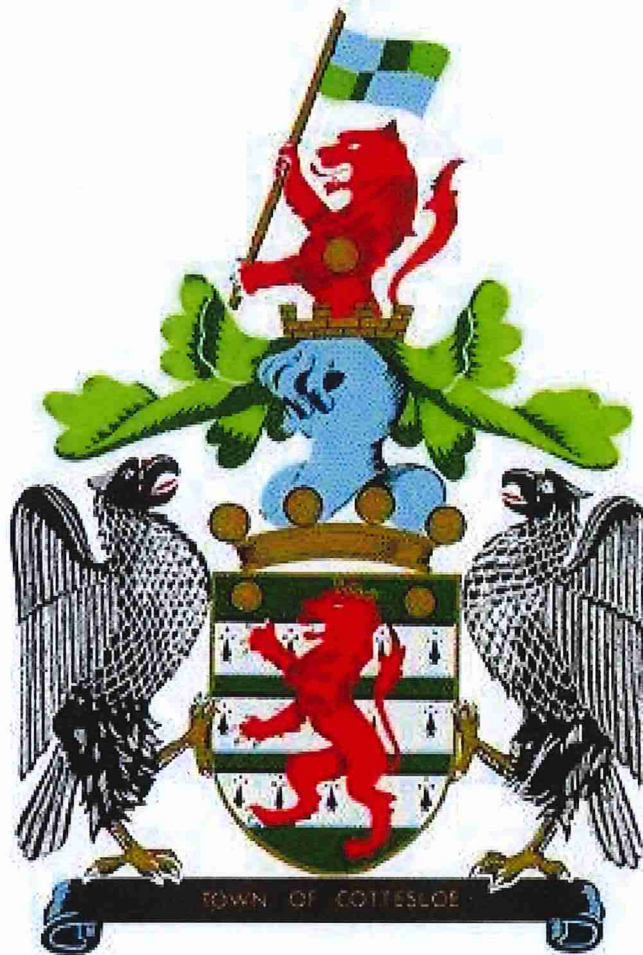


# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

PRESENTED TO THE COUNCIL MEETING  
ON 25 FEBRUARY 2020

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 January 2020**

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

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**Town of Cottesloe**  
**Compilation Report**  
For the Period Ended 31 January 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 31 January 2020 of \$5,464,293.

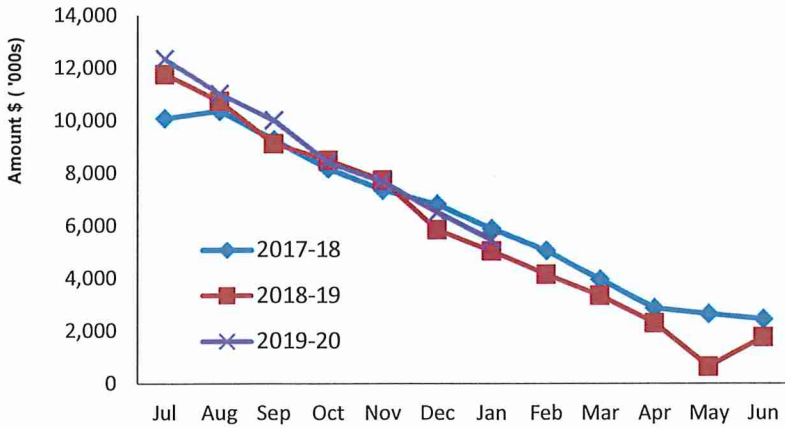
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

**Preparation**

Prepared by: Wayne Richards  
Reviewed by: Shane Collie  
Date prepared: 11/02/2020

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 January 2020

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



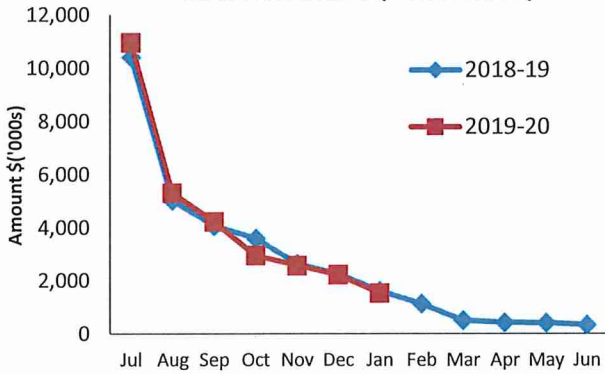
**Cash and Cash Equivalents  
as at period end**

|              |               |
|--------------|---------------|
| Unrestricted | \$ 6,288,334  |
| Restricted   | \$ 10,460,108 |
|              | \$ 16,748,442 |

