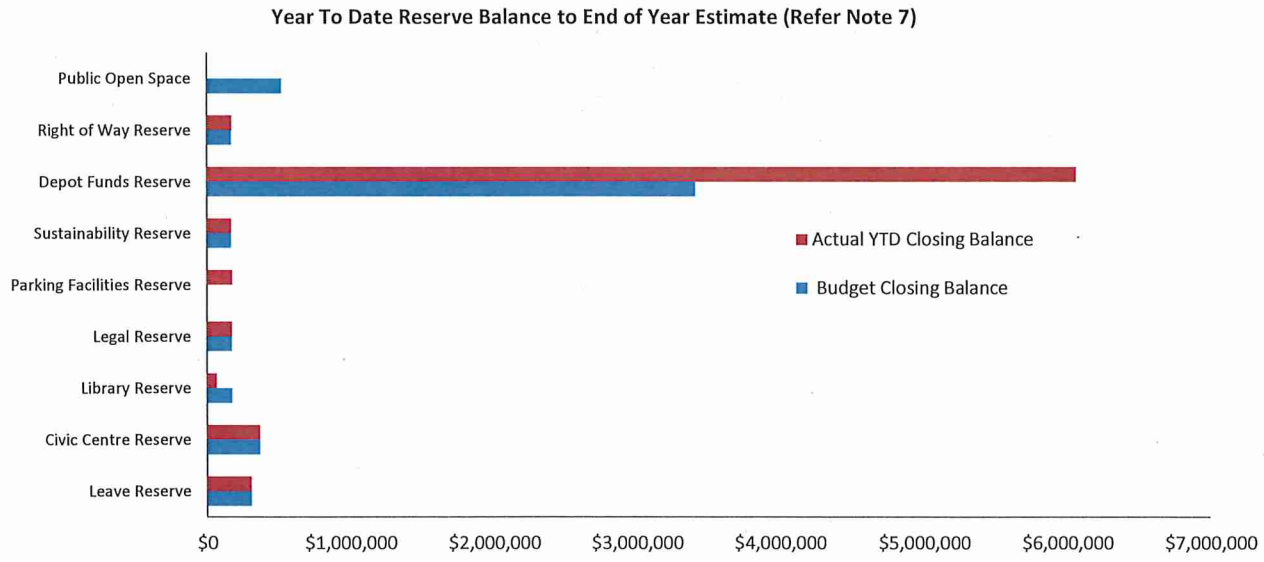
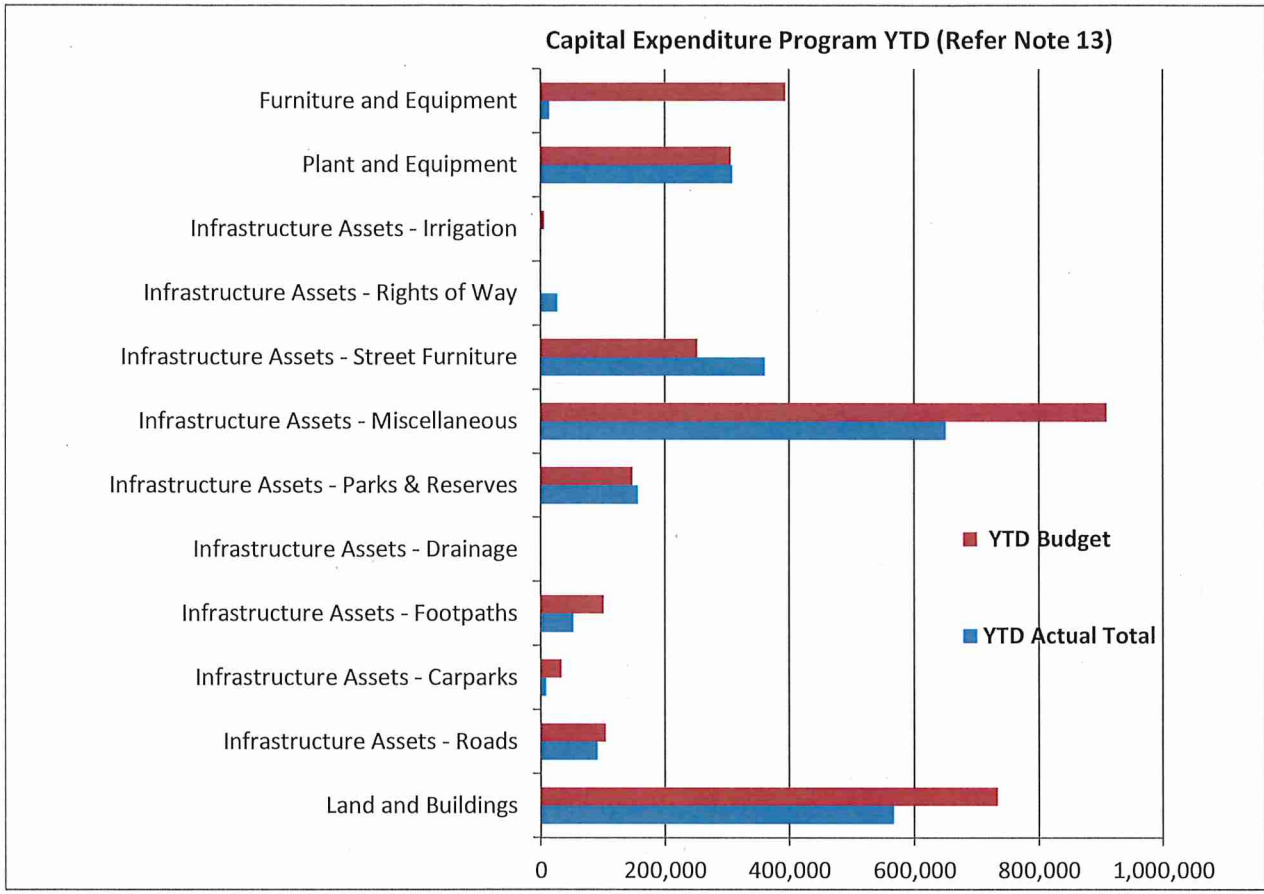
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 29 February 2020



Comments

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

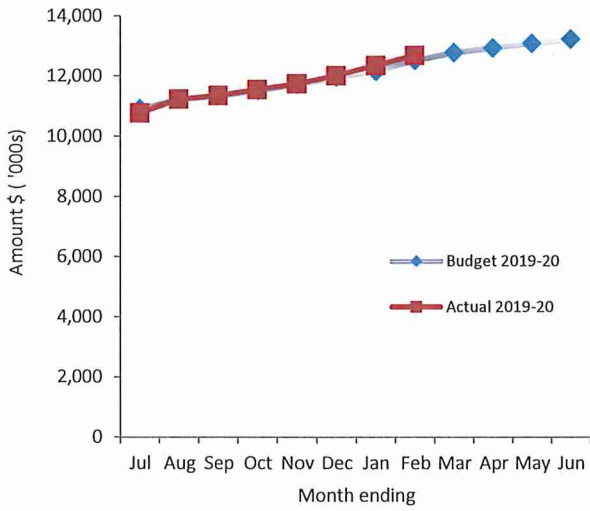
Town of Cottesloe

Monthly Summary Information

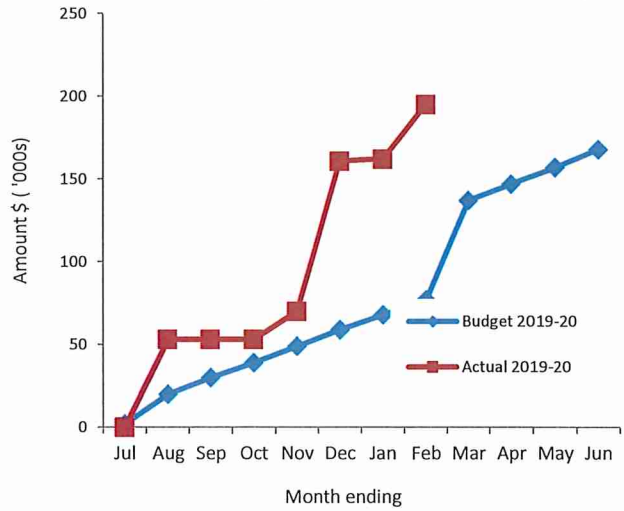
For the Period Ended 29 February 2020

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

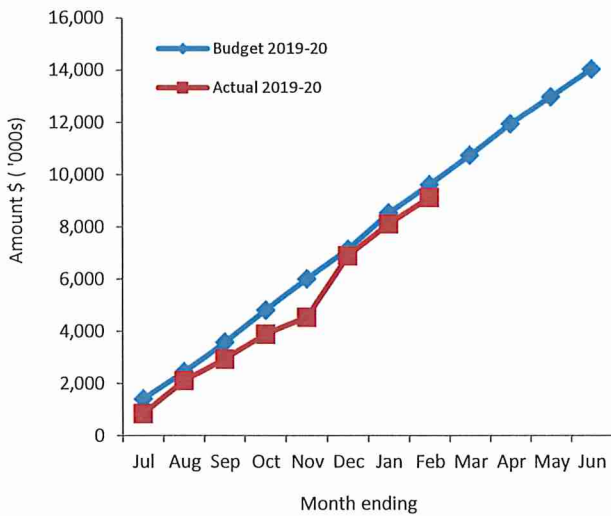


Budget Capital Revenue -v- Actual (Refer Note 2)

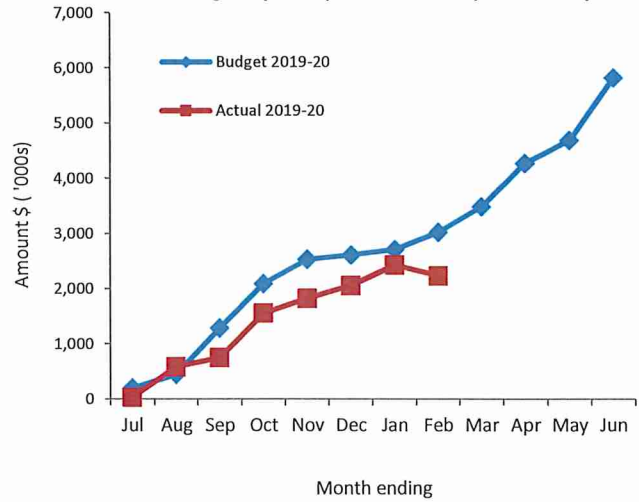


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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 29 February 2020

