

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 31 MARCH 2022

**PRESENTED TO THE COUNCIL MEETING
ON 24TH MAY 2022**

TOWN OF COTTESLOE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2022

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

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Town of Cottesloe
Compilation Report
For the Period Ended 31 March 2022

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 31 March 2022 of \$6,026,672.

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

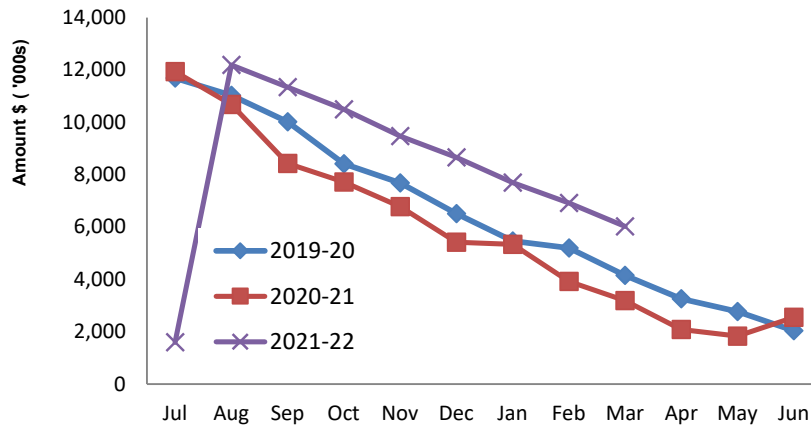
Date prepared: 3/05/2022

Town of Cottesloe

Monthly Summary Information

For the Period Ended 31 March 2022

Liquidity Over the Year (Refer Note 3)



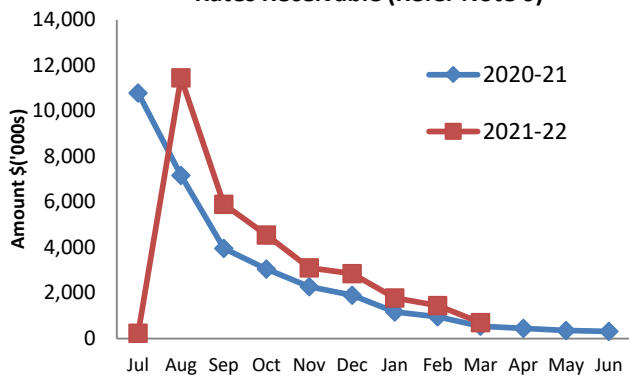
Cash and Cash Equivalents as at period end

Unrestricted	\$	6,544,069
Restricted	\$	9,275,886
	\$	<u>15,819,955</u>

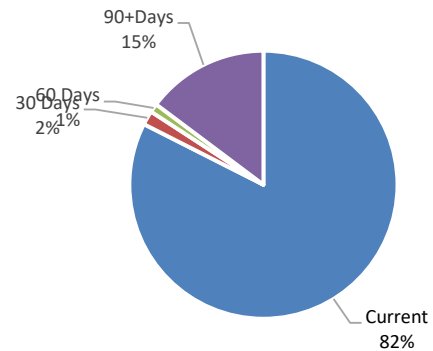
Receivables

Rates	\$	443,412
Other	\$	820,129
	\$	<u>1,263,541</u>

Rates Receivable (Refer Note 6)



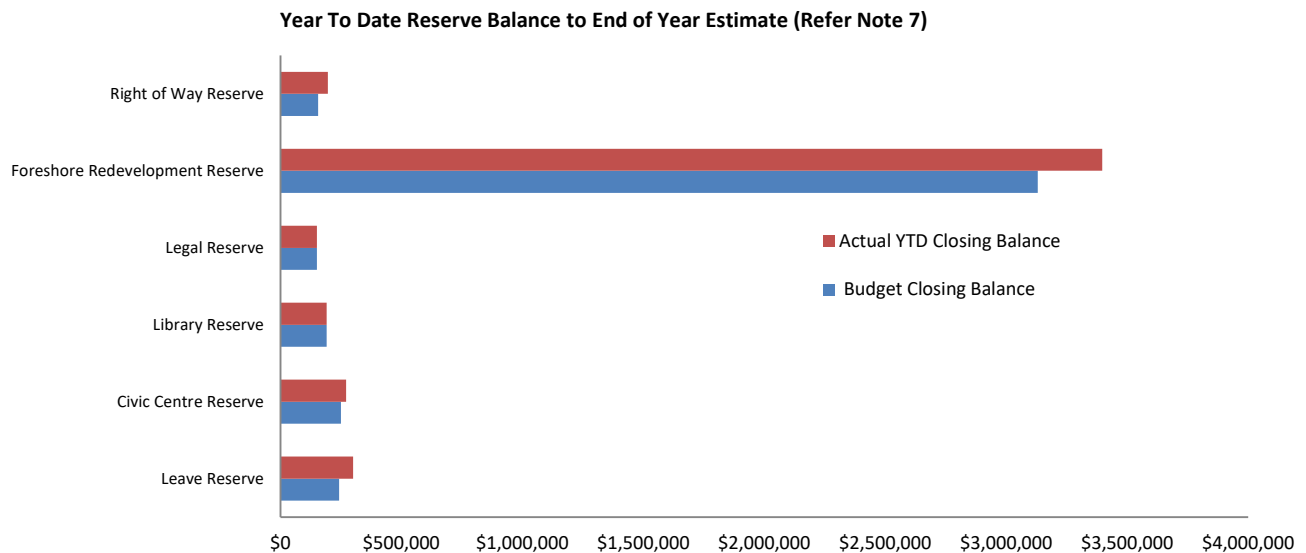
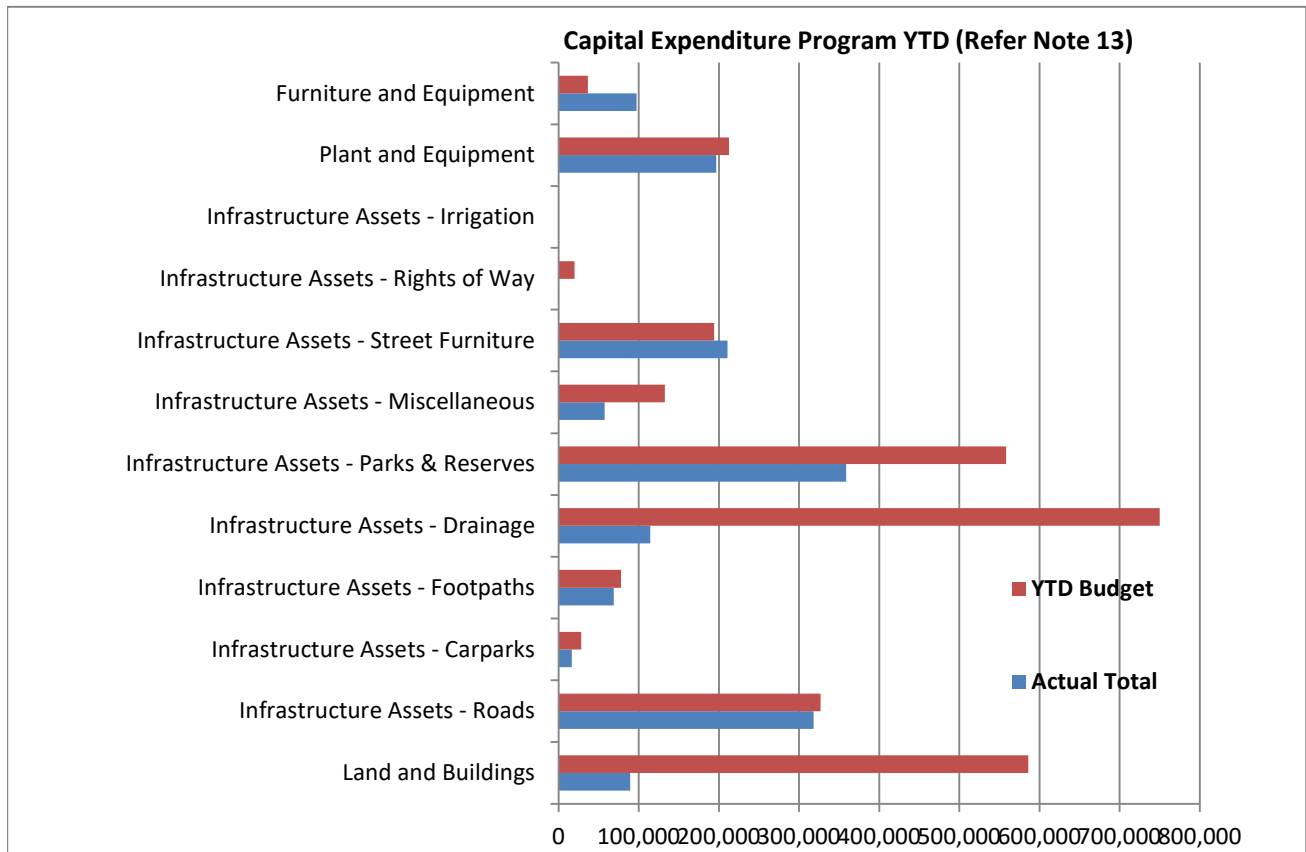
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 March 2022



Comments

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

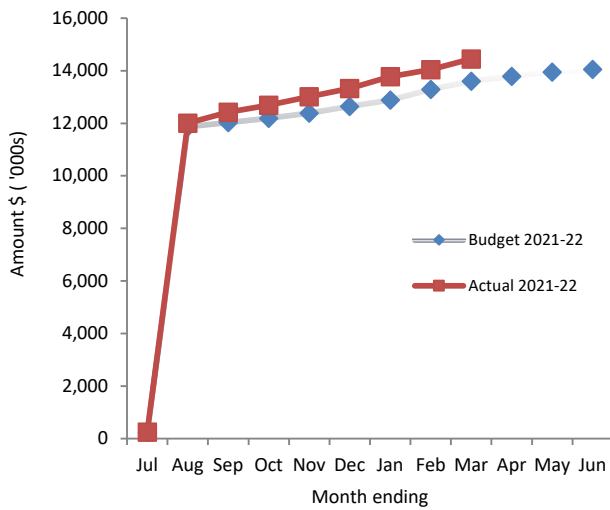
Town of Cottesloe

Monthly Summary Information

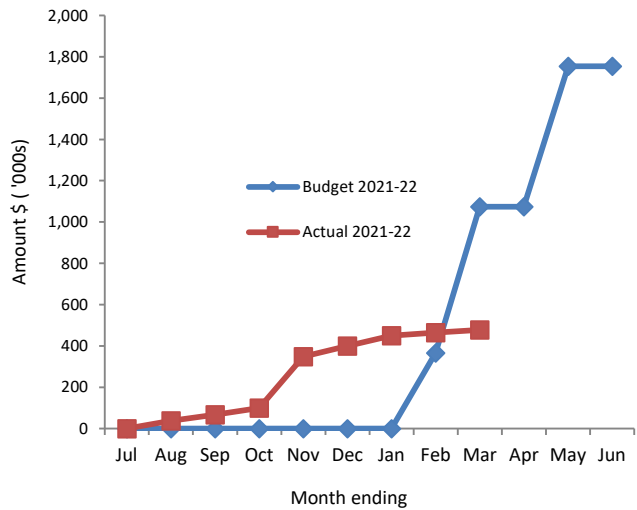
For the Period Ended 31 March 2022

Revenues

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

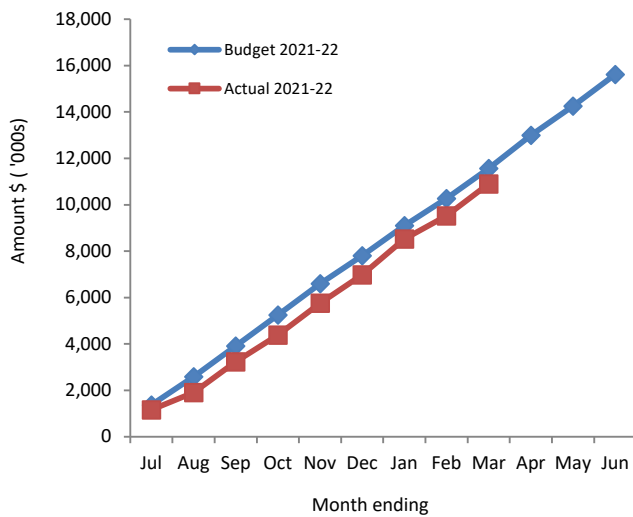


Budget Capital Revenue -v- Actual (Refer Note 2)