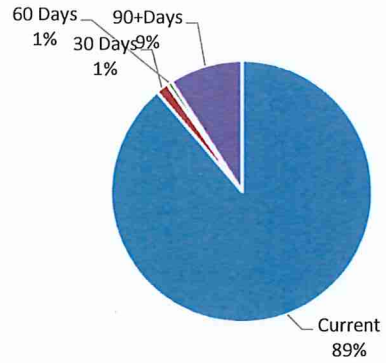
**Receivables**

|       |              |
|-------|--------------|
| Rates | \$ 1,538,981 |
| Other | \$ 1,299,116 |
|       | \$ 2,838,097 |

**Rates Receivable (Refer Note 6)**



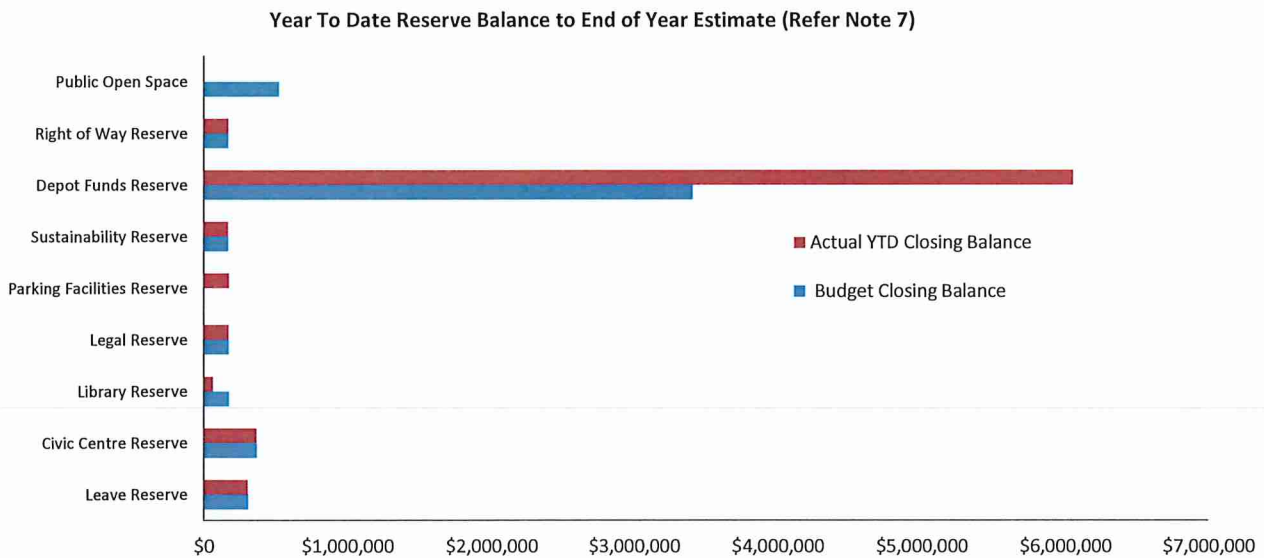
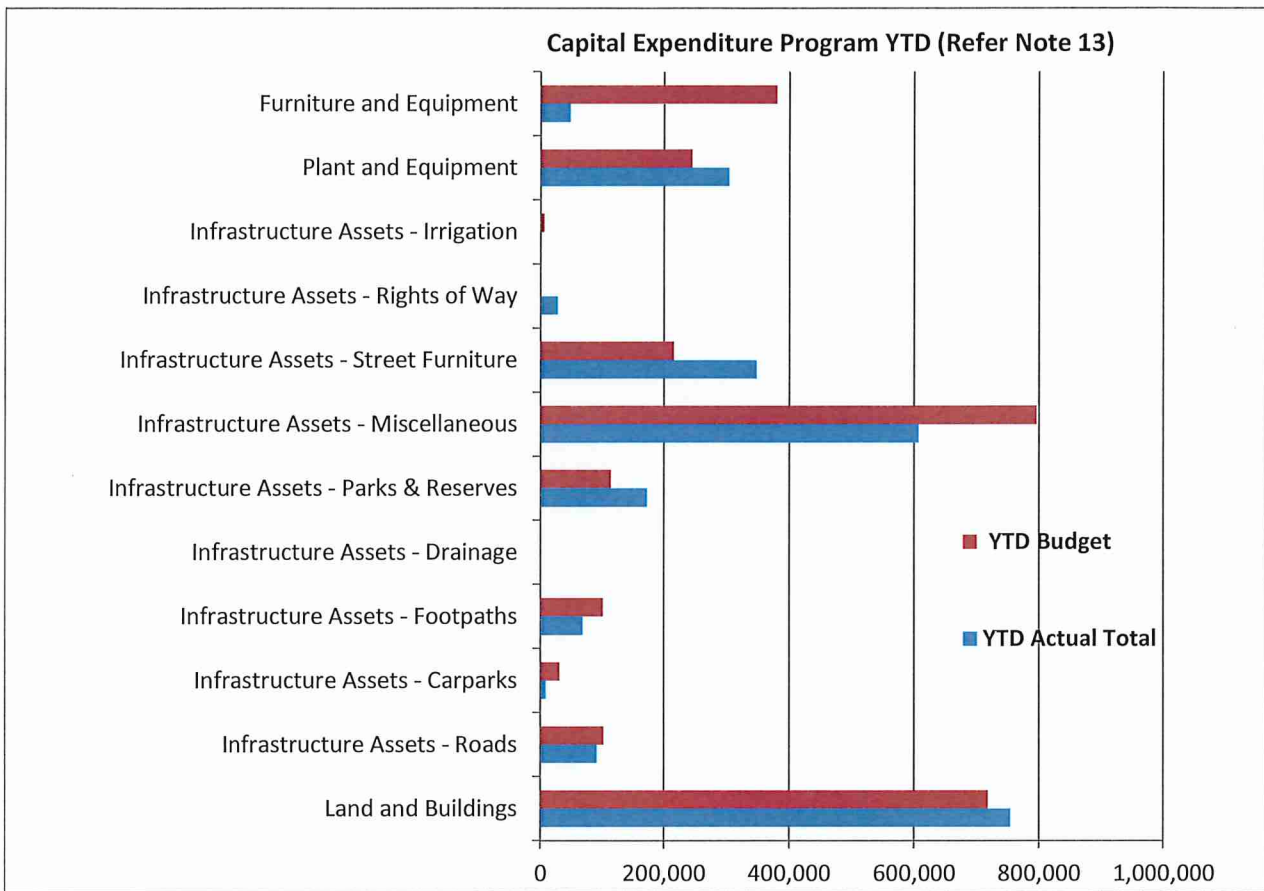
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**Comments**