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Original Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)- (a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	10,698,483	10,602,252	10,602,252	96,231	1%
General Purpose Funding - Other		374,591	454,592	603,057	(80,001)	(18%)
Governance		43,319	20,991	31,485	22,328	106%
Law, Order and Public Safety		53,627	32,091	38,550	21,536	67%
Health		103,969	98,558	106,430	5,411	5%
Education and Welfare		35,456	17,753	32,400	17,703	100%
Community Amenities		373,784	322,886	447,890	50,898	16%
Recreation and Culture		368,163	323,836	405,392	44,327	14%
Transport		502,067	545,111	764,100	(43,044)	(8%)
Economic Services		139,119	100,507	145,000	38,612	38%
Other Property and Services		612	336	500	276	82%
Total Operating Revenue		12,693,190	12,518,913	13,177,056	174,277	
Operating Expense						
General Purpose Funding		(194,747)	(197,648)	(296,460)	2,901	1%
Governance		(571,615)	(660,650)	(893,285)	89,035	13%
Law, Order and Public Safety		(262,651)	(244,554)	(361,058)	(18,097)	(7%)
Health		(176,263)	(195,134)	(292,662)	18,871	10%
Education and Welfare		(216,824)	(192,508)	(288,730)	(24,316)	(13%)
Community Amenities		(2,526,333)	(2,537,314)	(3,622,000)	10,981	0%
Recreation and Culture		(2,659,962)	(2,965,798)	(4,402,853)	305,836	10%
Transport		(2,063,207)	(2,298,864)	(3,461,424)	235,657	10%
Economic Services		(392,547)	(322,599)	(428,845)	(69,948)	(22%)
Other Property and Services		(64,590)		0	(64,590)	
Total Operating Expenditure		(9,128,739)	(9,615,069)	(14,047,317)	486,330	
Funding Balance Adjustments						
Add back Depreciation		1,556,051	1,408,248	2,112,267	147,803	10%
Adjust (Profit)/Loss on Asset Disposal	8	(40,574)	0	0	(40,574)	
Adjust Non Current Receivables		14,926	0	0	14,926	
Adjust Leave Provisions		(69,201)	0	0	(69,201)	
Net Cash from Operations		5,025,653	4,312,092	1,242,006	698,635	
Capital Revenues						
Grants, Subsidies and Contributions	11	70,883	6,667	60,000	64,216	963%
Proceeds from Disposal of Assets	8	124,486	72,001	108,000	52,485	73%
Total Capital Revenues		195,369	78,668	168,000	116,701	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 29 February 2020

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Original Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)- (a)/(a) %
Capital Expenses						
Furniture and Equipment	13	(14,972)	(394,342)	(436,000)	379,370	96%
Land and Buildings	13	(567,333)	(733,756)	(813,750)	166,423	23%
Plant and Equipment	13	(308,778)	(307,000)	(307,000)	(1,778)	(1%)
Infrastructure - Roads	13	(91,520)	(105,000)	(285,000)	13,480	13%
Infrastructure - Car parks	13	(8,823)	(34,003)	(155,000)	25,180	74%
Infrastructure - Footpaths	13	(52,889)	(102,000)	(102,000)	49,111	48%
Infrastructure - Parks & Reserves	13	(156,764)	(148,289)	(1,608,493)	(8,475)	(6%)
Infrastructure - Miscellaneous	13	(650,862)	(909,670)	(1,568,000)	258,808	28%
Infrastructure - Streetscape	13	(360,449)	(253,193)	(542,543)	(107,256)	(42%)
Infrastructure - Rights of Way	13	(27,742)	0	0	(27,742)	
Infrastructure - Irrigation	13	0	(6,667)	(10,000)	6,667	100%
Total Capital Expenditure		(2,240,132)	(2,993,920)	(5,827,786)	753,788	
Net Cash from Capital Activities		(2,044,763)	(2,915,252)	(5,659,786)	870,489	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		28,200	30,381	60,970	(2,181)	(7%)
Transfer from Reserves	7	0	0	3,345,874	0	
Repayment of Debentures	10	(144,098)	(144,097)	(292,575)	(1)	(0%)
Transfer to Reserves	7	(109,914)	(313,322)	(469,962)	203,408	65%
Net Cash from Financing Activities		(225,812)	(427,038)	2,644,307	201,226	
Net Operations, Capital and Financing		2,755,078	969,802	(1,773,473)	1,770,350	
Opening Funding Surplus(Deficit)	3	2,449,168	1,733,473	1,733,473	715,695	41%
Closing Funding Surplus(Deficit)	3	5,204,246	2,703,275	(40,000)	2,486,045	

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 29 February 2020

	YTD Actual (b)	Revised YTD Budget (a)	Original Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note	\$	\$	\$	\$	%
Operating Revenues					
Rates	10,698,483	10,602,252	10,602,252	96,231	1%
Operating Grants, Subsidies and Contributions	130,851	239,417	321,500	(108,566)	(45%)
Fees and Charges	1,423,075	1,373,379	1,825,920	49,696	4%
Interest Earnings	242,298	228,175	311,731	14,123	6%
Other Revenue	157,291	75,690	115,653	81,601	108%
Profit on Disposal of Assets	41,192	0	0	41,192	
Total Operating Revenue	12,693,190	12,518,913	13,177,056	174,277	
Operating Expense					
Employee Costs	(2,909,713)	(3,077,572)	(4,721,284)	167,859	5%
Materials and Contracts	(3,594,839)	(3,866,955)	(5,420,359)	272,116	7%
Utility Charges	(222,627)	(253,463)	(383,687)	30,836	12%
Depreciation on Non-Current Assets	(1,556,051)	(1,408,248)	(2,112,267)	(147,803)	(10%)
Interest Expenses	(154,022)	(153,447)	(230,161)	(575)	(0%)
Insurance Expenses	(148,574)	(159,731)	(165,600)	11,157	7%
Other Expenditure	(542,295)	(695,653)	(1,013,959)	153,358	22%
Loss on Disposal of Assets	(618)	0	0	(618)	
Total Operating Expenditure	(9,128,739)	(9,615,069)	(14,047,317)	486,330	
Funding Balance Adjustments					
Add back Depreciation	1,556,051	1,408,248	2,112,267	147,803	10%
Adjust (Profit)/Loss on Asset Disposal	(40,574)	0	0	(40,574)	
Adjust Non Current Receivables	14,926	0	0	14,926	
Adjust Provisions	(69,201)	0	0	(69,201)	
Net Cash from Operations	5,025,653	4,312,092	1,242,006	698,635	
Capital Revenues					
Grants, Subsidies and Contributions	70,883	6,667	60,000	64,216	963%
Proceeds from Disposal of Assets	124,486	72,001	108,000	52,485	73%
Total Capital Revenues	195,369	78,668	168,000	116,701	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 29 February 2020

	YTD Actual (b)	Revised YTD Budget (a)	Original Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Note	\$	\$	\$	\$	%	
Capital Expenses						
Furniture and Equipment	13	(14,972)	(394,342)	(436,000)	379,370	96%
Land and Buildings	13	(567,333)	(733,756)	(813,750)	166,423	23%
Plant and Equipment	13	(308,778)	(307,000)	(307,000)	(1,778)	(1%)
Infrastructure - Roads	13	(91,520)	(105,000)	(285,000)	13,480	13%
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Infrastructure - Footpaths	13	(52,889)	(102,000)	(102,000)	49,111	48%
Infrastructure - Drainage	13	0	0	0	0	
Infrastructure - Parks & Reserves	13	(156,764)	(148,289)	(1,608,493)	(8,475)	(6%)
Infrastructure - Miscellaneous	13	(650,862)	(909,670)	(1,568,000)	258,808	28%
Infrastructure - Streetscape	13	(360,449)	(253,193)	(542,543)	(107,256)	(42%)
Infrastructure - Rights of Way	13	(27,742)	0	0	(27,742)	
Infrastructure - Irrigation	13	0	(6,667)	(10,000)	6,667	100%
Total Capital Expenditure		(2,240,132)	(2,993,920)	(5,827,786)	753,788	
Net Cash from Capital Activities		(2,044,763)	(2,915,252)	(5,659,786)	870,489	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		28,200	30,381	60,970	(2,181)	(7%)
Transfer from Reserves	7	0	0	3,345,874	0	
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	(144,098)	(144,097)	(292,575)	(1)	(0%)
Transfer to Reserves	7	(109,914)	(313,322)	(469,962)	203,408	65%
Net Cash from Financing Activities		(225,812)	(427,038)	2,644,307	201,226	
Net Operations, Capital and Financing		2,755,078	969,802	(1,773,473)	1,770,350	
Opening Funding Surplus(Deficit)	3	2,449,168	1,733,473	1,733,473	715,695	41%
Closing Funding Surplus(Deficit)	3	5,204,246	2,703,275	(40,000)	2,486,045	