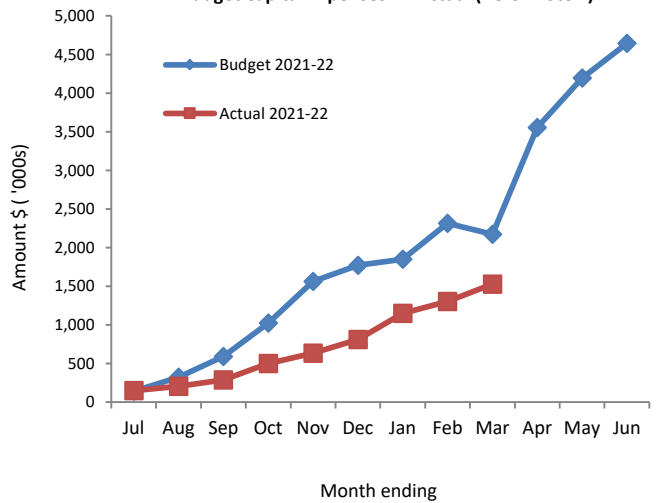


Expenditure

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 31 March 2022

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Revised Annual Budget \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Operating Revenues							
General Purpose Funding Rates	9	11,324,789	11,277,445	11,325,000	11,277,445	47,344	0%
General Purpose Funding - Other		232,462	236,987	286,579	288,866	(4,525)	(2%)
Governance		13,964	3,378	4,950	4,500	10,586	313%
Law, Order and Public Safety		42,566	31,359	43,035	70,050	11,207	36%
Health		121,777	87,663	127,015	92,900	34,114	39%
Education and Welfare		35,862	30,578	36,500	32,900	5,284	17%
Community Amenities		632,911	425,596	758,251	564,100	207,315	49%
Recreation and Culture		395,164	424,705	502,067	476,567	(29,541)	(7%)
Transport		1,480,340	936,806	1,482,835	1,053,000	543,534	58%
Economic Services		138,068	146,600	156,800	187,800	(8,532)	(6%)
Other Property and Services		34,456	828	19,100	1,100	33,628	4061%
Total Operating Revenue		14,452,359	13,601,945	14,742,132	14,049,228	850,414	
Operating Expense							
General Purpose Funding		(240,300)	(266,044)	(396,572)	(345,970)	25,744	(10%)
Governance		(646,706)	(648,876)	(977,694)	(941,159)	2,170	(0%)
Law, Order and Public Safety		(298,139)	(357,935)	(519,614)	(476,487)	59,796	(17%)
Health		(179,514)	(216,713)	(360,441)	(282,269)	37,199	(17%)
Education and Welfare		(274,628)	(234,441)	(380,198)	(311,577)	(40,187)	17%
Community Amenities		(2,928,815)	(3,013,237)	(4,245,007)	(4,005,297)	84,422	(3%)
Recreation and Culture		(3,452,821)	(3,519,636)	(5,439,668)	(4,891,048)	66,815	(2%)
Transport		(2,698,218)	(2,880,734)	(4,327,514)	(3,849,082)	182,516	(6%)
Economic Services		(407,357)	(409,184)	(547,430)	(507,737)	1,827	(0%)
Other Property and Services		221,647	(15,024)	0	(7,064)	236,671	(1575%)
Total Operating Expenditure		(10,904,851)	(11,561,824)	(17,194,138)	(15,617,690)	656,973	
Funding Balance Adjustments							
Add back Depreciation		2,149,492	1,831,584	2,955,687	2,442,097	317,908	17%
Adjust (Profit)/Loss on Asset Disposal	8		(18,000)	(18,000)	0	18,000	(100%)
Adjust Non Current Receivables		49,496	0	0	0	49,496	
Receivable from LG's Non-Current		8,649			0	8,649	
Adjustment for increase in current provisions written back		50,889	0	0	0	50,889	
Adjustment for increase in LSL Payable to LG's Non-Current		(17,021)	0	0	0	(17,021)	
Adjustment for decrease in Non-Current Employee Provisions		(25,907)	0	(15,029)	(15,028)	(25,907)	
Net Cash from Operations		5,763,106	3,853,705	470,652	858,607	0	1,909,401
Capital Revenues							
Grants, Subsidies and Contributions	11	477,674	1,074,321	1,854,513	1,754,321	(596,647)	(56%)
Proceeds from Disposal of Assets	8	113,912	120,000	140,000	140,000	(6,088)	(5%)
Total Capital Revenues		591,586	1,194,321	1,994,513	1,894,321	(602,735)	

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

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Revised Annual Budget \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Capital Expenses							
Furniture and Equipment	13	(97,182)	(36,500)	(187,303)	(36,500)	(60,682)	166%
Land and Buildings	13	(89,327)	(586,200)	(1,719,658)	(1,428,200)	496,873	(85%)
Plant and Equipment	13	(196,503)	(212,462)	(265,462)	(240,462)	15,959	(8%)
Infrastructure - Roads	13	(318,001)	(326,950)	(382,779)	(326,950)	8,949	(3%)
Infrastructure - Car parks	13	(16,298)	(28,000)	(40,000)	(40,000)	11,702	(42%)
Infrastructure - Footpaths	13	(68,758)	(78,000)	(81,916)	(90,000)	9,242	(12%)
Infrastructure - Drainage	13	(114,180)	(750,000)	(750,000)	(750,000)	635,820	(85%)
Infrastructure - Parks & Reserves	13	(358,601)	(558,409)	(1,133,409)	(1,143,409)	199,808	(36%)
Infrastructure - Miscellaneous	13	(57,302)	(132,500)	(190,000)	(190,000)	75,198	(57%)
Infrastructure - Streetscape	13	(210,672)	(194,172)	(315,698)	(307,198)	(16,500)	8%
Infrastructure - Rights of Way	13	0	(20,000)	(46,000)	(20,000)	20,000	(100%)
Infrastructure - Irrigation	13	0	0	(20,000)	(20,000)	0	
Total Capital Expenditure		(1,526,824)	(2,923,193)	(5,132,225)	(4,592,719)	1,396,369	
Net Cash from Capital Activities							
		(935,238)	(1,728,872)	(3,137,712)	(2,698,398)	793,634	
Financing							
Self-Supporting Loan Principal		30,734	30,734	73,841	73,841	0	0%
Transfer from Reserves	7	0	57,996	2,028,464	1,837,334	(57,996)	(100%)
Repayment of Debentures & Leases	10	(371,902)	(352,391)	(388,093)	(388,093)	(19,511)	6%
Transfer to Reserves	7	(17,396)	(15,270)	(490,221)	(240,221)	(2,126)	14%
Net Cash from Financing Activities		(358,564)	(278,931)	1,223,991	1,282,861	(79,633)	
Net Operations, Capital and Financing							
		4,469,304	1,845,902	(1,443,069)	(556,930)	2,623,402	
Opening Funding Surplus(Deficit)	3	1,557,368	556,930	1,483,578	556,930	1,000,438	180%
Closing Funding Surplus(Deficit)	3	6,026,672	2,402,832	40,509	0	3,623,840	

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 March 2022

		YTD Actual (b)	YTD Budget (a)	Revised Annual Budget	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	\$	%
Operating Revenues							
	9	11,324,789	11,277,445	11,325,000	11,277,445	47,344	0%
	11	349,036	312,116	291,122	303,458	36,920	12%
		2,609,065	1,895,608	2,751,285	2,204,350	713,457	38%
		91,819	114,868	113,663	137,995	(23,049)	(20%)
		77,650	1,908	243,062	125,980	75,742	3970%
	8		0	18,000	0	0	
		14,452,359	13,601,945	14,742,132	14,049,228	850,414	
Operating Expense							
		(3,824,902)	(4,261,912)	(5,791,558)	(5,572,747)	437,010	10%
		(4,115,793)	(4,536,310)	(7,192,544)	(6,399,748)	420,517	9%
		(207,231)	(270,594)	(346,570)	(357,220)	63,363	23%
		(2,149,492)	(1,831,584)	(2,955,687)	(2,442,097)	(317,908)	(17%)
		(182,395)	(181,376)	(232,046)	(232,046)	(1,019)	(1%)
		(171,583)	(195,613)	(190,782)	(195,772)	24,030	12%
		(253,455)	(284,435)	(484,951)	(418,060)	30,980	11%
		(10,904,851)	(11,561,824)	(17,194,138)	(15,617,690)	656,973	
Funding Balance Adjustments							
		2,149,492	1,831,584	2,955,687	2,442,097	317,908	17%
		0	0	0	0	0	
	8	0	(18,000)	(18,000)	0	18,000	(100%)
		49,496	0	0	0	49,496	
		8,649	0	0	0	8,649	
		50,889	0	0	0	50,889	
		0	0	0	0	0	
		(17,021)	0	0	0	(17,021)	
		(25,907)	0	(15,029)	(15,028)	(25,907)	
		5,763,106	3,853,705	470,652	858,607	1,909,401	
Capital Revenues							
	11	477,674	1,074,321	1,854,513	1,754,321	(596,647)	(56%)
	8	113,912	120,000	140,000	140,000	(6,088)	(5%)
		591,586	1,194,321	1,994,513	1,894,321	(602,735)	