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

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 January 2020



**Comments**

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

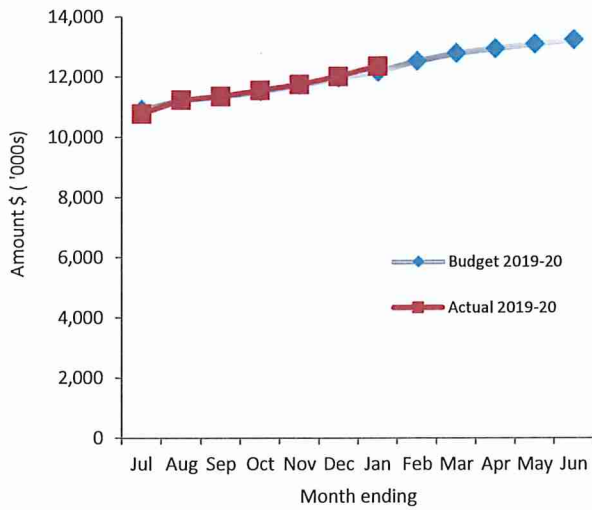
# Town of Cottesloe

## Monthly Summary Information

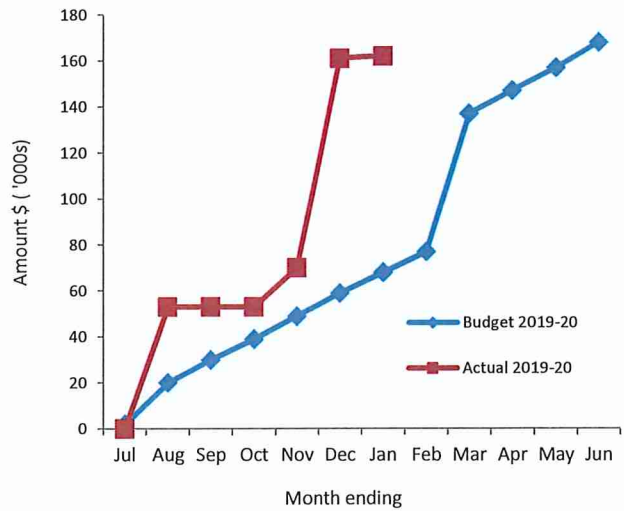
For the Period Ended 31 January 2020

### Revenues

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

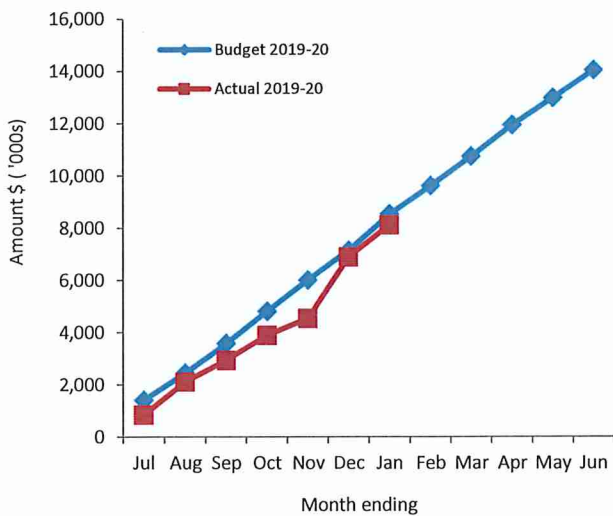


Budget Capital Revenue -v- Actual (Refer Note 2)