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 29 February 2020

	2019-2020 YTD Actual \$	2018-2019 Actual \$	2018-2019 YTD Actual \$
CURRENT ASSETS			
Receivables - Rates			
Rates	569,111	127,948	600,714
Emergency Services Levies	298,422	29,190	366,828
Rates and ESL Rebates	184,986	472	201,373
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	157,293	104,556	61,585
Provision for Doubtful Debts - Debtors	(18,482)	(7,271)	0
Accounts Receivable - Infringements	503,330	412,826	499,845
Provision for Doubtful Debts - Infringements	(82,129)	(203,199)	(227,574)
Accrued Income	56,820	21,295	30,000
GST	(1,910)	(15)	35
Prepayments	0	31,262	0
Other			
Loans			
Self Supporting Loans	28,810	57,011	27,605
Inventories			
Inventories	36,320	36,320	36,809
Provision for Obsolescence - Inventories	(25,910)	(25,910)	0
Cash Assets			
Municipal Account	3,133,662	793,439	103,594
Till Floats & Petty Cash	700	700	700
Investment Account	0	3,035,947	1,277,157
Term Investments	3,032,993	0	3,281,553
Restricted - Reserves	9,808,975	9,699,062	11,663,574
Restricted - Trust Deposits	667,598	0	0
Restricted - Trust Bank	0	660,980	651,574
TOTAL CURRENT ASSETS	18,350,589	14,774,613	18,575,372
CURRENT LIABILITIES			
Payables	811,702	127,060	776,689
Bonds - other creditors	709,602	676,911	651,639
Trust - POS	667,598	660,980	0
Income in Advance	50,249	94,360	0
Accrued Expenses	1,069,404	1,010,061	1,281,354
Interest Bearing Liabilities	148,478	292,576	241,047
Provisions	880,704	945,098	866,087
TOTAL CURRENT LIABILITIES	4,337,737	3,807,046	3,816,816
NON CURRENT ASSETS			
Receivables			
Deferred Rates & ESL	166,185	181,111	170,836
Self Supporting Loans	398,150	398,150	455,161
Property Plant and Equipment			
Furniture and Equipment	508,851	539,690	589,764
Land and Buildings	83,491,271	83,275,582	83,332,187
Plant and Equipment	925,746	767,781	815,775
Equity Investments	734,521	734,521	837,050
Infrastructure			
Roads	14,304,936	14,747,939	14,556,625
Car Parks	1,042,065	1,088,410	1,119,340
Footpaths	5,274,267	5,348,063	5,398,593
Drainage	4,985,394	5,039,786	5,066,905
Parks and Reserves	2,506,691	2,403,587	2,439,353
Miscellaneous	7,533,360	7,076,100	6,910,752
Street Furniture	995,779	666,244	636,484
Right of Ways	986,026	994,913	1,013,135
Irrigation	168,396	174,520	184,329

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 29 February 2020

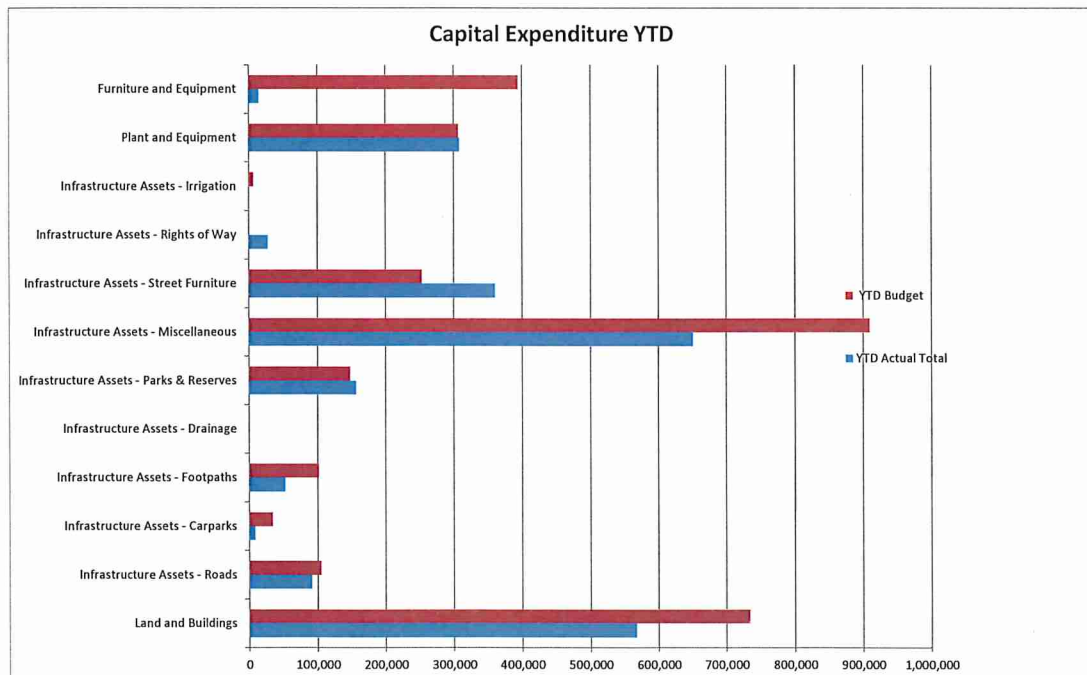
	2019-2020 YTD Actual \$	2018-2019 Actual \$	2018-2019 YTD Actual \$
TOTAL NON CURRENT ASSETS	124,021,638	123,436,397	123,526,289
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	3,451,436	3,451,436	3,744,012
Provisions	75,771	80,578	95,613
TOTAL NON CURRENT LIABILITIES	3,527,207	3,532,014	3,839,625
NET ASSETS	134,507,283	130,871,950	134,445,220
EQUITY			
Reserves - Cash Backed	9,808,975	9,699,062	11,663,573
Reserves - Asset Revaluation	91,436,851	91,436,851	91,396,404
Retained Surplus	33,261,457	29,736,037	31,385,243
TOTAL EQUITY	134,507,283	130,871,950	134,445,220
RESERVES - CASH BACKED			
Opening Balance	9,699,062	11,086,361	11,086,361
Transfer to Reserves	109,913	1,464,832	760,353
Transfer from Reserves	0	(2,852,131)	(183,141)
TOTAL RESERVES - CASH BACKED	9,808,975	9,699,062	11,663,573
RESERVES - ASSET REVALUATION			
Opening Balance	91,436,851	91,436,851	91,396,404
TOTAL RESERVES - ASSET REVALUATION	91,436,851	91,436,851	91,396,404
RETAINED SURPLUS			
Opening Balance	29,736,036	28,046,012	28,688,578
Change in Net Assets from Operations	3,635,334	302,725	3,273,877
Transfer from Reserve	0	2,852,132	183,141
Transfer to Reserve	(109,913)	(1,464,832)	(760,353)
TOTAL RETAINED SURPLUS	33,261,457	29,736,037	31,385,243
TOTAL EQUITY	134,507,283	130,871,950	134,445,220

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 29 February 2020

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	457,742	109,591	567,333	733,756	813,750	(166,423)
Infrastructure Assets - Roads	13	0	91,520	91,520	105,000	285,000	(13,480)
Infrastructure Assets - Carparks	13	8,823	0	8,823	34,003	155,000	(25,180)
Infrastructure Assets - Footpaths	13	0	52,889	52,889	102,000	102,000	(49,111)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Reserves	13	1,500	155,264	156,764	148,289	1,608,493	8,475
Infrastructure Assets - Miscellaneous	13	395,505	255,357	650,862	909,670	1,568,000	(258,808)
Infrastructure Assets - Street Furniture	13	53,010	307,439	360,449	253,193	542,543	107,256
Infrastructure Assets - Rights of Way	13	10,200	17,542	27,742	0	0	27,742
Infrastructure Assets - Irrigation	13	0	0	0	6,667	10,000	(6,667)
Plant and Equipment	13	0	308,778	308,778	307,000	307,000	1,778
Furniture and Equipment	13	0	14,972	14,972	394,342	436,000	(379,370)
Capital Expenditure Totals		926,780	1,313,352	2,240,132	2,993,920	5,827,786	(753,788)

Funded By:

Capital Grants and Contributions	70,883	6,667	50,000	64,216
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	124,486	72,001	108,000	52,485
Own Source Funding - Cash Backed Reserves				
Infrastructure Reserve	0	0	750,000	0
Parking Facilities Reserve	0	0	171,475	0
Depot Funds Reserve	0	0	2,249,464	0
Public Open Space Reserve	0	0	153,000	0
Total Own Source Funding - Cash Backed Reserves	0	0	3,323,939	0
Own Source Funding - Operations	2,044,763	2,915,252	2,345,847	(870,489)
Capital Funding Total	2,240,132	2,993,920	5,827,786	(753,788)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 29 February 2020

	Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	31,485	18,279	49,764
General Purpose Funding - Rates	10,602,252	0	10,602,252
General Purpose Funding - Other	603,057	1,145	604,202
Law, Order and Public Safety	38,550	20,714	59,264
Health	106,430	4,031	110,461
Education and Welfare	32,400	500	32,900
Community Amenities	447,890	60,911	508,801
Recreation and Culture	405,392	16,368	421,760
Transport	764,100	(164,458)	599,642
Economic Services	145,000	8,910	153,910
Other Property and Services	500	212	712
Total Operating Revenue	13,177,056	(33,388)	13,143,668
Operating Expense			
Governance	(893,285)	(158,155)	(1,051,440)
General Purpose Funding	(296,460)	7,250	(289,210)
Law, Order and Public Safety	(361,058)	(15,147)	(376,205)
Health	(292,662)	14,149	(278,513)
Education and Welfare	(288,730)	2,918	(285,812)
Community Amenities	(3,622,000)	(393)	(3,622,393)
Recreation and Culture	(4,402,853)	31,537	(4,371,316)
Transport	(3,461,424)	54,578	(3,406,846)
Economic Services	(428,845)	(74,428)	(503,273)
Other Property and Services	0	(22,135)	(22,135)
Total Operating Expenditure	(14,047,317)	(159,826)	(14,207,143)
Funding Balance Adjustments			
Add back Depreciation	2,112,267	120,914	2,233,181
Adjust (Profit)/Loss on Asset Disposal	0	(38,792)	(38,792)
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	1,242,006	(111,092)	1,130,914
Capital Revenues			
Grants, Subsidies and Contributions	60,000	11,950	71,950
Proceeds from Disposal of Assets	108,000	0	108,000
Total Capital Revenues	168,000	11,950	179,950

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 29 February 2020

	Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(813,750)	(32,000)	(845,750)
Infrastructure - Roads	(285,000)	177,000	(108,000)
Infrastructure - Car parks	(155,000)	(32,000)	(187,000)
Infrastructure - Footpaths	(102,000)	0	(102,000)
Infrastructure - Drainage	0	0	0
Infrastructure - Parks & Reserves	(1,608,493)	173,000	(1,435,493)
Infrastructure - Miscellaneous	(1,568,000)	5,000	(1,563,000)
Infrastructure - Streetscape	(542,543)	(60,000)	(602,543)
Infrastructure - Rights of Way	0	(35,000)	(35,000)
Infrastructure - Irrigation	(10,000)	0	(10,000)
Plant and Equipment	(307,000)	0	(307,000)
Furniture and Equipment	(436,000)	(140,000)	(576,000)
Total Capital Expenditure	(5,827,786)	56,000	(5,771,786)
Net Cash from Capital Activities	(5,659,786)	67,950	(5,591,836)
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	60,970	0	60,970
Transfer from Reserves	3,345,874	(52,028)	3,293,846
Purchase of Investments	0	0	0
Advances to Community Groups	0	0	0
Repayment of Debentures	(292,575)	0	(292,575)
Transfer to Reserves	(469,962)	(580,525)	(1,050,487)
Net Cash from Financing Activities	2,644,307	(632,553)	2,011,754
Net Operations, Capital and Financing	(1,773,473)	(675,695)	(2,449,168)
Opening Funding Surplus(Deficit)	1,733,473	715,695	2,449,168
Closing Funding Surplus(Deficit)	(40,000)	40,000	0