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

		YTD Actual (b)	YTD Budget (a)	Revised Annual Budget	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	\$	%
Capital Expenses							
	13	(97,182)	(36,500)	(187,303)	(36,500)	(60,682)	(166%)
Furniture and Equipment							
Land and Buildings	13	(89,327)	(586,200)	(1,719,658)	(1,428,200)	496,873	85%
Plant and Equipment	13	(196,503)	(212,462)	(265,462)	(240,462)	15,959	8%
Infrastructure - Roads	13	(318,001)	(326,950)	(382,779)	(326,950)	8,949	3%
Infrastructure - Car parks	13	(16,298)	(28,000)	(40,000)	(40,000)	11,702	42%
Infrastructure - Footpaths	13	(68,758)	(78,000)	(81,916)	(90,000)	9,242	12%
Infrastructure - Drainage	13	(114,180)	(750,000)	(750,000)	(750,000)	635,820	85%
Infrastructure - Parks & Reserves	13	(358,601)	(558,409)	(1,133,409)	(1,143,409)	199,808	36%
Infrastructure - Miscellaneous	13	(57,302)	(132,500)	(190,000)	(190,000)	75,198	57%
Infrastructure - Streetscape	13	(210,672)	(194,172)	(315,698)	(307,198)	(16,500)	(8%)
Infrastructure - Rights of Way	13	0	(20,000)	(46,000)	(20,000)	20,000	100%
Infrastructure - Irrigation	13	0	0	(20,000)	(20,000)	0	
Total Capital Expenditure		(1,526,824)	(2,923,193)	(5,132,225)	(4,592,719)	1,396,369	
Net Cash from Capital Activities		(935,238)	(1,728,872)	(3,137,712)	(2,698,398)	793,634	
Financing							
Self-Supporting Loan Principal		30,734	30,734	73,841	73,841	0	0%
Transfer from Reserves	7	0	57,996	2,028,464	1,837,334	(57,996)	(100%)
Repayment of Debentures	10	(371,902)	(352,391)	(388,093)	(388,093)	(19,511)	(6%)
Transfer to Reserves	7	(17,396)	(15,270)	(490,221)	(240,221)	(2,126)	(14%)
Net Cash from Financing Activities		(358,564)	(278,931)	1,223,991	1,282,861	(79,633)	
Net Operations, Capital and Financing		4,469,304	1,845,902	(1,443,069)	(556,930)	2,623,402	
Opening Funding Surplus(Deficit)	3	1,557,368	556,930	1,483,578	556,930	1,000,438	180%
Closing Funding Surplus(Deficit)	3	6,026,672	2,402,832	40,509	0	3,623,840	

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.

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

		2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
CURRENT ASSETS				
Receivables - Rates				
	Rates	317,649	147,194	385,591
	Emergency Services Levies	89,428	29,940	93,257
	Rates and ESL Rebates	170,149	369	124,830
Receivables - Sundry Debtors				
	Accounts Receivable - Debtors	106,142	169,289	110,649
	Provision for Doubtful Debts - Debtors	(19,392)	(14,545)	(16,310)
	Accounts Receivable - Infringements	536,096	436,601	524,169
	Provision for Doubtful Debts - Infringements	(198,115)	(189,407)	(94,911)
	Accrued Income	26,272	8,114	49,485
	Prepayments	78,141	29,259	0
	Long Service Leave from other LG's	0	0	44,390
	Other	0	0	(2,198)
Loans	Self Supporting Loans	31,408	62,141	30,076
Inventories	Inventories	33,355	33,355	34,157
	Provision for Obsolescence - Inventories	(24,367)	(23,795)	(24,367)
Cash Assets				
	Municipal Account	1,178,042	2,879,751	1,657,179
	Till Floats & Petty Cash	1,300	1,300	700
	Term Investments	5,364,727	12,764	2,818,856
	Restricted - Reserves	8,601,202	8,591,484	9,122,289
	Restricted - Trust Deposits	674,684	674,180	673,676
TOTAL CURRENT ASSETS		16,966,721	12,847,994	15,531,518
CURRENT LIABILITIES				
Payables		401,925	482,586	325,640
Bonds - other creditors		691,203	613,334	604,347
Trust - POS		674,180	674,180	673,676
Income in Advance		172,636	342,701	80,845
Accrued Expenses		351,619	509,107	1,507,181
Long Service Leave to other LG's		37,147	15,093	999
Interest Bearing Liabilities		16,283	329,882	15,851
Lease Liability		57,129	58,211	1,999
Provisions		1,098,306	1,047,417	964,068
TOTAL CURRENT LIABILITIES		3,500,428	4,072,511	4,174,606
NON CURRENT ASSETS				
Receivables				
	Deferred Rates	125,763	168,206	155,168
	Deferred ESL	17,229	24,282	21,580
	Self Supporting Loans	276,497	276,497	338,638
	Long Service Leave from other LG's	100,040	108,689	34,646
Financial Assets at fair value through profit and loss				
	Units in WALGA House Trust	110,710	110,710	106,832
Right of Use Assets	Right of Use - Leased Assets	1,201,238	1,249,999	1,268,096
Property Plant and Equipment				
	Furniture and Equipment	842,684	800,266	941,633
	Land and Buildings	60,542,325	61,039,825	81,503,066
	Plant and Equipment	800,895	766,004	833,693
	Equity Investments	583,635	583,635	653,797
Infrastructure				
	Roads	13,707,128	14,008,852	14,060,599
	Car Parks	974,054	1,022,055	1,031,774
	Footpaths	5,012,032	5,086,966	5,122,662
	Drainage	4,963,905	4,911,245	4,931,678
	Parks and Reserves	3,104,812	2,814,460	2,781,757
	Miscellaneous	8,284,935	8,541,061	8,692,826
	Street Furniture	1,564,865	1,414,846	1,357,558
	Right of Ways	940,233	983,639	997,579
	Irrigation	175,940	183,737	183,685
TOTAL NON CURRENT ASSETS		103,328,920	104,094,974	125,017,267

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

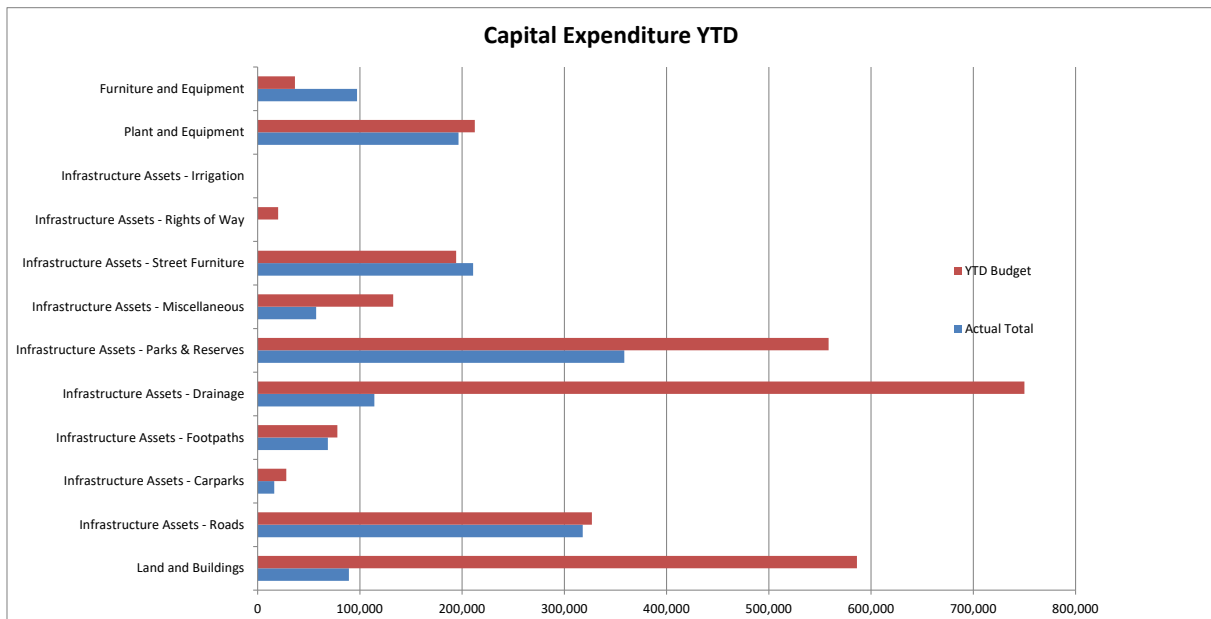
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
NON CURRENT LIABILITIES			
Payables	0	0	13,157
Long Service Leave to other LG's	57,447	74,468	87,297
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,905	3,140,786
Lease Liabilities	1,189,305	1,246,805	1,305,016
Provisions	95,048	120,955	101,367
TOTAL NON CURRENT LIABILITIES	4,152,704	4,253,133	4,647,623
NET ASSETS	112,642,509	108,617,324	131,726,556
EQUITY			
Reserves - Cash Backed	8,608,880	8,591,484	9,122,289
Reserves - Asset Revaluation	71,591,811	71,591,811	92,073,469
Retained Surplus	32,441,818	28,434,029	30,530,798
TOTAL EQUITY	112,642,509	108,617,324	131,726,556
RESERVES - CASH BACKED			
Opening Balance	8,591,484	9,087,247	9,087,247
Transfer to Reserves	17,396	2,891,989	35,041
Transfer from Reserves	0	(3,387,752)	0
TOTAL RESERVES - CASH BACKED	8,608,880	8,591,484	9,122,288
RESERVES - ASSET REVALUATION			
Opening Balance	71,591,811	71,591,811	92,073,469
TOTAL RESERVES - ASSET REVALUATION	71,591,811	71,591,811	92,073,469
RETAINED SURPLUS			
Opening Balance	28,434,029	27,948,844	27,948,844
Change in Net Assets from Operations	4,025,185	(10,579)	2,616,996
Transfer from Reserve	0	3,387,752	0
Transfer to Reserve	(17,396)	(2,891,988)	(35,041)
TOTAL RETAINED SURPLUS	32,441,818	28,434,029	30,530,799
TOTAL EQUITY	112,642,509	108,617,324	131,726,556

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

Capital Acquisitions	Note	Actual New /Upgrade (a)	Actual (Renewal Expenditure) (b)	Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	89,183	144	89,327	586,200	1,428,200	(496,873)
Infrastructure Assets - Roads	13	318,001	0	318,001	326,950	326,950	(8,949)
Infrastructure Assets - Carparks	13	0	16,298	16,298	28,000	40,000	(11,702)
Infrastructure Assets - Footpaths	13	0	68,758	68,758	78,000	90,000	(9,242)
Infrastructure Assets - Drainage	13	0	114,180	114,180	750,000	750,000	(635,820)
Infrastructure Assets - Parks & Reserves	13	353,432	5,169	358,601	558,409	1,143,409	(199,808)
Infrastructure Assets - Miscellaneous	13	25,182	32,120	57,302	132,500	190,000	(75,198)
Infrastructure Assets - Street Furniture	13	6,440	204,232	210,672	194,172	307,198	16,500
Infrastructure Assets - Rights of Way	13	0	0	0	20,000	20,000	(20,000)
Infrastructure Assets - Irrigation	13	0	0	0	0	20,000	0
Plant and Equipment	13	0	196,503	196,503	212,462	240,462	(15,959)
Furniture and Equipment	13	0	97,182	97,182	36,500	36,500	60,682
Capital Expenditure Totals		792,238	734,586	1,526,824	2,923,193	4,592,719	(1,396,369)