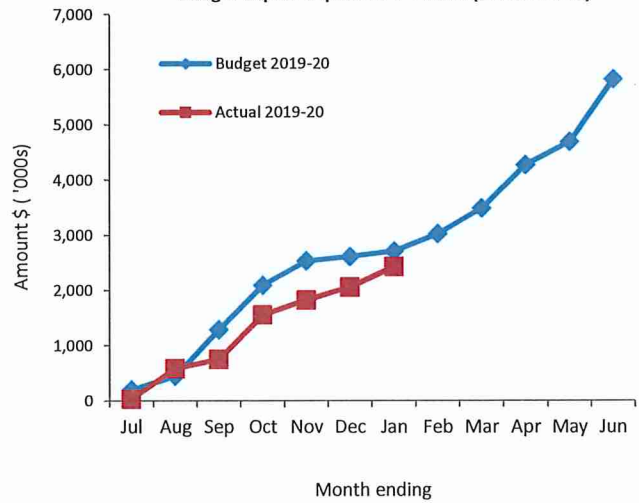


### Expenditure

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 31 January 2020**

|  | YTD<br>Actual<br>(b)<br>\$ | YTD<br>Budget<br>(a)<br>\$ | Original<br>Annual<br>Budget<br>\$ | Var. \$<br>(b)-(a)<br>\$ | Var. %<br>(b)-<br>(a)/(a)<br>% |
|--|----------------------------|----------------------------|------------------------------------|--------------------------|--------------------------------|
| <b>Operating Revenues</b>              |                            |                            |                                    |                          |                                |
| General Purpose Funding - Rates        | 10,672,197                 | 10,602,252                 | 10,602,252                         | 69,945                   | 1%                             |
| General Purpose Funding - Other        | 311,122                    | 362,938                    | 603,057                            | (51,816)                 | (14%)                          |
| Governance                             | 29,139                     | 18,369                     | 31,485                             | 10,770                   | 59%                            |
| Law, Order and Public Safety           | 50,294                     | 30,480                     | 38,550                             | 19,814                   | 65%                            |
| Health                                 | 102,628                    | 96,589                     | 106,430                            | 6,039                    | 6%                             |
| Education and Welfare                  | 35,456                     | 16,978                     | 32,400                             | 18,478                   | 109%                           |
| Community Amenities                    | 290,099                    | 277,134                    | 447,890                            | 12,965                   | 5%                             |
| Recreation and Culture                 | 353,415                    | 211,711                    | 405,392                            | 141,704                  | 67%                            |
| Transport                              | 402,215                    | 465,824                    | 764,100                            | (63,609)                 | (14%)                          |
| Economic Services                      | 114,526                    | 89,386                     | 145,000                            | 25,140                   | 28%                            |
| Other Property and Services            | 610                        | 294                        | 500                                | 316                      | 107%                           |
| Total Operating Revenue                | 12,361,701                 | 12,171,955                 | 13,177,056                         | 189,746                  |                                |
| <b>Operating Expense</b>               |                            |                            |                                    |                          |                                |
| General Purpose Funding                | (170,899)                  | (172,954)                  | (296,460)                          | 2,055                    | 1%                             |
| Governance                             | (541,987)                  | (604,952)                  | (893,285)                          | 62,965                   | 10%                            |
| Law, Order and Public Safety           | (231,825)                  | (215,435)                  | (361,058)                          | (16,390)                 | (8%)                           |
| Health                                 | (159,770)                  | (170,752)                  | (292,662)                          | 10,982                   | 6%                             |
| Education and Welfare                  | (201,410)                  | (168,455)                  | (288,730)                          | (32,955)                 | (20%)                          |
| Community Amenities                    | (2,270,277)                | (2,262,621)                | (3,622,000)                        | (7,656)                  | (0%)                           |
| Recreation and Culture                 | (2,196,679)                | (2,632,164)                | (4,402,853)                        | 435,485                  | 17%                            |
| Transport                              | (1,950,286)                | (2,009,596)                | (3,461,424)                        | 59,310                   | 3%                             |
| Economic Services                      | (358,189)                  | (296,049)                  | (428,845)                          | (62,140)                 | (21%)                          |
| Other Property and Services            | (47,660)                   | 0                          | 0                                  | (47,660)                 |                                |
| Total Operating Expenditure            | (8,128,982)                | (8,532,978)                | (14,047,317)                       | 403,996                  |                                |
| <b>Funding Balance Adjustments</b>     |                            |                            |                                    |                          |                                |
| Add back Depreciation                  | 1,361,798                  | 1,232,295                  | 2,112,267                          | 129,503                  | 11%                            |
| Adjust (Profit)/Loss on Asset Disposal | (41,192)                   | 0                          | 0                                  | (41,192)                 |                                |
| Adjust Non Current Receivables         | 14,926                     | 0                          | 0                                  | 14,926                   |                                |
| Adjust Leave Provisions                | (75,240)                   | 0                          | 0                                  | (75,240)                 |                                |
| <b>Net Cash from Operations</b>        | <b>5,493,011</b>           | <b>4,871,272</b>           | <b>1,242,006</b>                   | <b>606,813</b>           |                                |
| <b>Capital Revenues</b>                |                            |                            |                                    |                          |                                |
| Grants, Subsidies and Contributions    | 70,883                     | 5,834                      | 60,000                             | 65,049                   | 1115%                          |
| Proceeds from Disposal of Assets       | 91,477                     | 63,005                     | 108,000                            | 28,472                   | 45%                            |
| Total Capital Revenues                 | 162,360                    | 68,839                     | 168,000                            | 93,521                   |                                |