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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 29 February 2020

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 29 February 2020

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
Computer and Ancillary Equipment	2 to 20 years
Infrastructure - Roads	35 years
Infrastructure - Footpaths	50 years
Infrastructure - Drainage	79 to 100 years
Infrastructure - Irrigation	23 years
Infrastructure - Parks	10 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 29 February 2020

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 29 February 2020

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 29 February 2020

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 29 February 2020

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 29 February 2020

Note 2: EXPLANATION OF MATERIAL VARIANCES (15% and \$25,000)

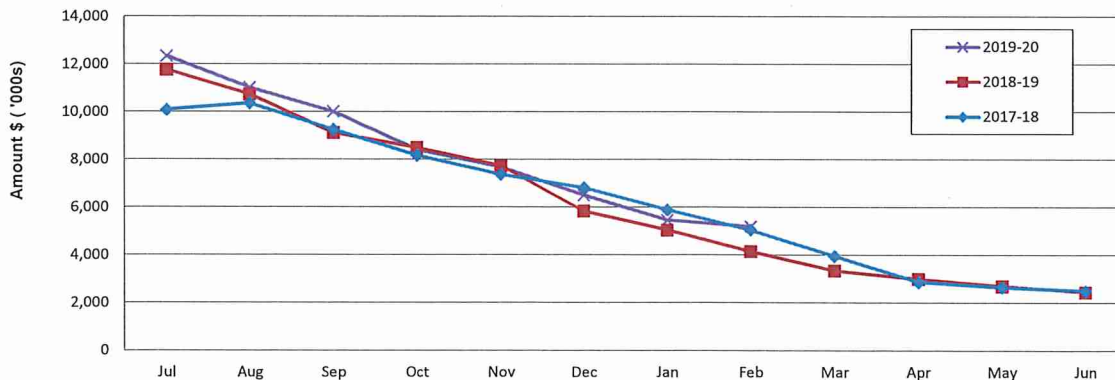
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
Economic Services	38,612	38%	Permanent	Extra revenue from building and compliance charges
Operating Expenses				
Economic Services	(69,948)	(22%)	Permanent Permanent	Increased expenditure of contractors (\$53,624) Increased expenditure of legal expenses (\$23,376)
Other Property and Services	(64,590)		Timing	Timing of overhead and plant allocations, adjustments will be made to the cost recovery rates for plant and staff overheads to rectify this in the coming months
Non Cash				
(Profit)/Loss on Disposal of Assets	(40,574)		Non Cash	Increased profit on disposal of assets
Leave Provisions	(69,201)		Non Cash	Reduction in employee leave provisions
Capital Revenues				
Grants, Subsidies and Contributions	64,216	963%	Timing	Timing of grant funding
Proceeds from Disposal of Assets	52,485	73%	Timing	Timing of asset replacement plus also some extra revenue from higher prices on asset disposals
Capital Expenses				
Furniture and Equipment	379,370	96%	Timing	Timing of expenditure - mainly smart parking system, CCTV, IT hardware and the implementation of the CRM stage 2
Land and Buildings	166,423	23%	Timing	Timing of expenditure on buildings construction
Infrastructure - Car parks	25,180	74%	Timing	Timing of expenditure
Infrastructure - Footpaths	49,111	48%	Timing	Timing of expenditure, the remainder of the footpath program will be done after March 2020
Infrastructure - Miscellaneous	258,808	28%	Timing Timing Timing Timing Timing	Reduced expenditure on ROW 32 (\$39,552) Reduced expenditure on Deane Street (\$23,870) Reduced expenditure on Foreshore Development (\$37,297) Reduced expenditure on Beach Access Paths (\$26,559) Reduced expenditure on the LED street lighting project (\$26,881)
			Permanent	Reduced expenditure on the Shark Barrier project (\$63,162) which will be offset by reduced transfers from reserves
			Permanent	Reduced expenditure on certain projects e.g. sundial renovation
Infrastructure - Streetscape	(107,256)	(42%)	Timing Timing Timing Timing	Delay of expenditure on the Curtin Avenue principal shared path (\$62,400) compared to budget Expenditure on the street tree planting (\$74,471) ahead of budgeted predictions Expenditure on the Napoleon Street tree planting (\$78,972) ahead of budget predictions Expenditure on the Vlamingh Memorial nature scape (\$24,800) ahead of budget predictions
Infrastructure - Rights of Way	(27,742)		Permanent	Extra expenditure on right of way construction due to budget amendments made earlier in the financial year
Financing				
Transfer to Reserves	203,408	65%	Timing	Timing of transfers to reserves

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 29 Feb 2020	30th June 2019	YTD 28 Feb 2019
		\$	\$	\$
Current Assets				
Municipal Account		3,133,662	793,439	103,594
Till Floats & Petty Cash		700	700	700
Investment Account		0	3,035,947	1,277,157
Term Investments		3,032,993	0	3,281,553
Restricted - Reserves		9,808,975	9,699,062	11,663,574
Restricted - Trust Deposits		667,598	0	0
Restricted - Trust Bank		0	660,980	651,574
Rates		569,111	127,948	600,714
Emergency Services Levies		298,422	29,190	366,828
Rates and ESL Rebates		184,986	472	201,373
Accounts Receivable - Debtors		157,293	104,556	61,585
Provision for Doubtful Debts - Debtors		(18,482)	(7,271)	0
Accounts Receivable - Infringements		503,330	412,826	499,845
Provision for Doubtful Debts - Infringements		(82,129)	(203,199)	(227,574)
Accrued Income		56,820	21,295	30,000
GST		(1,910)	(15)	35
Self Supporting Loans		28,810	57,011	27,605
Prepayments		0	31,262	0
Other		0	0	0
Inventories		36,320	36,320	36,809
Provision for Obsolescence - Inventories		(25,910)	(25,910)	0
		18,350,589	14,774,613	18,575,372
Less: Current Liabilities				
Payables		(811,705)	(127,060)	(776,689)
Bonds - other creditors		(709,602)	(676,911)	(651,639)
Trust - POS		(667,598)	(660,980)	0
Income in Advance		(50,249)	(94,360)	0
Accrued Expenses		(1,069,404)	(1,010,061)	(1,281,354)
Interest Bearing Liabilities		(148,478)	(292,576)	(241,047)
Provisions		(880,704)	(945,098)	(866,087)
		(4,337,740)	(3,807,046)	(3,816,816)
Less:				
Cash Reserves	7	(9,808,975)	(9,699,062)	(11,663,574)
Loans - Clubs		(28,810)	(57,011)	(27,605)
Add:				
Loans		148,478	292,576	241,047
Provisions		880,704	945,098	866,087
Net Current Funding Position		5,204,246	2,449,168	4,174,511

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 29 February 2020

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	Variable	3,133,662			3,133,662	NAB	At Call
(b) Term Deposits							
Term Deposit 12-770-3360	1.56%			667,598	667,598	NAB	25-May-20
Term Deposit 64-955-9802	1.60%	6,346.06			6,346	NAB	23-Apr-20
Term Deposit 53-888-6659	1.60%	6,280.38			6,280	NAB	23-Apr-20
Term Deposit 36062109	1.60%	1,006,084			1,006,084	CBA	28-Mar-20
Term Deposit 36062109	1.32%	1,006,302			1,006,302	CBA	06-Apr-20
Term Deposit 80-892-3297	1.53%	1,007,980			1,007,980	NAB	26-May-20
Term Deposit 39-960-4665	1.60%		2,039,019		2,039,019	NAB	27-Apr-20
Term Deposit 24-254-8087	1.56%		553,278		553,278	NAB	25-May-20
Term Deposit 036-030 20-5968	1.58%		1,827,712		1,827,712	WESTPAC	04-Mar-20
Term Deposit 036-157 58-1864	1.30%		1,840,421		1,840,421	WESTPAC	15-Apr-20
Term Deposit 36062109	1.31%		1,628,675		1,628,675	CBA	10-Mar-20
Term Deposit 36062109	1.29%		616,916		616,916	CBA	30-Mar-20
Term Deposit 98-664-7758	1.60%		745,113		745,113	NAB	09-Mar-20
Term Deposit 36062109	1.30%		557,841		557,841	CBA	25-May-20
Total		6,166,655	9,808,975	667,598	16,643,228		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	4,154,269	3,337,410	667,598	8,159,277	49.0%
WESTPAC BANKING CORPORATION	0	3,668,133	0	3,668,133	22.0%
BANKWEST	0	0	0	0	0.0%
COMMONWEALTH BANK OF AUSTRALIA	2,012,386	2,803,432	0	4,815,818	28.9%
TOTAL	6,166,655	9,808,975	667,598	16,643,228	100%

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 5: RECEIVABLES

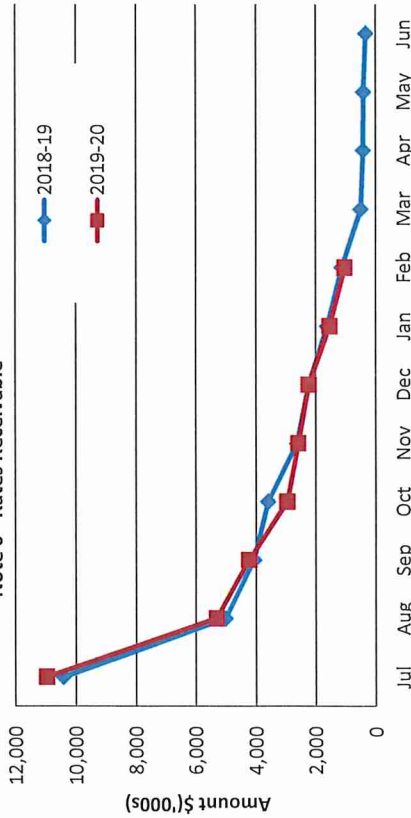
Receivables - Rates & ESL

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

	YTD 29 Feb 2020	YTD 28 Feb 2019	30th June 2019
	\$	\$	\$
	338,249	300,706	300,706
	10,698,483	10,137,213	10,210,579
	(10,003,014)	(9,299,541)	(10,173,036)
	1,033,718	1,138,378	338,249
Net Rates Collectable	1,033,718	1,138,378	338,249
% Collected	90.63%	89.09%	96.78%