Funded By:

Capital Grants and Contributions	477,674	1,074,321	1,754,321	596,647
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	113,912	120,000	140,000	(6,088)
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	935,238	1,728,872	919,060	(1,986,928)
Capital Funding Total	1,049,150	2,923,193	4,592,719	(1,396,369)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 March 2022

Bud Rvw adopted March 2022

	Budget	Budget Review	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	4,500	450	4,950
General Purpose Funding - Rates	11,277,445	47,555	11,325,000
General Purpose Funding - Other	288,866	(2,287)	286,579
Law, Order and Public Safety	70,050	(27,015)	43,035
Health	92,900	34,115	127,015
Education and Welfare	32,900	3,600	36,500
Community Amenities	564,100	194,151	758,251
Recreation and Culture	476,567	25,500	502,067
Transport	1,053,000	429,835	1,482,835
Economic Services	187,800	(31,000)	156,800
Other Property and Services	1,100	18,000	19,100
Total Operating Revenue	14,049,228	692,904	14,742,132
Operating Expense			
Governance	(941,159)	(36,536)	(977,695)
General Purpose Funding	(345,970)	(50,602)	(396,572)
Law, Order and Public Safety	(476,487)	(43,127)	(519,614)
Health	(282,269)	(78,172)	(360,441)
Education and Welfare	(311,577)	(68,621)	(380,198)
Community Amenities	(4,005,297)	(239,710)	(4,245,007)
Recreation and Culture	(4,891,048)	(548,620)	(5,439,668)
Transport	(3,849,082)	(478,432)	(4,327,514)
Economic Services	(507,737)	(39,693)	(547,430)
Other Property and Services	(7,064)	7,064	0
Total Operating Expenditure	(15,617,690)	(1,576,449)	(17,194,139)
Funding Balance Adjustments			
Add back Depreciation	2,442,097	513,590	2,955,687
Adjust Right of Use Assets Liability non-current	0	0	0
Receivables from Other LG's non-current	0	0	0
Adjust Non Current Receivables	0	0	0
Adjustment for increase in current provisions written back	0	0	0
Adjustment for increase in non-current accrued expense (payables)	0	0	0
Adjustment for increase in LSL payable to LG's non-current	0	0	0
Adjust (Profit)/Loss on Asset Disposal	0	(18,000)	(18,000)
Adjust Employee Provisions non-current	(15,028)	0	(15,028)
Net Cash from Operations	858,607	(387,955)	470,652
Capital Revenues			
Grants, Subsidies and Contributions	1,754,321	100,192	1,854,513
Proceeds from Disposal of Assets	140,000	0	140,000
Total Capital Revenues	1,894,321	100,192	1,994,513

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 March 2022

Bud Rvw adopted March 2022

	Budget	Budget Review	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(1,428,200)	(291,458)	(1,719,658)
Infrastructure - Roads	(326,950)	(55,829)	(382,779)
Infrastructure - Car parks	(40,000)	0	(40,000)
Infrastructure - Footpaths	(90,000)	8,084	(81,916)
Infrastructure - Drainage	(750,000)	0	(750,000)
Infrastructure - Parks & Reserves	(1,143,409)	10,000	(1,133,409)
Infrastructure - Miscellaneous	(190,000)	0	(190,000)
Infrastructure - Streetscape	(307,198)	(8,500)	(315,698)
Infrastructure - Rights of Way	(20,000)	(26,000)	(46,000)
Infrastructure - Irrigation	(20,000)	0	(20,000)
Plant and Equipment	(240,462)	(25,000)	(265,462)
Furniture and Equipment	(36,500)	(150,803)	(187,303)
Total Capital Expenditure	(4,592,719)	(539,506)	(5,132,225)
Net Cash from Capital Activities	(2,698,398)	(439,314)	(3,137,712)
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	73,841	0	73,841
Transfer from Reserves	1,837,334	191,130	2,028,464
Purchase of Investments	0	0	0
Advances to Community Groups	0	0	0
Repayment of Debentures	(388,093)	0	(388,093)
Transfer to Reserves	(240,221)	(250,000)	(490,221)
Net Cash from Financing Activities	1,282,861	(58,870)	1,223,991
Net Operations, Capital and Financing	(556,930)	(886,139)	(1,443,069)
Opening Funding Surplus(Deficit)	556,930	926,648	1,483,578
Closing Funding Surplus(Deficit)	0	40,509	40,509

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

COMMUNITY VISION

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

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services and food quality control.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

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

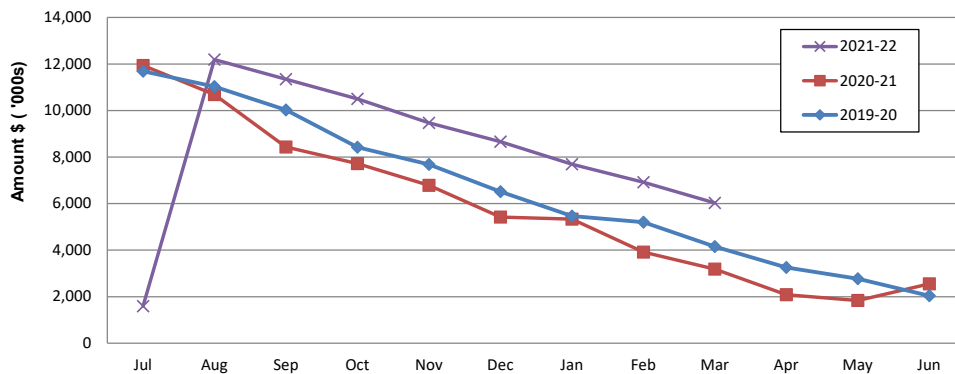
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Rates	47,344	0%	Permanent	Extra revenue from rates raised
Health	34,114	39%	Permanent	Food premises outdoor eating fees, temporary stallholder fees & other health fees are above budget
Community Amenities	207,315	49%	Timing	Timing of various other fees
			Permanent	Bin Collection charges and DAP fees
Recreation and Culture	(29,541)	(7%)	Timing	Timing on Grant income for coastal projects, and revenue from facilities hire
Transport	543,534	58%	Permanent	Extra revenue from parking fines
			Timing	Timing of the receipt of the Main Roads direct grant
Other Property and Services	33,628	4061%	Permanent	Extra reimbursements offset in expenses, and profit on asset sale
Capital Revenues				
Grants, Subsidies and Contributions	(596,647)	(56%)	Timing	Received various grants and contributions as per Note 11 - timing on CSRF for Anderson Pavillion & MRD grants
Total Revenue Variance	247,679			
Operating Expenses				
General Purpose Funding	25,744	(10%)	Timing	Timing of rates recovery costs, and printing & stationery
Law, Order and Public Safety	59,796	(17%)	Timing	Timing in CCTV upgrades, and CCTV strategy
Health	37,199	(17%)	Timing	Timing of projects, including Public health planning
Education and Welfare	(40,187)	17%	Permanent/Timing	Timing of projects, and Depreciation over budget
Community Amenities	84,422	(3%)	Timing	Timing of waste costs.
Recreation and Culture	66,815	(2%)	Timing	Timing of expenditure at the foreshore parks and reserves
Transport	182,516	(6%)	Timing	Timing of road and parking facilities maintenance
Other Property and Services	236,671	(1575%)	Timing	Timing of lease interest expenses and public works, plant and administration overhead allocations
Capital Expenses				
Furniture and Equipment	(60,682)	166%	Permanent	Purchase of IT equipment - budgeted for in 20/21, due to covid received and paid for in 21/22.
Land and Buildings	496,873	(85%)	Timing	Timing of Anderson Pavillion Development
Infrastructure - Drainage	635,820	(85%)	Timing	Timing of drainage at rotunda
Infrastructure - Parks & Reserves	199,808	(36%)	Timing	Timing of Dutch Inn playground upgrade
Infrastructure - Miscellaneous	75,198	(57%)	Timing	Timing of Foreshore development
Total Expenditure Variance	2,053,342			
Non Cash				
Depreciation	317,908	(3%)	Permanent	Increased depreciation charges, due to revaluation at 30 June 2021.
Leave Provisions	(25,907)		Timing	Timing of employee leave provisions - reviewed every 6 months
Total Non Cash	310,001			
Financing				
Transfer from Reserves	(57,996)	(100%)	Timing	Transfers from reserves to occur once capital projects are further progressed

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

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 March 2022	30 June 2021	YTD 31 March 2021
		\$	\$	\$
Current Assets				
Municipal Account		1,178,042	2,879,751	1,657,179
Till Floats & Petty Cash		1,300	1,300	700
Term Investments		5,364,727	12,764	2,818,856
Restricted - Reserves		8,601,202	8,591,484	9,122,289
Restricted - Trust Deposits		674,684	674,180	673,676
Rates		317,649	147,194	385,591
Emergency Services Levies		89,428	29,940	93,257
Rates and ESL Rebates		170,149	369	124,830
Accounts Receivable - Debtors		106,142	169,289	110,649
Provision for Doubtful Debts - Debtors		(19,392)	(14,545)	(16,310)
Accounts Receivable - Infringements		536,096	436,601	524,169
Provision for Doubtful Debts - Infringements		(198,115)	(189,407)	(94,911)
Accrued Income		26,272	8,114	49,485
Self Supporting Loans		31,408	62,141	30,076
Prepayments		78,141	29,259	0
Long Service Leave from other LG's		0	0	44,390
Other		78,400	0	(1,072)
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(24,367)	(23,795)	(24,367)
		17,045,121	12,847,994	15,532,644
Less: Current Liabilities				
Payables		(401,925)	(482,586)	(325,640)
Bonds - other creditors		(691,203)	(613,334)	(604,347)
Trust - POS		(674,180)	(674,180)	(673,676)
Income in Advance		(172,636)	(342,701)	(80,845)
Accrued Expenses		(351,619)	(509,107)	(1,507,181)
Long Service Leave to other LG's		(37,147)	(15,093)	(999)
Interest Bearing Liabilities		(16,283)	(329,882)	(15,851)
Lease Liability		(57,129)	(58,211)	(1,999)
Provisions		(1,098,306)	(1,047,417)	(964,068)
		(3,500,428)	(4,072,511)	(4,174,606)
Less:				
Cash Reserves	7	(8,601,202)	(8,591,484)	(9,122,289)
Loans - Clubs		(31,408)	(62,141)	(30,076)
Add:				
Loans		16,283	329,882	15,851
Lease Liability		57,129	58,211	3,328
Provisions		1,098,306	1,047,417	964,068
Net Current Funding Position		6,026,672	1,557,368	3,185,592