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 January 2020**

|  | Note | YTD<br>Actual<br>(b)<br>\$ | YTD<br>Budget<br>(a)<br>\$ | Original<br>Annual<br>Budget<br>\$ | Var. \$<br>(b)-(a)<br>\$ | Var. %<br>(b)-<br>(a)/(a)<br>% |
|--|------|----------------------------|----------------------------|------------------------------------|--------------------------|--------------------------------|
| <b>Capital Expenses</b>                      |      |                            |                            |                                    |                          |                                |
| Furniture and Equipment                      | 13   | (47,809)                   | (380,178)                  | (436,000)                          | 332,369                  | 87%                            |
| Land and Buildings                           | 13   | (754,181)                  | (718,762)                  | (813,750)                          | (35,419)                 | (5%)                           |
| Plant and Equipment                          | 13   | (303,778)                  | (245,000)                  | (307,000)                          | (58,778)                 | (24%)                          |
| Infrastructure - Roads                       | 13   | (91,495)                   | (103,000)                  | (285,000)                          | 11,505                   | 11%                            |
| Infrastructure - Car parks                   | 13   | (8,413)                    | (31,253)                   | (155,000)                          | 22,840                   | 73%                            |
| Infrastructure - Footpaths                   | 13   | (68,194)                   | (102,000)                  | (102,000)                          | 33,806                   | 33%                            |
| Infrastructure - Parks & Reserves            | 13   | (172,527)                  | (114,540)                  | (1,608,493)                        | (57,987)                 | (51%)                          |
| Infrastructure - Miscellaneous               | 13   | (606,486)                  | (796,587)                  | (1,568,000)                        | 190,101                  | 24%                            |
| Infrastructure - Streetscape                 | 13   | (347,731)                  | (216,110)                  | (542,543)                          | (131,621)                | (61%)                          |
| Infrastructure - Rights of Way               | 13   | (27,743)                   | 0                          | 0                                  | (27,743)                 |                                |
| Infrastructure - Irrigation                  | 13   | 0                          | (5,834)                    | (10,000)                           | 5,834                    | 100%                           |
| Total Capital Expenditure                    |      | (2,428,357)                | (2,713,264)                | (5,827,786)                        | 284,907                  |                                |
| <b>Net Cash from Capital Activities</b>      |      | <b>(2,265,997)</b>         | <b>(2,644,425)</b>         | <b>(5,659,786)</b>                 | <b>378,428</b>           |                                |
| <b>Financing</b>                             |      |                            |                            |                                    |                          |                                |
| 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    | (95,991)                   | (274,174)                  | (469,962)                          | 178,183                  | 65%                            |
| <b>Net Cash from Financing Activities</b>    |      | <b>(211,889)</b>           | <b>(387,890)</b>           | <b>2,644,307</b>                   | <b>176,001</b>           |                                |
| <b>Net Operations, Capital and Financing</b> |      | <b>3,015,125</b>           | <b>1,838,957</b>           | <b>(1,773,473)</b>                 | <b>1,161,242</b>         |                                |
| <b>Opening Funding Surplus(Deficit)</b>      | 3    | <b>2,449,168</b>           | <b>1,733,473</b>           | <b>1,733,473</b>                   | <b>715,695</b>           | <b>41%</b>                     |
| <b>Closing Funding Surplus(Deficit)</b>      | 3    | <b>5,464,293</b>           | <b>3,572,430</b>           | <b>(40,000)</b>                    | <b>1,876,937</b>         |                                |

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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