Net Rates Collectable
 % Collected

Note 6 - Rates Receivable

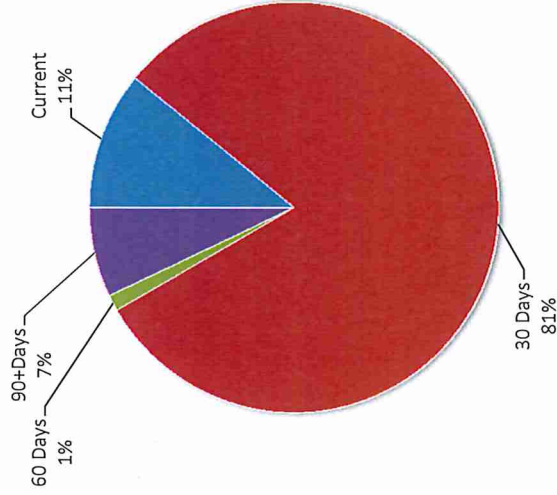


Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
	17,065	127,083	1,982	11,163
Total Receivables General Outstanding				157,293

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

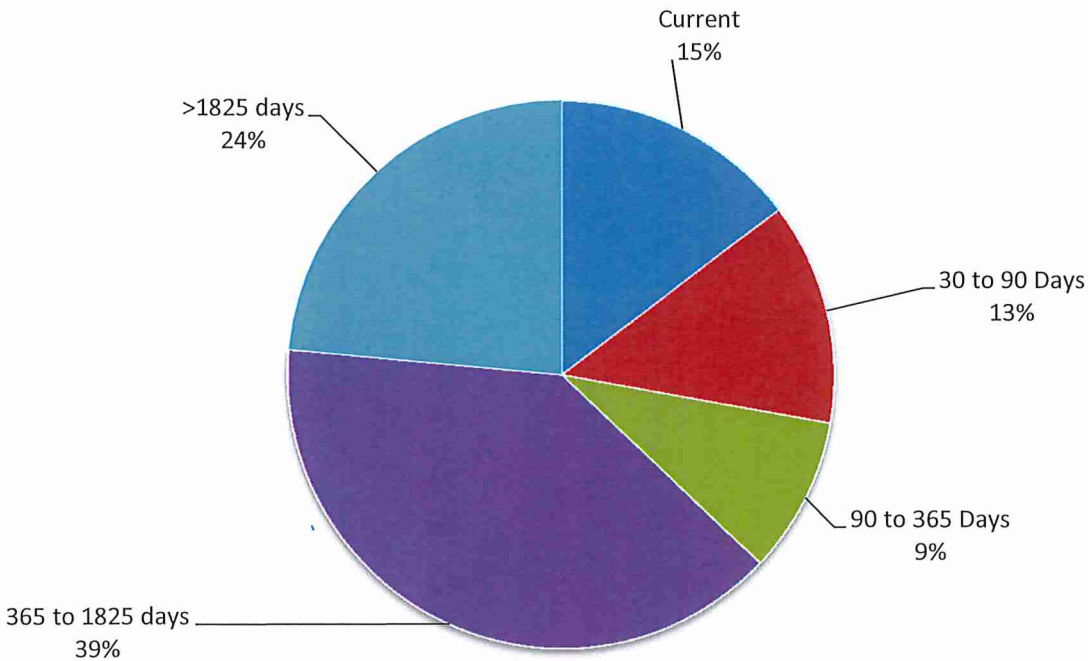
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 5: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	73,949	66,042	46,403	198,433	118,503
Total Receivables General Outstanding					<u>503,330</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.

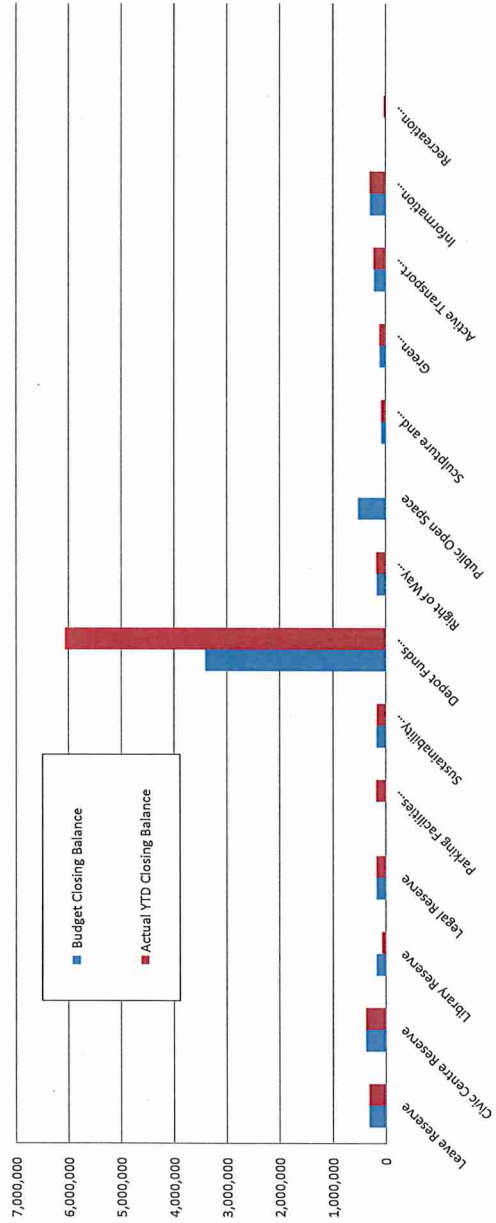
TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 29 February 2020

Note 6: Cash Backed Reserve

2019-20

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	\$ 614,524	\$ 619,750	\$ 12,446	\$ 6,739	\$ 0	\$ 0	\$ 0	\$ 0	\$ 626,970	\$ 626,489
Property Reserve	220	384,221	384,308	7,782	4,179	0	0	0	0	392,003	388,487
Parking Reserve	221	11,511	11,515	233	125	0	0	0	0	11,744	11,640
Infrastructure Reserve	226	568,239	575,183	14,531	6,255	229,248	0	(750,000)	0	62,018	581,438
Leave Reserve	227	302,359	304,167	6,124	3,308	0	0	0	0	308,483	307,475
Civic Centre Reserve	228	362,993	363,108	7,352	3,948	0	0	0	0	370,345	367,056
Library Reserve	229	64,999	64,922	3,377	706	104,305	0	0	0	172,681	65,628
Legal Reserve	262	168,773	168,866	3,418	1,836	0	0	0	0	172,191	170,702
Parking Facilities Reserve	266	171,460	171,622	15	1,866	0	0	(171,475)	0	0	173,488
Sustainability Reserve	267	164,469	164,520	3,331	1,789	0	0	0	0	167,800	166,309
Depot Funds Reserve	273	5,611,762	5,999,612	46,913	69,620	0	0	(2,249,464)	0	3,409,211	6,063,232
Right of Way Reserve	276	163,033	166,597	3,302	1,812	0	0	0	0	166,335	168,409
Public Open Space	292	660,766	0	13,383	0	0	0	(153,000)	0	521,149	0
Sculpture and Artworks	299	78,713	77,825	1,594	846	0	0	0	0	80,307	78,671
Green Infrastructure Reserve Fund	307	109,135	110,861	2,157	1,206	0	0	0	0	111,292	112,067
Active Transport Reserve	308	210,144	213,638	4,256	2,323	0	0	0	0	214,400	215,961
Information Technology Reserve	309	284,400	286,880	5,760	3,120	0	0	0	0	290,160	290,000
Recreation Precinct Reserve	310	21,500	21,687	435	236	0	0	(21,935)	0	0	21,923
		9,953,001	9,699,061	136,409	109,914	333,553	0	(3,345,874)	0	7,077,089	9,808,975

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 29 February 2020

Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Rate TYPE										
Differential General Rate										
GRV - Residential Improved (RI)	3,217	135,116,625	8,645,302	88,016	7,902	8,741,220	8,659,408	0	0	8,659,408
GRV - Residential Vacant (RV)	78	3,562,020	227,912	(5,764)	(238)	221,910	212,633	0	0	212,633
GRV - Commercial Improved (CI)	65	8,282,404	529,941	0	0	529,941	529,941	0	0	529,941
GRV - Commercial Vacant (CV)	2	150,000	9,598	(5,535)	-2,652	1,411	9,598	0	0	9,598
GRV - Industrial (I)	1	31,050	1,987	0	0	1,987	801,428	0	0	801,428
GRV - Commercial Town (CT)	120	10,728,686	796,712	16,878	8,087	821,677	1,987	0	0	1,987
Sub-Totals	3,483	157,870,785	10,211,452	93,595	13,099	10,318,146	10,214,995	0	0	10,214,995
Minimum Payment										
GRV - Residential Improved (RI)	300	4,715,360	348,300	(3,378)	(185)	344,737	349,461	0	0	349,461
GRV - Residential Vacant (RV)	8	16,893	9,288	(1,161)	(375)	7,752	9,288	0	0	9,288
GRV - Commercial Improved (CI)	11	141,970	12,771	0	0	12,771	12,771	0	0	12,771
GRV - Commercial Town (CT)	17	242,538	19,737	0	0	19,737	19,737	0	0	19,737
Sub-Totals	336	5,116,761	390,096	(4,539)	(560)	384,997	391,257	0	0	391,257
Concession										
Amount from General Rates						10,703,143				10,606,252
Ex-Gratia Rates						(4,660)				(4,000)
Specified Area Rates										
Totals						10,698,483				10,602,252
										0
										0
										10,602,252