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Green or ESG Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Bank Account	Variable	N	1,178,042			1,178,042	NAB	At Call
(b) Term Deposits								
Term Deposit 12-770-3360	0.30%	N			674,684	674,684	NAB	20-Apr-22
Term Deposit 64-955-9802	0.28%	N	6,428			6,428	NAB	14-Jun-22
Term Deposit 53-888-6659	0.28%	N	6,362			6,362	NAB	14-Jun-22
Term Deposit 036-157 58-1864	0.32%	N		1,859,751		1,859,751	WESTPAC	15-Apr-22
Term Deposit 036-030 20-5968	0.23%	N		1,852,936		1,852,936	WESTPAC	04-Jun-22
Term Deposit 82-161-5977	0.27%	N		622,850		622,850	NAB	05-Apr-22
Term Deposit 32-952-2154	0.18%	N	400,250			400,250	NAB	19-Apr-22
Term Deposit 0210914064331 (Green Deposit)	0.21%	Y		1,620,640		1,620,640	CBA	12-Apr-22
Term Deposit 0220124117193 (ESGTD)	0.27%	Y		1,612,885		1,612,885	CBA	24-May-22
Term Deposit 59-703-7729	0.18%	N	1,200,361			1,200,361	NAB	19-Apr-22
Term Deposit 70-265-2839	0.36%	N		96,491		96,491	NAB	11-Apr-22
Term Deposit 0220204068874 (ESGTD)	0.25%	Y	1,250,673			1,250,673	CBA	05-Apr-22
Term Deposit 0220330085073 (ESGTD)	0.15%	Y	1,000,123			1,000,123	CBA	30-May-22
Term Deposit 0220303074756 (ESGTD)	0.15%	Y	1,000,000			1,000,000	CBA	04-Apr-22
Term Deposit 43-714-6547	0.43%	N	500,530			500,530	NAB	23-Jun-22
Term Deposit 36-657-7533	0.45%	N		935,648		935,648	NAB	07-Jun-22
Total			6,542,769	8,601,202	674,684	15,818,654		

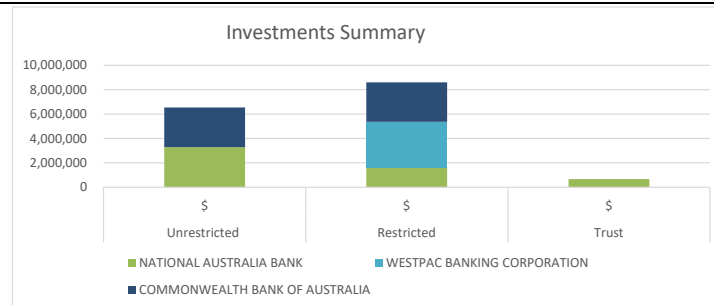
SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green/ESG Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	3,291,973	1,654,989	674,684	5,621,646	35.5%	0	5,621,646
WESTPAC BANKING CORPORATION	0	3,712,687	0	3,712,687	23.5%	0	3,712,687
COMMONWEALTH BANK OF AUSTRALIA	3,250,796	3,233,526	0	6,484,322	41.0%	6,484,322	-
TOTAL	6,542,769	8,601,202	674,684	15,818,654	100%	6,484,322	9,334,333

Comments/Notes - Investments

Rates due date was 28 September, and excess Municipal (unrestricted) Cash deposits were invested in early October.
90 day Bank bill rate as at 31 March 2022 0.21%

When interest rates are competitive, the Town invests in Green Deposits and in Environmental, Social, Governance Term Deposits (ESGTD).



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

Note 5: BUDGET AMENDMENTS

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

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

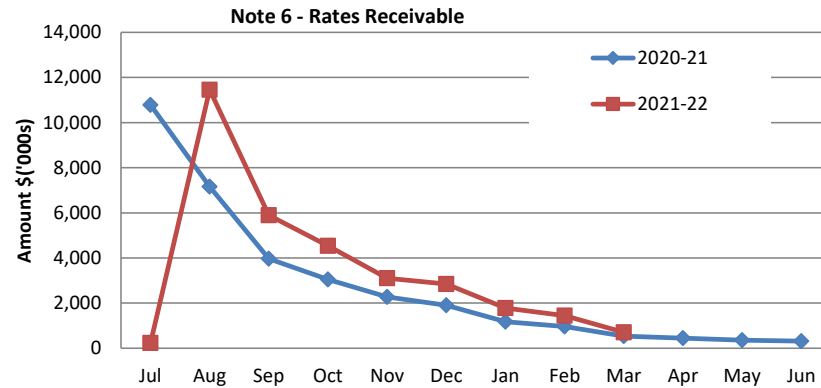
GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
Various	Permanent Changes						
	Mid Year Budget Review	10.1.3 March 2022	Various	(495,590)	40,509		40,509
				(495,590)	40,509	0	

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

Note 6: RECEIVABLES

Receivables - Rates

	YTD 31 March 2022	YTD 31 March 2021	30 June 2021
Opening Arrears Previous Years	\$ 369,991	\$ 269,670	\$ 320,388
Levied this year	11,324,789	10,870,551	10,886,915
<u>Less</u> Collections to date	(10,991,791)	(10,599,462)	(10,837,312)
Equals Current Outstanding	702,989	540,759	369,991
Net Rates Collectable	702,989	540,759	369,991
% Collected	93.99%	95.15%	96.70%



Comments/Notes - Receivables Rates

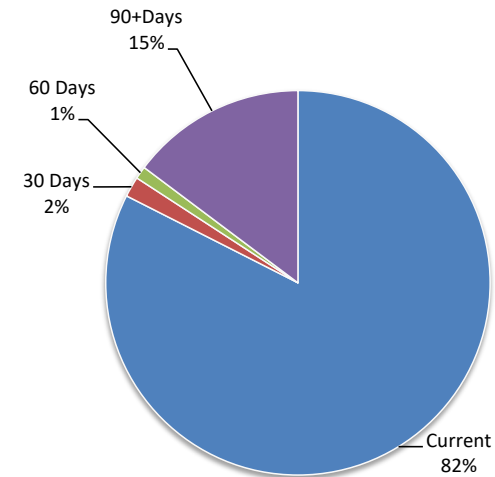
Rates were issued 19 August 2021, with a due date of 28 September 2021.
 In 2020-2021 the due date was 4 September 2020.

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	87,531	1,819	1,123	15,669
Total Receivables General Outstanding				106,142

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

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

Note 6: RECEIVABLES (Continued)

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

Debtor No	Debtor Name	>90 days \$	Total \$	Narration
1040	Lucky Seven WA Pty Ltd	\$ 4,090.57	\$ 4,157.00	Health licence fees
782	P Salmeri	\$ 1,218.82	\$ 1,239.52	Health licence fees
556	Ocean Group Cottesloe Pty Ltd	\$ 1,000.00	\$ 1,000.00	Food Act Infringement

Comments/Notes - Receivables General

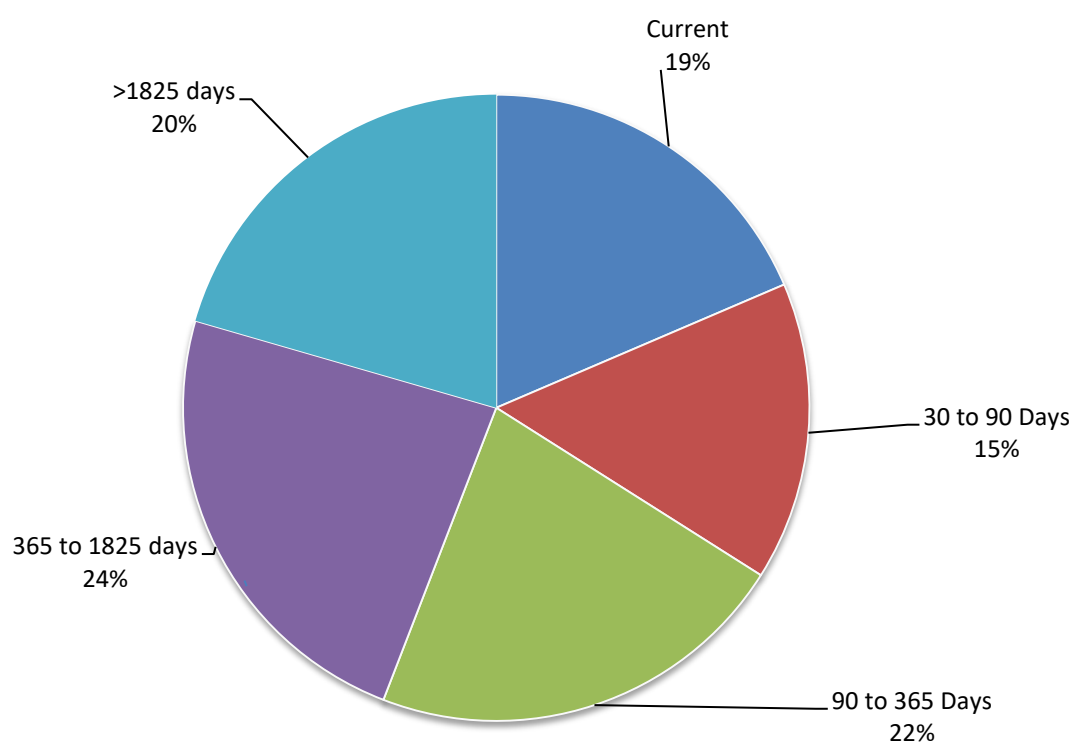
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2022

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	99,508	82,665	117,340	126,586	109,997
Total Receivables General Outstanding					<u>536,096</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 March 2022

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	\$ 198,948	\$ 496	\$ 403	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 199,351
Property Reserve	220	1,425,517	1,434,965	3,314	2,905	0	0	(1,000,000)	0	428,831	1,437,870
Parking Reserve	221	11,751	11,752	29	24	0	0	0	0	11,780	11,776
Infrastructure Reserve	226	358,454	388,334	896	786	169,892	0	(160,409)	0	368,833	389,120
Leave Reserve	227	299,447	299,541	749	607	0	0	(57,996)	0	242,200	300,148
Civic Centre Reserve	228	249,340	271,174	623	549	0	0	0	0	249,963	271,723
Library Reserve	229	190,845	190,902	477	387	0	0	0	0	191,322	191,289
Legal Reserve	262	149,694	149,740	374	303	0	0	0	0	150,068	150,043
Foreshore Redevelopment Reserve	273	3,721,030	3,389,686	7,993	6,863	0	0	(598,929)	0	3,130,094	3,396,549
Right of Way Reserve	276	125,309	195,368	313	396	50,000	0	(20,000)	0	155,622	195,764
Sculpture and Artworks	299	118,189	118,225	296	239	0	0	0	0	118,485	118,464
Green Infrastructure Reserve Fund	307	189,798	189,853	474	384	0	0	0	0	190,272	190,237
Active Transport Reserve	308	514,711	514,861	1,287	1,042	0	0	0	0	515,998	515,903
Information Technology Reserve	309	667,776	692,972	1,669	1,404	0	0	0	0	669,445	694,376
Recreation Precinct Reserve	310	0	9,556	0	19	0	0	0	0	0	9,575
Shark Barrier Reserve	323	135,460	135,500	339	274	0	0	0	0	135,799	135,774
Public Open Space Reserve	384	400,000	400,107	1,000	810	0	0	0	0	401,000	400,917
		8,756,194	8,591,484	20,329	17,396	219,892	0	(1,837,334)	0	7,159,081	8,608,880