**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 January 2020**

|                                    |    | YTD<br>Actual<br>(b) | Revised YTD<br>Budget<br>(a) | Original<br>Annual Budget | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) |
|------------------------------------|----|----------------------|------------------------------|---------------------------|--------------------|-----------------------|
| Note                               |    | \$                   | \$                           | \$                        | \$                 | %                     |
| <b>Operating Revenues</b>          |    |                      |                              |                           |                    |                       |
|                                    | 9  | 10,672,197           | 10,602,252                   | 10,602,252                | 69,945             | 1%                    |
|                                    | 11 | 95,314               | 172,334                      | 321,500                   | (77,020)           | (45%)                 |
|                                    |    | 1,200,435            | 1,122,924                    | 1,825,920                 | 77,511             | 7%                    |
|                                    |    | 214,786              | 204,800                      | 311,731                   | 9,986              | 5%                    |
|                                    |    | 137,777              | 69,645                       | 115,653                   | 68,132             | 98%                   |
|                                    | 8  | 41,192               | 0                            | 0                         | 41,192             |                       |
|                                    |    | <b>12,361,701</b>    | <b>12,171,955</b>            | <b>13,177,056</b>         | <b>189,746</b>     |                       |
| <b>Operating Expense</b>           |    |                      |                              |                           |                    |                       |
|                                    |    | (2,557,256)          | (2,673,395)                  | (4,721,284)               | 116,139            | 4%                    |
|                                    |    | (3,227,745)          | (3,431,928)                  | (5,420,359)               | 204,183            | 6%                    |
|                                    |    | (195,133)            | (221,134)                    | (383,687)                 | 26,001             | 12%                   |
|                                    |    | (1,361,798)          | (1,232,295)                  | (2,112,267)               | (129,503)          | (11%)                 |
|                                    |    | (135,743)            | (134,274)                    | (230,161)                 | (1,469)            | (1%)                  |
|                                    |    | (148,574)            | (158,265)                    | (165,600)                 | 9,691              | 6%                    |
|                                    |    | (502,733)            | (681,687)                    | (1,013,959)               | 178,954            | 26%                   |
|                                    | 8  | 0                    | 0                            | 0                         | 0                  |                       |
|                                    |    | <b>(8,128,982)</b>   | <b>(8,532,978)</b>           | <b>(14,047,317)</b>       | <b>403,996</b>     |                       |
| <b>Funding Balance Adjustments</b> |    |                      |                              |                           |                    |                       |
|                                    |    | 1,361,798            | 1,232,295                    | 2,112,267                 | 129,503            | 11%                   |
|                                    | 8  | (41,192)             | 0                            | 0                         | (41,192)           |                       |
|                                    |    | 14,926               | 0                            | 0                         | 14,926             |                       |
|                                    |    | (75,240)             | 0                            | 0                         | (75,240)           |                       |
|                                    |    | <b>5,493,011</b>     | <b>4,871,272</b>             | <b>1,242,006</b>          | <b>606,813</b>     |                       |
| <b>Capital Revenues</b>            |    |                      |                              |                           |                    |                       |
|                                    | 11 | 70,883               | 5,834                        | 60,000                    | 65,049             | 1115%                 |
|                                    | 8  | 91,477               | 63,005                       | 108,000                   | 28,472             | 45%                   |
|                                    |    | <b>162,360</b>       | <b>68,839</b>                | <b>168,000</b>            | <b>93,521</b>      |                       |

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 January 2020**

|  | YTD<br>Actual<br>(b) | Revised YTD<br>Budget<br>(a) | Original<br>Annual Budget | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) |
|--|----------------------|------------------------------|---------------------------|--------------------|-----------------------|
| Note   | \$                   | \$                           | \$                        | \$                 | %                     |
| <b>Capital Expenses</b>                      |                      |                              |                           |                    |                       |
| Furniture and Equipment                      | 13                   | (47,809)                     | (380,178)                 | (436,000)          | 332,369 87%           |
| Land and Buildings                           | 13                   | (754,181)                    | (718,762)                 | (813,750)          | (35,419) (5%)         |
| Plant and Equipment                          | 13                   | (303,778)                    | (245,000)                 | (307,000)          | (58,778) (24%)        |
| Infrastructure - Roads                       | 13                   | (91,495)                     | (103,000)                 | (285,000)          | 11,505 11%            |
| Infrastructure - Car parks                   | 13                   | (8,413)                      | (31,253)                  | (155,000)          | 22,840 73%            |
| Infrastructure - Footpaths                   | 13                   | (68,194)                     | (102,000)                 | (102,000)          | 33,806 33%            |
| Infrastructure - Drainage                    | 13                   | 0                            | 0                         | 0                  |                       |
| Infrastructure - Parks & Reserves            | 13                   | (172,527)                    | (114,540)                 | (1,608,493)        | (57,987) (51%)        |
| Infrastructure - Miscellaneous               | 13                   | (606,486)                    | (796,587)                 | (1,568,000)        | 190,101 24%           |
| Infrastructure - Streetscape                 | 13                   | (347,731)                    | (216,110)                 | (542,543)          | (131,621) (61%)       |
| Infrastructure - Rights of Way               | 13                   | (27,743)                     | 0                         | 0                  | (27,743)              |
| Infrastructure - Irrigation                  | 13                   | 0                            | (5,834)                   | (10,000)           | 5,834 100%            |
| Total Capital Expenditure                    |                      | (2,428,357)                  | (2,713,264)               | (5,827,786)        | 284,907               |
| <b>Net Cash from Capital Activities</b>      |                      | <b>(2,265,997)</b>           | <b>(2,644,425)</b>        | <b>(5,659,786)</b> | <b>378,428</b>        |
| <b>Financing</b>                             |                      |                              |                           |                    |                       |
| 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                    | (95,991)                     | (274,174)                 | (469,962)          | 178,183 65%           |
| <b>Net Cash from Financing Activities</b>    |                      | <b>(211,889)</b>             | <b>(387,890)</b>          | <b>2,644,307</b>   | <b>176,001</b>        |
| <b>Net Operations, Capital and Financing</b> |                      | <b>3,015,125</b>             | <b>1,838,957</b>          | <b>(1,773,473)</b> | <b>1,161,242</b>      |
| <b>Opening Funding Surplus(Deficit)</b>      | 3                    | <b>2,449,168</b>             | <b>1,733,473</b>          | <b>1,733,473</b>   | <b>715,695 41%</b>    |
| <b>Closing Funding Surplus(Deficit)</b>      | 3                    | <b>5,464,293</b>             | <b>3,572,430</b>          | <b>(40,000)</b>    | <b>1,876,937</b>      |