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

9. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 105 - Community Organisation	152,323		14,927	30,317	137,396	122,006	7,048	9,010
Loan 107 - Joint Library Project	3,358,733		113,948	231,605	3,244,785	3,127,128	142,328	214,945
Loan 108 - Community Organisation	232,956		15,223	30,653	217,733	202,303	4,646	6,107
	3,744,012	0	144,098	292,575	3,599,914	3,451,437	154,022	230,062

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 2019/20.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 10: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant/Contribution Provider	Approval	2019-20 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status Received	Recoup Status Not Received
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	165,000	\$	165,000	\$	66,686	98,314
Grants Commission - Roads	WALGGC	Y	100,000		100,000		35,178	64,822
GOVERNANCE								
Occupational Health and Safety Initiatives Council on the Aging	Local Government Insurance Services Contribution towards seniors week	Y	4,000 0		4,000 850		850	4,000
COMMUNITY AMENITIES								
Coastal monitoring project	Department of Transport	Y	12,500		12,500			12,500
Sustainability project	Public Transport Authority	Y	10,000		10,000			10,000
Sustainability project	Department of Planning, Lands and Heritage	N	0			1,132	1,132	
Other contributions	Various	N	0		95		95	
RECREATION AND CULTURE								
Bond forfeiture contribution	Various venue hire	Y					182	
TRANSPORT								
Direct Grant	Main Roads WA	Y	24,000		24,000		25,478	(1,478)
Other Contributions	Various	Y	5,000		5,000		2,382	
ROW Contributions	Various	Y	10,000			10,000	2,801	7,199
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	Y	50,000			50,000	66,950	
TOTALS			380,500	0	321,445	61,132	201,734	195,357

Operating	130,851
Non-Operating	70,883
	201,734

Operating	315,500
Non-Operating	60,000
	375,500

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 11: 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 19	Amount Received	Amount Paid	Closing Balance 29-Feb-20
Cash in lieu of public open space	\$ 660,980	\$ 6,618	\$ 0	\$ 667,598
	660,980	6,618	0	667,598

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 29 February 2020

Note 12: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Car Parks					
○	ACROD Bay Compliance Upgrade	5.9000.2	0	10,003	15,000	(10,003)
○	North Cottesloe Primary School - Drop Off and Parking Improvements	5.1157.2	8,823	24,000	140,000	(15,177)
○	Car Parks Total		8,823	34,003	155,000	(25,180)
	Footpaths					
●	Marine Parade West side	15.1126.2	33,335	50,000	50,000	(16,665)
●	Pearse St North Side (50 Metres Starting at Marine Parade)	15.1148.2	3,657	5,000	5,000	(1,343)
○	Reginald Street Southside (George St to Curtin Ave)	15.1158.2	0	9,000	9,000	(9,000)
○	Barsden St Eastside (Forrest St to Jarrad St)	15.1016.2	0	20,000	20,000	(20,000)
●	Margaret St Eastside (Various Sections)	15.1124.2	2,323	3,000	3,000	(677)
●	Salisbury St Westside (Various Sections)	15.1166.2	4,792	5,000	5,000	(208)
●	Missing Links	15.9000.2	8,782	10,000	10,000	(1,218)
○	Footpaths Total		52,889	102,000	102,000	(49,111)
	Irrigation					
○	Various	20.9000.2	0	6,667	10,000	(6,667)
○	Irrigation Total		0	6,667	10,000	(6,667)
	Right of Ways					
	Right of Way No 58 - Budget Amendment July 2019	25.2290.2	10,200	0	0	10,200
	Right of Way Clapham Lane - Budget Amendment August 2020	25.1042.2	17,542	0	0	17,542
	Right of Way Total		27,742	0	0	27,742

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 12: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Parks and Ovals					
<input type="radio"/>	Foreshore Works (C/F)	30.5010.2	11,088	23,337	955,900	(12,249)
<input type="radio"/>	Playground Construction (C/F)	30.9000.2	20,016	36,667	403,000	(16,651)
<input type="radio"/>	Disability Playground Equipment (C/F)	30.9000.2	0	0	25,000	0
<input checked="" type="radio"/>	Natural Areas Management	30.9000.5	124,160	88,285	169,779	35,875
<input type="radio"/>	Fish Habitat Protection Area Signage Upgrade (C/F)	30.7123.2	0	0	20,000	0
<input type="radio"/>	Foreshore Signage (C/F)	29.6082.2	1,500	0	34,814	1,500
<input type="radio"/>	Parks and Ovals Total		156,764	148,289	1,608,493	8,475
	Buildings					
<input checked="" type="radio"/>	Town of Cottesloe Works Depot Construction (C/F)	35.4122.2	457,742	578,751	588,750	(121,009)
<input checked="" type="radio"/>	Civic Centre Grounds Construction	35.6030.2	68,607	100,005	150,000	(31,398)
<input type="radio"/>	Indiana Toilets Electrical Compliance Works	35.4130.2	900	0	10,000	900
<input checked="" type="radio"/>	Civic Centre Airconditioner Replacements	35.4050.2	40,084	55,000	50,000	(14,916)
<input type="radio"/>	Civic Centre Painting	35.4050.2	0	0	5,000	0
	Buildings Total		567,333	733,756	803,750	(166,423)
	Roads					
<input checked="" type="radio"/>	Beach Street (Marine Parade to Avonmore Street) - RTR	40.1018.2	29,541	28,000	22,000	1,541
<input checked="" type="radio"/>	Burt Street (Railway Street to Dalgety Street) - RTR	40.1034.2	29,386	22,000	25,000	7,386
<input checked="" type="radio"/>	Avonmore Terrace (Deane St to Pearce St) - RTR	40.1012.2	25,268	25,000	28,000	268
<input type="radio"/>	Railway Street re-alignment (North Cottesloe Primary School Improvements)	40.1156.2	7,325	30,000	210,000	(22,675)
<input type="radio"/>	Roads Total		91,520	105,000	285,000	(13,480)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 29 February 2020

Note 12: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Miscellaneous Infrastructure					
○	Sculpture	45.9000.2	0	0	70,000	0
●	Sundial Sculpture (C/F)	45.9000.2	22,020	44,000	44,000	(21,980)
○	Beach Access Paths	45.4131.2	47,441	74,000	420,000	(26,559)
●	Foreshore Development (C/F)	45.6080.2	128,198	165,003	170,000	(36,805)
●	Street Lighting LED Upgrade	45.9000.5	30,119	57,000	57,000	(26,881)
○	Deane Street Retaining Wall Upgrade	45.1052.2	17,130	41,000	207,000	(23,870)
○	Stairs Construction - ROW 32B	45.2160.2	10,448	50,000	50,000	(39,552)
○	Fencing - Sea View Golf Club	45.1171.2	0	0	30,000	0
○	Beach Matting	45.8041.2	0	20,000	20,000	(20,000)
●	Marine (Shark) Barrier	45.4185.2	395,506	458,667	500,000	(63,161)
●	Miscellaneous Infrastructure Total		650,862	909,670	1,568,000	(258,808)
	Streetscapes					
●	Various Drink Fountains, Bench Seats & Way Finding Signage	42.9000.2	18,083	16,670	35,000	1,413
●	Street Tree Planting	42.9000.5	213,594	139,123	257,543	74,471
●	Nature Scape - Vlamingh Memorial	42.6160.2	49,800	25,000	50,000	24,800
○	Eric Street/Marine Parade Landscaping	42.1126.2	0	10,000	10,000	(10,000)
●	Napoleon Street Tree Planting	42.1138.2	78,972	0	80,000	78,972
○	Curtin Avenue PSP Planting	42.1048.2	0	62,400	120,000	(62,400)
●	Streetscapes Total		360,449	253,193	552,543	107,256

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 29 February 2020

Note 12: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
●	Plant , Equipment & Vehicles Total					
	Plant , Equipment & Vehicles	47.9000.2	308,778	307,000	307,000	1,778
●	Plant , Equip. & Vehicles Total		308,778	307,000	307,000	0
	Furniture & Office Equip.					
○	CCTV - Napoleon Street	49.9000.8	0	60,000	60,000	(60,000)
○	Customer Relationship Management System (C/F)	49.9000.11	2,790	23,337	35,000	(20,547)
○	Hardware Replacement - Other	49.9000.14	0	50,005	75,000	(50,005)
●	Personal Camera's - Rangers (C/F)	49.9000.19	7,941	15,000	15,000	(7,059)
○	Smart Parking System	49.9000.20	4,241	225,000	225,000	(220,759)
○	Plotter Replacement	49.9000.21	0	6,000	6,000	(6,000)
○	Software Upgrade - Roman	49.9000.22	0	5,000	10,000	(5,000)
○	Sound Level Meter	49.9000.23	0	10,000	10,000	(10,000)
	Furniture & Office Equip. Total		14,972	394,342	436,000	(319,370)
○	Capital Expenditure Total		2,240,132	2,993,920	5,827,786	(695,566)

Level of Completion Indicators

- 0%
- 20%
- 40%
- ◐ 60%
- ◑ 80%
- 100%

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING FEBRUARY 2020 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 24 MARCH 2020

LIST OF ACCOUNTS - FEBRUARY 2020

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
03/02/2020	1656.1098-01	National Australia Bank	Membership renewal - \$392.67 Adobe subscription - \$29.99 Queensland registrations search fees - \$36.70 South Australian registrations search fees - \$30.00 ACT registration search fees - \$26.20 Adobe subscription - \$76.99 Desktop stands - \$728.00 IT subscription - \$29.45 Samsung heavy duty cases - \$446.79 Bank fees - \$24.87 Screen protectors \$92.00	\$ 1,913.66
06/02/2020	1647.1462-01	AD Engineering International Pty Ltd	Repairs to VMS board	\$ 544.50
06/02/2020	1647.1485-01	Smart Parking Ltd	Communications charges	\$ 1,974.46
06/02/2020	1647.1910-01	Furr Restorations Pty Ltd	Restoration works at the Civic Centre	\$ 1,496.00
06/02/2020	1647.1915-01	Marketforce Pty Ltd	Advertising services	\$ 696.40
06/02/2020	1647.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscapes	Lawn mix	\$ 27.00
06/02/2020	1647.203-01	LO-GO Appointments	Temporary staff and recruitment placement fee	\$ 24,333.32
06/02/2020	1647.2051-01	Chemical Formulators Pty Ltd	Consumable items for Indiana public toilets	\$ 1,277.93
06/02/2020	1647.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 14,307.80
06/02/2020	1647.2349-01	Daniel Fabian Grosso T/As GO2 CUP	Australia day supplies	\$ 576.50