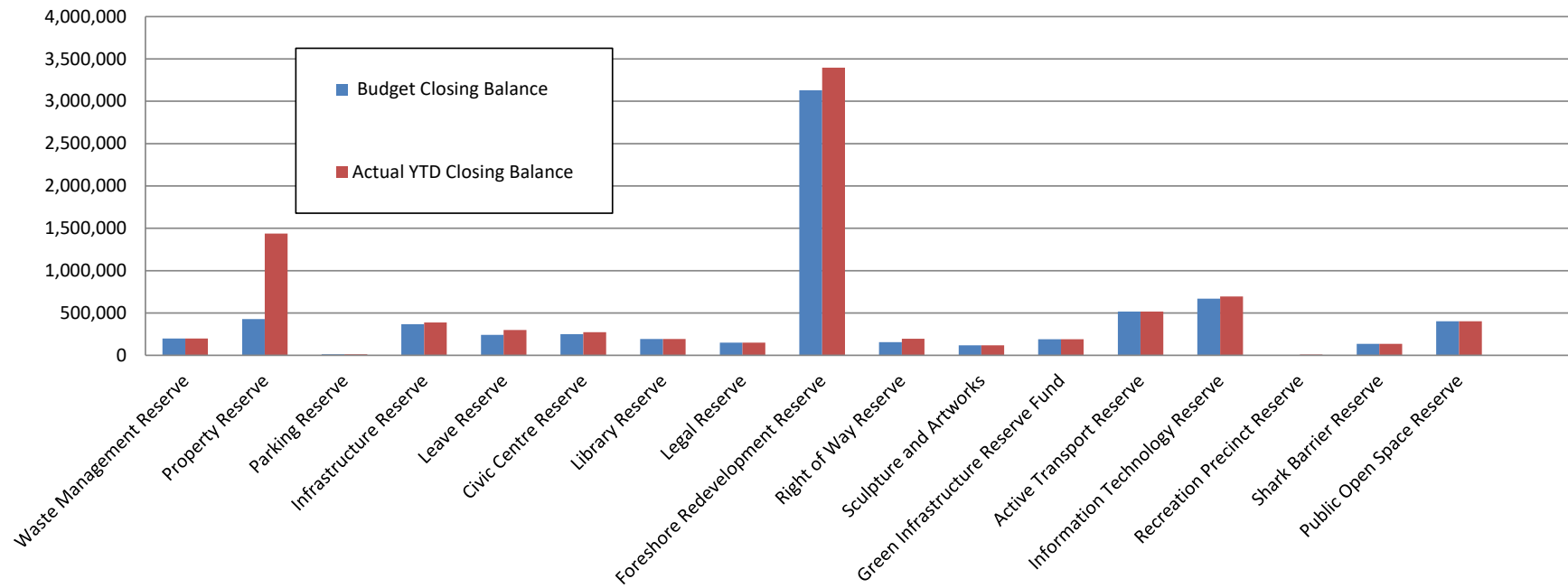
Comments/Notes - Reserves

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

Note 7: Cash Backed Reserve (Continued)

2021-22

Note 7 - Year To Date Reserve Balance to End of Year Estimate



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

Note 8: CAPITAL DISPOSALS

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget				
					YTD 31 03 2022				
					Proceeds full	Amended Annual		Variance	
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		year	Budget Profit/(Loss)	Actual Profit/(Loss)	Profit/(Loss)	Comments
\$	\$	\$	\$		\$	\$	\$	\$	
19,905	0	19,905	0	Disposal of mowing ute (1448)	18,000	0	0	0	
17,859	0	17,859	0	Disposal of reticulation ute (1445)	18,000	0	0	0	
16,950	0	16,950	0	Disposal of carpenter ute (1446)	0	0	0	0	C/Fwd from PY
31,645	0	31,645	0	Disposal of passenger vehicle (1499)	0	0	0	0	C/Fwd from PY
27,552		27,552		Disposal of passenger vehicle (1498)	30,000				
				Disposal of passenger vehicle	31,000				
				Disposal of passenger vehicle	19,000				
				Disposal of ranger vehicle	24,000				
113,912	0	113,912	0		140,000	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 March 2022

Note 9: RATING INFORMATION		Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Total Revenue \$	Budget Rate Revenue \$
RATE TYPE								
Differential General Rate								
GRV - Residential Improved (RI)		0.071001	3,236	129,796,743	9,215,699	25,665	9,241,364	9,179,714
GRV - Residential Vacant (RV)		0.071001	79	3,441,820	244,373		244,373	254,831
GRV - Commercial Improved (CI)		0.071001	65	7,959,186	565,110		565,110	566,678
GRV - Commercial Vacant (CV)		0.071001	2	120,500	8,556		8,556	8,556
GRV - Commercial Town (CT)		0.082283	119	10,651,931	876,472		876,472	876,473
GRV - Industrial (I)		0.071001	1	28,020	1,989		1,989	1,989
Sub-Totals			3,502	151,998,200	10,912,198	25,665	10,937,863	10,888,241
Minimum Payment		Minimum \$						
GRV - Residential Improved (RI)		1,202	292	4,316,000	350,984		350,984	353,388
GRV - Residential Vacant (RV)		1,202	4	1,170	4,808		4,808	4,808
GRV - Commercial Improved (CI)		1,202	11	132,224	13,222		13,222	13,222
GRV - Commercial Town (CT)		1,202	19	253,171	22,838		22,838	22,838
Sub-Totals			326	4,702,565	391,852	0	391,852	394,256
Concession							11,329,715 (4,926)	11,282,497 (5,052)
Amount from General Rates							11,324,789	11,277,445
Ex-Gratia Rates							0	0
Specified Area Rates							0	0
Totals							11,324,789	11,277,445

Comments - Rating Information

Rates issue date was 19 August 2021, and due date was 28 September 2021.

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 105 - Community Organisation	89,774		34,269	34,269	55,505	55,505	5,059	5,059
Loan 107 - Joint Library Project	2,880,199		263,264	263,264	2,616,935	2,616,935	183,285	183,285
Loan 108 - Community Organisation	170,813		16,065	32,349	154,748	138,464	2,315	4,411
	3,140,786	0	313,599	329,882	2,827,187	2,810,904	190,659	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 March 2022

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details	Grant/Contribution Provider	2021-22 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
						Received	Not Received
GENERAL PURPOSE FUNDING		\$	\$	\$	\$	\$	\$
Grants Commission - General	WALGGC	78,201		78,201		73,404	4,797
Grants Commission - Roads	WALGGC	47,165		47,165		29,330	17,835
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		22,651	
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		4,253	7,547
Dune restoration planting tube stocks	Department of Planning, Lands and Heritage - Coastwest	6,738		6,738		2,021	4,717
Contribution towards ANZAC day	RSL	1,818		1,818			1,818
Dutch Inn	Government Departments	218,000			218,000	200,250	17,750
Drainage Construction - Foreshore	Government Departments & Insurance	118,071			118,071	50,000	68,071
Anderson Pavillion	Department of Local Government Sports and Recreation CSRFF	400,000			400,000		400,000
Log Fencing	Government Departments	30,000			30,000		30,000
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
State Black Spot Program	Main Roads WA	0				13,267	
Eric St Shared Path	Department of Transport	35,000			35,000	15,000	20,000
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	66,950	0
Main Roads - Railway st	Main Roads WA	173,300			173,300	68,852	104,448
Street Tree Planting	Urban Canopy Program	13,000			13,000	12,428	572
Perth to Fremantle End of trip Cycling facilities Stage 1	Department of Transport	20,000			20,000	50,927	
Contributions	Various	0				51,698	
TOTALS		1,377,779	0	303,458	1,074,321	737,968	751,791

Operating
Non-Operating

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

260,294
477,674
737,968

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 31-Mar-22
Cash in lieu of public open space	\$ 674,180	\$ 504	\$ 0	\$ 674,684
	674,180	504	0	674,684

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

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Adopted Budget	Budget Review	Annual Budget	YTD Variance (Under)/Over	Comment
	Car Parks							
○	Implementation of Parking Strategy	5.9000.5	2,351	20,000	20,000	20,000	(17,649)	
●	ACROD Bays Installation and Upgrade	5.9000.2	13,947	8,000	20,000	20,000	5,947	
●	Car Parks Total		16,298	28,000	40,000	40,000	(11,702)	
	Drainage/Culverts							
	Drainage Construction - Foreshore	10.6081.2	114,180	750,000	750,000	750,000	(635,820)	
	Drainage/Culverts Total		114,180	750,000	750,000	750,000	(635,820)	
	Footpaths							
●	Eric Street Shared Path	15.1051.2	47,287	70,000	70,000	70,000	(22,713)	
●	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	21,471	8,000	21,916	20,000	13,471	
●	Footpaths Total		68,758	78,000	91,916	90,000	(9,242)	
	Irrigation							
○	Replacement of Reticulation Pump at Cottesloe Oval	20.1136.2	0	0	10,000	10,000		
○	Replacement of Reticulation Pump at Pearse Street	20.6090.2	0	0	10,000	10,000	0	
○	Irrigation Total		0	0	20,000	20,000	0	
	Right of Ways							
○	ROW 14B	24.2074.2	0	20,000	46,000	20,000	(20,000)	
○	Right of Way Total		0	20,000	46,000	20,000	(20,000)	
	Parks and Ovals							
●	Dutch Inn Playground Upgrade (C/F)	30.7031.2	333,068	388,409	388,409	388,409	(55,341)	
○	East Cottesloe Playground	30.7035.2	5,169	90,000	340,000	340,000	(84,831)	
○	TBA Playground Upgrade	30.9000.2	0	40,000	340,000	340,000	(40,000)	
●	Skate Park Preliminaries	30.7045.2	20,364	40,000	50,000	50,000	(19,636)	
○	Shade Sails	30.4085.2	0	0	15,000	25,000	0	
○	Parks and Ovals Total		358,601	558,409	1,133,409	1,143,409	(199,808)	
	Buildings							
○	Barchetta Public Toilets Surface Improvements	35.4019.2	0	0	0	12,000	0	
○	Seaview Kindergarten - Kitchen Upgrades	35.4180.2	0	16,200	20,000	16,200	(16,200)	
○	Sports Precinct Development	35.4010.2	89,272	570,000	1,565,130	1,400,000	(480,728)	
	Civic Centre - War Memorial Hall - floor maintenance	new	0	0	12,000	0	0	
	Civic Centre - Replace Smoke Detectors	new			11,000	0		
	Rugby Clubhouse Floor	35.4170.2	55	0	20,000	0	55	
○	Buildings Total		89,327	586,200	1,628,130	1,428,200	(496,873)	
	Roads							
●	Railway Street	40.1156.2	314,343	260,000	315,829	260,000	54,343	From 20/21
○	Broome St Blackspot	41.1030.2	3,658	0		0	3,658	
○	Florence Street	40.1066.2	0	66,950	66,950	66,950	(66,950)	
●	Roads Total		318,001	326,950	382,779	326,950	(8,949)	
	Miscellaneous Infrastructure							
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	25,182	80,000	120,000	120,000	(54,818)	
●	Beach Access Closures	45.4131.2	31,620	32,500	40,000	50,000	(880)	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	500	20,000	20,000	20,000	(19,500)	
○	Miscellaneous Infrastructure Total		57,302	132,500	180,000	190,000	(75,198)	