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 31 January 2020

|  | 2019-2020<br>YTD Actual<br>\$ | 2018-2019<br>Actual<br>\$ | 2018-2019<br>YTD Actual<br>\$ |
|--|-------------------------------|---------------------------|-------------------------------|
| <b>CURRENT ASSETS</b>                        |                               |                           |                               |
| Receivables - Rates                          |                               |                           |                               |
| Rates  | 828,232                       | 127,948                   | 884,086                       |
| Emergency Services Levies                    | 544,564                       | 29,190                    | 563,401                       |
| Rates and ESL Rebates                        | 208,060                       | 472                       | 201,297                       |
| Receivables - Sundry Debtors                 |                               |                           |                               |
| Accounts Receivable - Debtors                | 233,640                       | 104,556                   | 140,428                       |
| Provision for Doubtful Debts - Debtors       | (8,456)                       | (7,271)                   | 0                             |
| Accounts Receivable - Infringements          | 467,715                       | 412,826                   | 514,382                       |
| Provision for Doubtful Debts - Infringements | (219,166)                     | (203,199)                 | (220,982)                     |
| Accrued Income                               | 30,720                        | 21,295                    | 131,899                       |
| GST  |                               |                           |                               |
| Prepayments                                  | 14,357                        | 31,262                    | 0                             |
| Other  | (1,128)                       | (14)                      | 46                            |
| 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                            | 1,258,315                     | 793,439                   | 118,719                       |
| Till Floats & Petty Cash                     | 700                           | 700                       | 700                           |
| Investment Account                           | 0                             | 3,035,947                 | 1,059,737                     |
| Term Investments                             | 5,029,319                     | 0                         | 3,670,935                     |
| Restricted - Reserves                        | 9,795,052                     | 9,699,062                 | 11,648,532                    |
| Restricted - Trust Deposits                  | 0                             | 0                         | 0                             |
| Restricted - Trust Bank                      | 665,056                       | 660,980                   | 799,584                       |
| <b>TOTAL CURRENT ASSETS</b>                  | <b>18,886,200</b>             | <b>14,774,614</b>         | <b>19,577,178</b>             |
| <b>CURRENT LIABILITIES</b>                   |                               |                           |                               |
| Payables                                     | 823,760                       | 127,061                   | 772,574                       |
| Bonds - other creditors                      | 688,718                       | 676,911                   | 650,850                       |
| Trust - POS                                  | 665,056                       | 660,980                   | 0                             |
| Income in Advance                            | 32,044                        | 94,360                    | 0                             |
| Accrued Expenses                             | 1,388,466                     | 1,010,061                 | 1,432,945                     |
| Interest Bearing Liabilities                 | 148,478                       | 292,576                   | 241,047                       |
| Provisions                                   | 874,665                       | 945,098                   | 864,175                       |
| <b>TOTAL CURRENT LIABILITIES</b>             | <b>4,621,187</b>              | <b>3,807,047</b>          | <b>3,961,591</b>              |
| <b>NON CURRENT ASSETS</b>                    |                               |                           |                               |
| 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                      | 547,414                       | 539,690                   | 515,287                       |
| Land and Buildings                           | 83,722,074                    | 83,275,582                | 83,358,438                    |
| Plant and Equipment                          | 962,483                       | 767,781                   | 825,402                       |
| Equity Investments                           | 734,521                       | 734,521                   | 837,050                       |
| Infrastructure                               |                               |                           |                               |
| Roads  | 14,371,727                    | 14,747,939                | 14,471,927                    |
| Car Parks                                    | 1,048,551                     | 1,088,410                 | 1,105,405                     |
| Footpaths                                    | 5,305,408                     | 5,348,063                 | 5,414,325                     |
| Drainage                                     | 4,992,193                     | 5,039,786                 | 5,073,678                     |
| Parks and Reserves                           | 2,529,162                     | 2,403,587                 | 2,562,956                     |
| Miscellaneous                                | 7,513,184                     | 7,076,100                 | 6,964,969                     |
| Street Furniture                             | 986,926                       | 666,244                   | 637,784                       |
| Right of Ways                                | 990,606                       | 994,913                   | 1,017,682                     |
| Irrigation                                   | 169,162                       | 174,520                   | 185,094                       |