LIST OF ACCOUNTS - FEBRUARY 2020

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
06/02/2020	1647.2504-01	The Fruit Box Group Pty Ltd	Catering supplies	\$ 132.69
06/02/2020	1647.2511-01	IPN Medical Centres Pty Ltd	Pre-employment medical for new employees	\$ 330.00
06/02/2020	1647.2693-01	J Mountford	Bond refund	\$ 500.00
06/02/2020	1647.2892-01	AFGRl Equipment Australia Pty Ltd	Supply & delivery of utility carryall vehicle	\$ 19,990.00
06/02/2020	1647.3000-01	Trustee for Thompson Trust trading	Relief building surveyor	\$ 4,059.00
06/02/2020	1647.3020-01	Cobblestone Concrete Pty Ltd	Footpath installation	\$ 19,690.17
06/02/2020	1647.3027-01	S K Logan	Bond refund	\$ 200.00
06/02/2020	1647.3028-01	Encon Construction Pty Ltd	Bond refund	\$ 1,000.00
06/02/2020	1647.3029-01	N F C Wilkins	Reimbursement	\$ 55.10
06/02/2020	1647.3030-01	R J Logan	Reimbursement	\$ 70.53
06/02/2020	1647.45-01	Town of Mosman Park	Removal of waste from Mosman Park depot	\$ 6,820.00
06/02/2020	1647.609-01	WA Rangers Association	Ranger notebooks	\$ 25.00
06/02/2020	1647.695-01	Cardno (WA) Pty Ltd	CAP Monitoring year 5	\$ 5,232.43
06/02/2020	1647.697-01	Glenn Swift Entertainment	Children's Entertainment Australia Day	\$ 550.00
06/02/2020	1647.84-01	West Australian Local Government Association	Training services	\$ 1,850.00
06/02/2020	1647.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 14,968.96
06/02/2020	1647.89-01	Major Motors Pty Ltd	Routine service	\$ 165.06
06/02/2020	1647.951-01	Melville Subaru	New passenger vehicle	\$ 41,123.15
10/02/2020	1648.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 23,381.72
12/02/2020	1649.1774-01	Express Salary Packaging Pty Ltd	Payroll deductions	\$ 701.22
12/02/2020	1649.2-01	Australian Services Union	Payroll deductions	\$ 259.00
12/02/2020	1649.3-01	Department of Human Services	Payroll deductions	\$ 323.16
13/02/2020	00027082	Telstra Corporation Limited	Communications charges	\$ 134.12
13/02/2020	00027083	Alinta	Gas supply	\$ 40.40
13/02/2020	00027084	Rotary Club of Mosman Park-Cottesloe	Catering services for Australia Day	\$ 7,227.80
13/02/2020	1650.98000-01	Australian Taxation Office	Business activity statement	\$ 77,946.00
13/02/2020	1651.1042-01	Iron Mountain Australia Group Pty Ltd	Secure storage & rental	\$ 126.46
13/02/2020	1651.1135-01	Lamp Replacements Australia Pty Ltd	Electrical supplies	\$ 105.05
13/02/2020	1651.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$ 13,626.00
13/02/2020	1651.1361-01	Department of Transport	Vehicle search fees	\$ 306.00
13/02/2020	1651.139-01	Australia Post	Daily mail delivered & collected	\$ 1,389.43
13/02/2020	1651.1503-01	Diamond Hire	Equipment hire	\$ 61.99
13/02/2020	1651.1569-01	Perth Dishwashers	Repairs to staff room dishwasher	\$ 440.00

LIST OF ACCOUNTS - FEBRUARY 2020

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
13/02/2020	1651.159-01	John Parker Vactor Jet Rodding	Cleaning of pipes & drainage pits	\$ 1,782.00
13/02/2020	1651.1626-01	Young's Plumbing Service Pty Ltd	Unblock drains at Indiana public toilets	\$ 151.80
13/02/2020	1651.1745-01	Abstract Investments (WA) Pty Ltd	Australia Day 2020 audio-visual	\$ 1,809.50
13/02/2020	1651.1817-01	Garage Sale Trail Foundation Ltd	Garage sale trail 2020	\$ 3,309.78
13/02/2020	1651.188-01	Bob Jane T-Mart	Supply and fit tyre to mowing trailer IT	\$ 82.00
13/02/2020	1651.1910-01	Furr Restorations Pty Ltd	Production of masonry items for Civic Centre	\$ 7,480.00
13/02/2020	1651.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscapes	Sand for backfill various kerb repairs	\$ 53.00
13/02/2020	1651.201-01	The Environmental Printing Company	Envelopes	\$ 473.00
13/02/2020	1651.2031-01	Connorsupa Pty Ltd T/A Harvey Norman	Lemiar 268L top mount fridge	\$ 499.00
13/02/2020	1651.2051-01	Chemical Formulators Pty Ltd	Consumable items for Indiana public toilets	\$ 1,725.02
13/02/2020	1651.2068-01	Courtney Margaret Rose Holloway	Australia Day 2020 photography	\$ 687.50
13/02/2020	1651.2076-01	WA Deaf Society Inc	Australia Day 2020 Auslan interpreter	\$ 494.41
13/02/2020	1651.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 3,896.79
13/02/2020	1651.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$ 530.00
13/02/2020	1651.2191-01	Air Concepts Pty Ltd	Air-conditioning works	\$ 458.17
13/02/2020	1651.2341-01	Electricity Generation and Retail	Grouped electricity supply	\$ 19,001.13
13/02/2020	1651.2354-01	CSCH Pty Ltd	Monthly cleaning service	\$ 16,258.00
13/02/2020	1651.2529-01	W Lim	Bond refund	\$ 100.00
13/02/2020	1651.2560-01	G Ruse	Reimbursement	\$ 280.00
13/02/2020	1651.2735-01	JBML Investments P/L	Dymocks book vouchers	\$ 440.00
13/02/2020	1651.2772-01	Department of Mines, Industry Regulation and Safety	Cottesloe building services levies	\$ 4,832.52
13/02/2020	1651.2816-01	Solution 4 Building Pty Ltd	Construction of new depot facility	\$ 81,657.26
13/02/2020	1651.2886-01	Neopost Finance Australia Pty Ltd	Rental & service agreement Folding machine	\$ 411.40
13/02/2020	1651.2892-01	AFGRl Equipment Australia Pty Ltd	Plant parts	\$ 237.40
13/02/2020	1651.2999-01	Expo Signage and Digital Pty Ltd	Parking sign overlay stickers	\$ 231.00
13/02/2020	1651.3020-01	Cobblestone Concrete Pty Ltd	Footpath installation	\$ 1,476.20
13/02/2020	1651.3025-01	M Shepherd	Reimbursement	\$ 85.00
13/02/2020	1651.3031-01	Gateway Residential	Rates refund	\$ 681.62
13/02/2020	1651.3032-01	A M Kakulas	Partial refund of a dog registration fee	\$ 150.00
13/02/2020	1651.3033-01	S A Collie	Reimbursement	\$ 230.10
13/02/2020	1651.3034-01	N M Cruickshank	Native waterwise verge rebate	\$ 330.00
13/02/2020	1651.526-01	Zipform Pty Ltd	Printing services	\$ 2,589.23
13/02/2020	1651.540-01	Hooza Pty Ltd	Kerb replacement	\$ 1,742.40