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

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Adopted Budget	Budget Review	Annual Budget	YTD Variance (Under)/Over	Comment
	Streetscapes							
⊙	Street Tree Planting	42.9000.5	210,672	194,172	254,198	294,198	16,500	
○	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	0	13,000	13,000	0	
	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 3	new	0	0	48,500	0	0	
⊙	Streetscapes Total		210,672	194,172	315,698	307,198	16,500	
	Plant , Equipment & Vehicles Total							
●	Plant, Machinery & Equipment	47.9000.2	196,503	212,462	265,462	240,462	(15,959)	
●	Plant , Equip. & Vehicles Total		196,503	212,462	265,462	240,462	0	
	Furniture & Office Equip.							
○	Photocopier	49.9000.18	0	25,000	0	25,000	(25,000)	
○	Public Consultation Software	49.9000.27	0	11,500	11,500	11,500	(11,500)	
	Sound Level Meter	49.9000.23	2,812	0	0	0	2,812	In C/fwd 20-21 surplus, which has a \$803 budget remaining.
	IT Hardware replacement	49.9000.14	94,370	0	0	0	94,370	In C/fwd 20-21 surplus, which has a \$100k budget remaining. Items were delayed due to covid.
	IT equipment for covid	49.9000.14	0	0	30,000	0	0	
●	Furniture & Office Equip. Total		97,182	36,500	41,500	36,500	94,370	
○	Capital Expenditure Total		1,526,824	2,923,193	4,894,894	4,592,719	(1,346,722)	

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING MARCH 2022 AND PRESENTED TO A MEETING OF THE COUNCIL, HELD ON 24 MAY 2022

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
03/03/2022	1969.2-01	Australian Services Union	Payroll Deduction	259.00
03/03/2022	1969.3-01	Department of Human Services	Payroll Deduction	419.37
03/03/2022	1969.1774-01	Easisalary Pty Ltd	Payroll Deduction	606.79
03/03/2022	1969.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	374.57
03/03/2022	1968.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	34,495.94
04/03/2022	1970.3412-01	Abel Property	Rates Refund	893.68
04/03/2022	00027234	Alinta	Gas supply	51.80
04/03/2022	1970.3611-01	Allwest Plant Hire Australia Pty Lt	Hire of Tracks Bobcat	885.50
04/03/2022	1972.3511-01	Ambrosini Global Recruitment	Labour hire	1,040.60
04/03/2022	1970.2058-01	Aust West Auto Electrical Pty Ltd	Electrical reapi	836.20
04/03/2022	1971.98000-01	Australian Taxation Office	Payroll Deduction	60,137.34
04/03/2022	1970.1102-01	Betta Turf	Landscaping supplies	71.50
04/03/2022	1970.941-01	Boatshed Market Pty Ltd T/A Boatshe	Catering services	1,263.00
04/03/2022	1970.188-01	Bob Jane T-Mart	Supply of tyres	452.00
04/03/2022	1970.2028-01	Bug Busters	Beehive Removal - Jasper Green Park	396.00
04/03/2022	1973.1721-01	Business Fuel Cards Pty Ltd	Fuel for Fleet Vehicles	7,173.56
04/03/2022	1970.2089-01	Central Regional TAFE	Training course	765.20
04/03/2022	1970.82-01	Civica Pty Ltd	IT support	320.65
04/03/2022	1970.2424-01	Corsign WA Pty Ltd	Glass repair	286.00
04/03/2022	1970.2354-01	CSCH Pty Ltd t/as Charles Service	Cleaning services	4,125.65
04/03/2022	1970.1361-01	Department of Transport	Vehicle Search Fee	5,144.30
04/03/2022	1970.1503-01	Diamond Hire	Hire Cherry Picker	954.00
04/03/2022	1970.2177-01	Distinctive Homes WA Pty Ltd	Material on verge refund	1,081.00
04/03/2022	1970.2899-01	E Group Holdings Pty Ltd Trading As	Annual fire system maintenance	204.60
04/03/2022	1970.2341-01	Electricity Generation and Retail	Electricity supply	2,719.06
04/03/2022	1970.1672-01	Environmental Health Australia (WA)	Training course	200.00
04/03/2022	1970.1479-01	Environmental Wastewater C S Pty Lt	Street Sweeping & Drain Cleaning services	1,346.95
04/03/2022	1970.3616-01	Farm Information Services Pty Ltd	Training course	900.00

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
04/03/2022	1972.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	6,309.38
04/03/2022	1970.1724-01	Galena Nominees P/L atf Jason	Foreshore Refurbishing Sign	208.96
04/03/2022	1970.1115-01	Green Skills Inc	Watering services	676.50
04/03/2022	1970.2612-01	Instant Toilets & Showers Pty Ltd T	Portable toilet hire	4,801.88
04/03/2022	1970.2644-01	Integrated Management Consultants P	Vehicle service	648.00
04/03/2022	00027235	J Penny	Payment refund	74.80
04/03/2022	1970.3484-01	M T Duckett	Emergency management services	1,624.84
04/03/2022	1970.89-01	Major Motors Pty Ltd	Truck service	1,059.75
04/03/2022	1970.88-01	Managed IT Pty Ltd	Purchase of laptops	21,183.98
04/03/2022	1970.19-01	McLeods Barristers & Solicitors	Legal advice	13,206.57
04/03/2022	1970.505-01	Melville Mazda	Vehicle service	1,064.15
04/03/2022	1970.951-01	Melville Subaru	Vehicle service	356.00
04/03/2022	1970.86-01	Midshore Pty Ltd T/as Statewide Lin	Install yellow No Stopping Lines	1,238.60
04/03/2022	1970.2811-01	Nature Based Play Pty Ltd	Supply/Deliver 6 Stepper Stools	429.00
04/03/2022	1970.2663-01	Officeworks Ltd	General stationery	999.00
04/03/2022	1970.976-01	PRW Contracting Pty Ltd T/A Claremo	Install Humps at crossover	1,430.00
04/03/2022	1970.1713-01	Melville Nissan	Vehicle replacement purchase	30,800.00
04/03/2022	1970.988-01	Securex Pty Ltd	Database repair	368.00
04/03/2022	1970.3612-01	Stephen Glenn Skroza T/as Greenwood	Marquee set up	785.00
04/03/2022	1970.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Landscaping supplies	655.20
04/03/2022	1970.3037-01	Surun Services Pty Ltd	Power checks	600.60
04/03/2022	1970.113-01	Telstra Corporation Limited	Communications charges	235.18
04/03/2022	1970.2504-01	The Fruit Box Group Pty Ltd	Milk supply	900.69
04/03/2022	00027233	Town of Cottesloe	BA refund	171.65
04/03/2022	1970.661-01	T-Quip	Truck service	422.40
04/03/2022	1970.2512-01	Trustee for Fiford Family Trust T/A	Tree Inspections	1,265.00
04/03/2022	1970.607-01	Turf Care WA Pty Ltd	Landscaping supplies	8,712.00
04/03/2022	1970.3614-01	Valrose Pty Ltd	Consultancy Fee	2,694.03
04/03/2022	1970.602-01	WA Treasury Corporation	Loan Repayments for Loan #105+ Loan #107	242,938.72
04/03/2022	1970.84-01	West Australian Local Government As	Training course	2,434.50
04/03/2022	1970.37-01	Winc Australia Pty Limited	General stationery	554.22
04/03/2022	1970.3382-01	Woodlands Distributors Pty Ltd	Dog Waste Bags	3,784.00
04/03/2022	1970.1671-01	Work Clobber	Protective clothing	189.00
04/03/2022	1970.3097-01	Zaccaria Concerts and Touring Pty L	Bond refund	6,375.03
11/03/2022	1974.3618-01	Amelia M Cann Nominees Pty Ltd	Rates Refund	630.56

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
11/03/2022	1974.2865-01	Azul Profundo Pty Ltd T/As Cloud Ni	Drycleaning service	107.70
11/03/2022	1974.544-01	B M Pember	IT Software Support 14-25 Feb	8,976.00
11/03/2022	1974.62-01	Bunnings Group Ltd	Hardware Supplies	703.45
11/03/2022	1974.574-01	Burgess Rawson (WA) Pty Ltd	Carpark lease Napoleon St	7,994.05
11/03/2022	1974.3613-01	C W Herdman	Payments Refund	270.00
11/03/2022	1974.3619-01	D P L Rodriguez	Rates Refund	391.23
11/03/2022	1974.3622-01	D Van den Broek	Bond refund	500.00
11/03/2022	1974.3623-01	G Chou	Bond refund	200.00
11/03/2022	1974.2612-01	Instant Toilets & Showers Pty Ltd T	Fresh water flush Indiana	55.99
11/03/2022	1974.2511-01	IPN Medical Centres Pty Ltd T/as	Pre-employment medicals	165.00
11/03/2022	1974.172-01	Martins Trailer Parts Pty Ltd	Replace Trailer Hitch Clip	7.73
11/03/2022	1974.3620-01	N J Lenegan	Bond refund	500.00
11/03/2022	1974.803-01	Natural Area Holdings PL T/A Enviro	1 Day Watering - Dune Revegetation	574.20
11/03/2022	1974.15-01	Poolegrave Engravers	Memorial plate service	82.50
11/03/2022	1974.2322-01	Price Consulting Group Pty Ltd	Consultancy Fee	2,420.00
11/03/2022	1974.2067-01	Solo Resource Recovery	Waste removal - January	100,681.25
11/03/2022	1974.3159-01	Softwoods Timberyards Pty Ltd T/A P	Infrastructure bond refund	1,000.00
11/03/2022	1974.52-01	Town of Claremont	WESROC Program Cost	12,560.06
11/03/2022	1974.3624-01	V Cohen	Dog sterilisation refund	150.00
11/03/2022	1974.3621-01	Viviens Models Management	Bond refund	200.00
16/03/2022	1975.2191-01	Air Concepts Pty Ltd TA Airflow	Aircon maintenance	308.00
16/03/2022	1975.1560-01	Astro Synthetic Turf Pty Ltd	Replacement of soft wall	4,345.00
16/03/2022	1975.871-01	AUSRECORD	General stationery	379.39
16/03/2022	1975.544-01	B M Pember	IT Software Support 28 Feb - 11 Mar	7,480.00
16/03/2022	1975.2505-01	B R Christian	Rates Refund	3,404.98
16/03/2022	1975.3150-01	BrightMark Group Pty Ltd	Cleaning of Indiana public toilet	6,943.93
16/03/2022	1975.2121-01	C.A Cary & C.S Mueller	One Hour Performance Seniors Morning Tea	500.00
16/03/2022	1975.1464-01	D U Electrical Pty Ltd	Electrical repair	278.30
16/03/2022	1975.545-01	Department of Fire & Emergency Serv	2021/22 ESL Quarter 3	532,065.11
16/03/2022	1975.2772-01	Department of Mines, Industry	Building services levies	17,308.08
16/03/2022	1975.1361-01	Department of Transport	Vehicle search fee	5,637.30
16/03/2022	1975.1503-01	Diamond Hire	Supply Cherry Picker	400.00
16/03/2022	1975.1226-01	Ellenby Tree Farm Pty Ltd	26 additional trees	2,722.50
16/03/2022	1975.1479-01	Environmental Wastewater C S Pty Lt	Street Sweeping	5,747.50
16/03/2022	1975.2560-01	G Ruse	Bond refund	500.00