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
13/02/2020	1651.580-01	St John Ambulance Australia (WA) Inc	Australia Day 2020 First Aid 2 officers	\$ 352.00
13/02/2020	1651.62-01	Bunnings Group Ltd	Hardware supplies	\$ 329.88
13/02/2020	1651.661-01	T-Quip	Plant repairs	\$ 549.74
13/02/2020	1651.77-01	Galvins Plumbing Supplies	Plumbing supplies	\$ 981.93
13/02/2020	1651.79-01	Perth Irrigation Centre	Irrigation supplies	\$ 408.00
13/02/2020	1651.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 375.00
13/02/2020	1651.84-01	West Australian Local Government Association	Training course	\$ 1,850.00
13/02/2020	1651.946-01	Cook Industrial Minerals Pty Ltd	10 bags of superfine silica sand	\$ 220.00
20/02/2020	1652.1099-01	O'Connor Lawnmower & Chainsaw Centre	Plant repairs	\$ 48.40
20/02/2020	1652.122-01	Jackson McDonald Services Pty Ltd	Legal advice	\$ 7,646.65
20/02/2020	1652.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping services	\$ 6,550.10
20/02/2020	1652.1565-01	T Nguyen	Reimbursement	\$ 51.40
20/02/2020	1652.1576-01	Edinger Real Estate	Depot lease	\$ 18,175.50
20/02/2020	1652.1640-01	Bicycle Network Victoria	Super sunday bike count	\$ 2,897.40
20/02/2020	1652.172-01	Martins Trailer Parts Pty Ltd	Plant parts	\$ 30.50
20/02/2020	1652.1724-01	Galena Nominees P/L atf Jason Signs	Coastcare information signs	\$ 330.00
20/02/2020	1652.1835-01	Mustang Three T/A Key2Creative	Design updates for Cott cat posters	\$ 478.50
20/02/2020	1652.187-01	WA Limestone Company	Semi load of lawn sand	\$ 539.31
20/02/2020	1652.19-01	McLeod's Barristers & Solicitors	Legal advice	\$ 5,902.66
20/02/2020	1652.1910-01	Furr Restorations Pty Ltd	Production of masonry items for Civic Centre	\$ 2,992.00
20/02/2020	1652.1915-01	Marketforce Pty Ltd	Australia day advertising	\$ 4,033.69
20/02/2020	1652.1924-01	Technology One Ltd T/A Digital Mapping Solutions	Noise complaint tool	\$ 2,706.00
20/02/2020	1652.1985-01	Julieann Pty Ltd	Supply and deliver star pickets	\$ 499.40
20/02/2020	1652.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath repairs	\$ 925.00
20/02/2020	1652.201-01	The Environmental Printing Company	Printing and stationary	\$ 935.00
20/02/2020	1652.2045-01	Camelot Choir	Australia Day 2020 entertainment - choir	\$ 400.00
20/02/2020	1652.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 4,181.60
20/02/2020	1652.2134-01	Quality Dolphin Pools	Bond refund	\$ 1,000.00
20/02/2020	1652.2147-01	DN Construction Group Pty Ltd	Repairs to broken bench seat	\$ 6,726.50
20/02/2020	1652.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$ 939.50
20/02/2020	1652.24-01	ZircoDATA Pty Ltd	Records storage	\$ 362.38
20/02/2020	1652.2424-01	Corsign WA Pty Ltd	Signage	\$ 71.50
20/02/2020	1652.2437-01	Western Australian Tourism Commission	Bond refund	\$ 200.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
20/02/2020	1652.2512-01	Trustee for Fiford Family Trust	Tree works	\$ 716.00
20/02/2020	1652.2560-01	G Ruse	Bond refund	\$ 200.00
20/02/2020	1652.2592-01	Complete Office Supplies Pty Ltd	Lanyard & card holder	\$ 60.67
20/02/2020	1652.2601-01	Sea Containers WA Pty Ltd	Hire of sea container	\$ 87.73
20/02/2020	1652.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$ 630.18
20/02/2020	1652.2726-01	Kott Gunning	Legal advice	\$ 4,054.49
20/02/2020	1652.2899-01	E Group Holdings Pty Ltd	Replace faulty alarm sounder	\$ 393.80
20/02/2020	1652.2917-01	Capital Engineering Pty Ltd	Surveys & geotechnical analysis	\$ 6,883.80
20/02/2020	1652.2950-01	MAEK Pty Ltd	Bond refund	\$ 3,000.00
20/02/2020	1652.3020-01	Cobblestone Concrete Pty Ltd	Footpath installation	\$ 16,978.28
20/02/2020	1652.3035-01	Complete Property Services WA Pty Ltd	Repairs to playground equipment	\$ 1,980.00
20/02/2020	1652.3038-01	C S Akindele-Obe	Native waterwise verge rebate	\$ 487.50
20/02/2020	1652.3039-01	L A Porter	Bond refund	\$ 1,000.00
20/02/2020	1652.3040-01	Time Builders Pty Ltd	Bond refund	\$ 1,260.00
20/02/2020	1652.3041-01	Home & Heritage Constructions	Bond refund	\$ 1,500.00
20/02/2020	1652.3042-01	S M Kerr	Rates refund	\$ 385.31
20/02/2020	1652.3043-01	S J Renwick	Rates refund	\$ 380.00
20/02/2020	1652.37-01	Winc Australia Pty Limited	General stationery	\$ 778.02
20/02/2020	1652.544-01	B M Pember	IT authority support, development, training	\$ 11,467.50
20/02/2020	1652.62-01	Bunnings Group Ltd	Hardware supplies	\$ 565.73
20/02/2020	1652.661-01	T-Quip	Plant repairs	\$ 395.00
20/02/2020	1652.77-01	Galvins Plumbing Supplies	Plumbing supplies	\$ 650.32
20/02/2020	1652.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 750.00
20/02/2020	1652.83-01	Flexi Staff Pty Ltd	Temporary staff	\$ 2,405.76
20/02/2020	1652.84-01	West Australian Local Government Association	Training course	\$ 1,290.00
20/02/2020	1652.851-01	Payroll Paper Solutions	Payroll stationary	\$ 185.00
20/02/2020	1652.89-01	Major Motors Pty Ltd	Routine service	\$ 246.40
20/02/2020	1652.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Repair patch in ROW	\$ 1,034.00
21/02/2020	00027085	Telstra Corporation Limited	Communications charges	\$ 1,231.46
21/02/2020	00027086	Office of State Revenue	Refund - Over claimed Council Rate Rebate	\$ 180.60
21/02/2020	00027087	West Australian Newspaper Ltd	Newspaper subscription	\$ 181.20
21/02/2020	00027088	E J Grainger Wylynko	Youth citizen of the year 2019	\$ 736.50
25/02/2020	1653.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 23,621.69

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
25/02/2020	1654.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 701.22
25/02/2020	1654.2-01	Australian Services Union	Payroll deduction	\$ 259.00
25/02/2020	1654.3-01	Department of Human Services	Payroll deduction	\$ 323.16
27/02/2020	00027092	City of Nedlands	Contribution to WESROC projects	\$ 7,948.00
27/02/2020	00027093	Australia Post	Post office box	\$ 324.00
27/02/2020	00027094	Perth Metal Works	Refund of overpaid infringement	\$ 200.00
27/02/2020	1655.1005-01	The Royal Life Saving Society Aust.	Private pool safety barrier inspection	\$ 80.30
27/02/2020	1655.1093-01	Dormakaba Australia Pty Ltd	Automatic door maintenance	\$ 352.00
27/02/2020	1655.1099-01	O'Connor Lawnmower & Chainsaw Centre	20 Edger blades for mowing crew	\$ 176.00
27/02/2020	1655.1286-01	Total Eden Pty Ltd	Watering of street trees	\$ 2,354.00
27/02/2020	1655.1724-01	Galena Nominees P/L atf Jason Signs	Signage	\$ 185.01
27/02/2020	1655.188-01	Bob Jane T-Mart	Plant parts	\$ 1,368.00
27/02/2020	1655.1915-01	Marketforce Pty Ltd	Annual report 2019 artwork	\$ 2,227.50
27/02/2020	1655.1949-01	West Coast Shade Pty Ltd	Install repaired shade sails	\$ 2,035.00
27/02/2020	1655.1985-01	Julleman Pty Ltd	Supply & deliver 10 star pickets	\$ 141.35
27/02/2020	1655.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscapes	Brickies sand for kerb backfill	\$ 427.20
27/02/2020	1655.203-01	LO-GO Appointments	Temporary staff	\$ 7,523.90
27/02/2020	1655.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 4,177.69
27/02/2020	1655.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$ 190.00
27/02/2020	1655.2296-01	HiTech Security (WA) Pty Ltd	Repair power supply on PTZ on camera	\$ 389.40
27/02/2020	1655.2466-01	TenderLink	Quotation services	\$ 55.00
27/02/2020	1655.2504-01	The Fruit Box Group Pty Ltd	Catering supplies	\$ 176.20
27/02/2020	1655.2512-01	Trustee for Fiford Family Trust	Removal of hangers from pines on Broome	\$ 990.00
27/02/2020	1655.2663-01	Officeworks Ltd	Various photocopying for building plans	\$ 7.60
27/02/2020	1655.2733-01	Bridged Group Pty Ltd	New telephone system project	\$ 2,200.00
27/02/2020	1655.2772-01	Department of Mines, Industry Regulation and Safety	Cottesloe building services levies	\$ 260.78
27/02/2020	1655.2824-01	I L Mason	Rates refund	\$ 150.54
27/02/2020	1655.2865-01	Azul Profundo Pty Ltd	Dry-cleaning tablecloth & tea towels	\$ 64.00
27/02/2020	1655.2901-01	Thomson Geer Lawyers	Legal advice	\$ 789.25
27/02/2020	1655.2986-01	Westworks Group Pty Ltd	Arborist assessment	\$ 700.70
27/02/2020	1655.3045-01	Law Society of Western Australia	Legal services	\$ 750.00
27/02/2020	1655.3046-01	TLA Worldwide (Aust) Pty Ltd	Bond refund	\$ 200.00
27/02/2020	1655.3050-01	J Lim	Bond refund	\$ 100.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
27/02/2020	1655.37-01	Winc Australia Pty Limited	General stationery	\$ 472.28
27/02/2020	1655.38-01	Veolia Environmental Services	Skip bin for Stack street depot	\$ 423.50
27/02/2020	1655.45-01	Town of Mosman Park	Joint councillor induction	\$ 2,661.45
27/02/2020	1655.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary unit service beach toilets	\$ 1,504.67
27/02/2020	1655.55-01	Shire of Peppermint Grove	Library contribution	\$ 164,507.20
27/02/2020	1655.62-01	Bunnings Group Ltd	Hardware supplies	\$ 289.85
27/02/2020	1655.656-01	Surf Life Saving Western Australia	Surf life saving services	\$ 34,362.56
27/02/2020	1655.661-01	T-Quip	Plant parts	\$ 1,115.35
27/02/2020	1655.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 244.20
27/02/2020	1655.79-01	Perth Irrigation Centre	Irrigation supplies	\$ 550.30
27/02/2020	1655.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 391.50
27/02/2020	1655.83-01	Flexi Staff Pty Ltd	Temporary staff	\$ 2,027.30
27/02/2020	1655.84-01	West Australian Local Government Association	Training course	\$ 950.00
27/02/2020	1655.86-01	Midshore Pty Ltd T/as Statewide Line Marking	Line marking services	\$ 1,846.24
27/02/2020	1655.88-01	Managed IT Pty Ltd	Internet, antivirus & IT backup Feb 2020	\$ 16,292.91
27/02/2020	1655.89-01	Major Motors Pty Ltd	Routine truck service	\$ 1,095.99
27/02/2020	1655.941-01	Boatshed Market Pty Ltd	Catering supplies	\$ 331.55
28/02/2020	1657.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$ 6,229.89
03/02/2020		Commonwealth Bank of Australia	Bank fees	\$ 485.26
06/02/2020		Town of Cottesloe Staff	Fortnightly payroll	\$ 113,252.17
17/02/2020		National Australia Bank	Bank fees	\$ 59.00
19/02/2020		National Australia Bank	Bank fees	\$ 60.23
19/02/2020		Town of Cottesloe Staff	Fortnightly payroll	\$ 111,559.66
25/02/2020		National Australia Bank	Bank fees	\$ 15.35
28/02/2020		National Australia Bank	Bank fees	\$ 225.13
28/02/2020		National Australia Bank	Bank fees	\$ 711.18
28/02/2020		National Australia Bank	Bank fees	\$ 1,048.36
		TOTAL		\$ 1,104,089.60