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
16/03/2022	1975.77-01	Galvins Plumbing Supplies	Plumbing services	17.22
16/03/2022	1975.1115-01	Green Skills Inc	Plant watering service	676.50
16/03/2022	1975.2863-01	Insideout Building Pty Ltd	Infrastructure bond refund	1,500.00
16/03/2022	1975.1042-01	Iron Mountain Australia Group Pty L	Records storage	204.36
16/03/2022	1975.1985-01	Julieman Pty Ltd T/A Complete Build	Supply Pop Rivet for Memorial Seat	123.75
16/03/2022	1975.80-01	Kennards Hire Pty Ltd	Supply Light Tower for 10 Days	700.80
16/03/2022	1975.2679-01	L F Chapman	Bond refund	200.00
16/03/2022	1975.22-01	Landgate - VGO	Gross Rental Valuation	70.40
16/03/2022	1975.3484-01	M T Duckett	Emergency management services	874.91
16/03/2022	1975.89-01	Major Motors Pty Ltd	Service Water Truck	457.38
16/03/2022	1975.88-01	Managed IT Pty Ltd	IT Software Support - March	24,430.25
16/03/2022	1975.1915-01	Marketforce Pty Ltd	Cott News Page - Post	2,232.73
16/03/2022	1975.19-01	McLeods Barristers & Solicitors	Legal advice	8,551.76
16/03/2022	1975.86-01	Midshore Pty Ltd T/as Statewide Lin	Street lining service	330.00
16/03/2022	1975.3534-01	Moore Australia (WA) Pty Ltd	Rates Comparison Report	440.00
16/03/2022	1975.803-01	Natural Area Holdings PL T/A Enviro	Plant watering service	4,860.90
16/03/2022	1975.1245-01	Nu-Trac Rural Contracting	Beach Cleaning	12,239.00
16/03/2022	1975.2663-01	Officeworks Ltd	General stationery	154.38
16/03/2022	1975.2742-01	Pathfinder Holdings Pty Ltd T/as Perth cad centre	Subscription renewal	13,992.00
16/03/2022	1975.3275-01	Pinochle Holdings Pty Ltd	Tree watering for Napoleon St	1,170.22
16/03/2022	1975.2886-01	Quadient Finance Australia Pty Ltd	Folding machine lease	411.40
16/03/2022	1975.3023-01	RSR Signage Pty Ltd Trading as	Bus Graphic - Cott Cat Shuttle Bus	1,625.18
16/03/2022	1975.2450-01	Scotch College	Bond refund	200.00
16/03/2022	1975.2601-01	Sea Containers WA Pty Ltd	20 FT Storage Container hire	123.20
16/03/2022	1975.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Limestone supplies	426.60
16/03/2022	1975.113-01	Telstra Corporation Limited	Communications charges	2,119.47
16/03/2022	1975.3254-01	Ultimo Catering & Events Pty Ltd	Catering services	170.95
16/03/2022	1975.118-01	Water Corporation	Water usage	275.18
16/03/2022	1975.85-01	Western Metropolitan Regional Counc	Verge valet collection	12,201.74
16/03/2022	1975.24-01	ZircoDATA Pty Ltd	Storage of Records	670.18
17/03/2022	1977.2-01	Australian Services Union	Payroll Deduction	259.00
17/03/2022	1978.1721-01	Business Fuel Cards Pty Ltd	Fuel for Fleet Vehicles	8,629.98
17/03/2022	1977.3-01	Department of Human Services	Payroll Deduction	419.37
17/03/2022	1977.1774-01	Easisalary Pty Ltd	Payroll Deduction	596.79
17/03/2022	1977.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	374.57

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17/03/2022	00027236	J Pilkington	Rates Refund	4,501.00
17/03/2022	1979.1098-01	National Australia Bank Business Vi	Letter distribution service - \$450.00	2,462.10
			Zoom standard pro & webinar - \$177.05	
			Adobe Acrobat Pro - \$8.06	
			Adobe Acrobat Pro - \$224.93	
			Queensland plate search - \$171.00	
			Catering supplies - \$86.55	
			Decorations supplies - \$64.73	
			Catering supplies - \$20.48	
			Catering supplies - \$20.00	
			Adobe All-apps - \$76.99	
			Membership renewal - \$335.00	
			Mailchimp monthly plan - \$36.90	
			Interest and other charges - \$15.42	
			Adobe In-design - \$29.99	
			Membership renewal - \$745.00	
17/03/2022	1976.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	35,293.82
25/03/2022	1980.3627-01	A L Coxon	Youth citizen of the year prize	2,000.00
25/03/2022	1980.3634-01	A Stewart	Event application refund	980.00
25/03/2022	1980.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Milk Supplies	10.97
25/03/2022	1980.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	11.00
25/03/2022	1980.1581-01	Andrew J Donaghey T/as Perth Restor	Repair to entry gate	715.00
25/03/2022	1980.1615-01	Armando Sports	Basketball hoop supplies	1,012.00
25/03/2022	1980.3560-01	ASV Sales & Services (WA) Pty Ltd	Supply Track Bobcat	275.00
25/03/2022	1980.2865-01	Azul Profundo Pty Ltd T/As Cloud Ni	Drycleaning service	262.70
25/03/2022	1980.188-01	Bob Jane T-Mart	Tyre supplies	100.00
25/03/2022	1980.3150-01	BrightMark Group Pty Ltd	Cleaning of Indiana public toilet - 3 months	20,831.79
25/03/2022	1980.62-01	Bunnings Group Ltd	Hardware Supplies	75.61
25/03/2022	1980.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary cleaning service	2,058.40
25/03/2022	1980.121-01	Chubb Fire & Security Pty Ltd	Emergency Light Testing	252.45
25/03/2022	1980.610-01	Construction Training Fund	Construction Training Fund Levies	298.70
25/03/2022	1980.2424-01	Corsign WA Pty Ltd	Sign supplies	966.90
25/03/2022	1980.1503-01	Diamond Hire	Hire of Pedestrian Roller	175.00
25/03/2022	1980.1093-01	Dormakaba Australia Pty Ltd	Diagnose /Repair Fault (Exit Button)	328.20
25/03/2022	1980.2341-01	Electricity Generation and Retail	Electricity supply	448.87

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25/03/2022	1980.3439-01	Flyt Pty Ltd	Consultation service	8,316.00
25/03/2022	1980.2612-01	Instant Toilets & Showers Pty Ltd T	Hire of Two Portable Toilets	1,001.79
25/03/2022	1980.1985-01	Julieman Pty Ltd T/A Complete Build	Supply of handrails	3,800.39
44645	1980.1996-01	L M Mattiske	Rates Refund	2,026.32
44,645	1980.88-01	Managed IT Pty Ltd	Laptops and project labour	11,202.84
25/03/2022	1980.3127-01	Menchetti Consolidated Pty Ltd	Foreshore Stabilisation project	124,762.36
25/03/2022	1980.2663-01	Officeworks Ltd	General stationery	234.73
25/03/2022	1980.1584-01	Ozwashroom - R & R Dawood Trading P	10 Scented Urinal Screens	157.95
25/03/2022	1980.3635-01	Perth Materials Blowing Pty Ltd	Landscaping supplies	4,635.40
25/03/2022	1980.3140-01	Phillip Gordon Hunt trading as Kerb	Supply of kerbing	1,595.00
25/03/2022	1980.183-01	Porter Consulting Engineers	Eric St public shared path RFQ detail design	4,681.88
25/03/2022	1980.2322-01	Price Consulting Group Pty Ltd	Consultation service	2,860.00
25/03/2022	1980.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Install Drainage Pit	5,940.00
25/03/2022	1980.2265-01	R Gianatti	Staff reimbursement	337.70
25/03/2022	1980.87-01	Repco	Hardware Supplies	51.70
25/03/2022	1980.2674-01	Ricoh Australia Pty Ltd	Copier printing	807.77
25/03/2022	1980.3328-01	S Barrett	Bond refund	500.00
25/03/2022	1980.516-01	SAI Global Limited	Online subscription	4,022.19
25/03/2022	1980.2763-01	Shellabears Real Estate	Rates Refund	3,057.79
25/03/2022	1980.656-01	Surf Life Saving Western Australia	Surf life saving service	35,609.32
25/03/2022	1980.113-01	Telstra Corporation Limited	Communications charges	232.98
25/03/2022	1980.3630-01	The trustee for Kelly Family Trust	Supply and install 100w floodlight	488.00
25/03/2022	1980.45-01	Town of Mosman Park	Depot Lease - Reimbursement Income Hire	306.85
25/03/2022	1980.3628-01	Ultimate Positioning Group Pty Ltd	of survey equipment	363.00
25/03/2022	1980.3614-01	Valrose Pty Ltd	Consultancy Fee	6,735.08
25/03/2022	1980.118-01	Water Corporation	Water usage	11,482.54
25/03/2022	1980.85-01	Western Metropolitan Regional Council	Domestic and Greenwaste Disposal Printing	16,512.52
25/03/2022	1980.526-01	Zipform Pty Ltd	services	2,589.04
31/03/2022	1982.2-01	Australian Services Union	Payroll Deduction	259.00
31/03/2022	1982.3-01	Department of Human Services	Payroll Deduction	419.37
31/03/2022	1982.1774-01	Easisalary Pty Ltd	Payroll Deduction	596.79
31/03/2022	1982.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	374.57
31/03/2022	1981.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	33,599.17

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			TOTAL:	<u><u>928,299.67</u></u>