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 31 January 2020

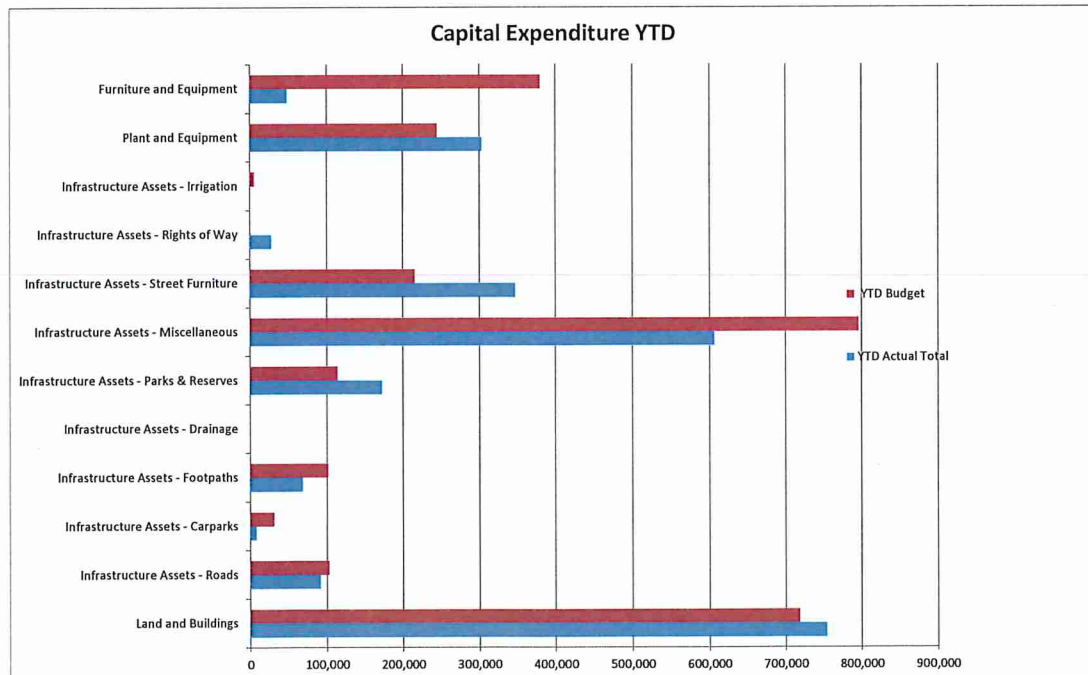
|   | 2019-2020<br>YTD Actual | 2018-2019<br>Actual | 2018-2019<br>YTD Actual |
|---|-------------------------|---------------------|-------------------------|
|   | \$                      | \$                  | \$                      |
| <b>TOTAL NON CURRENT ASSETS</b>           | <b>124,437,746</b>      | <b>123,436,397</b>  | <b>123,595,994</b>      |
| <b>NON CURRENT LIABILITIES</b>            |                         |                     |                         |
| Interest Bearing Liabilities              | 3,451,436               | 3,451,436           | 3,744,012               |
| Provisions                                | 75,771                  | 80,578              | 95,613                  |
| <b>TOTAL NON CURRENT LIABILITIES</b>      | <b>3,527,207</b>        | <b>3,532,014</b>    | <b>3,839,625</b>        |
| <b>NET ASSETS</b>                         | <b>135,175,552</b>      | <b>130,871,950</b>  | <b>135,371,956</b>      |
| <b>EQUITY</b>                             |                         |                     |                         |
| Reserves - Cash Backed                    | 9,795,053               | 9,699,062           | 11,643,262              |
| Reserves - Asset Revaluation              | 91,436,851              | 91,436,851          | 91,396,404              |
| Retained Surplus                          | 33,943,648              | 29,736,037          | 32,332,290              |
| <b>TOTAL EQUITY</b>                       | <b>135,175,552</b>      | <b>130,871,950</b>  | <b>135,371,956</b>      |
| <b>RESERVES - CASH BACKED</b>             |                         |                     |                         |
| Opening Balance                           | 9,699,062               | 11,086,362          | 11,086,361              |
| Transfer to Reserves                      | 95,991                  | 1,464,832           | 740,042                 |
| Transfer from Reserves                    | 0                       | (2,852,132)         | (183,141)               |
| <b>TOTAL RESERVES - CASH BACKED</b>       | <b>9,795,053</b>        | <b>9,699,062</b>    | <b>11,643,262</b>       |
| <b>RESERVES - ASSET REVALUATION</b>       |                         |                     |                         |
| Opening Balance                           | 91,436,851              | 91,436,851          | 91,396,404              |
| <b>TOTAL RESERVES - ASSET REVALUATION</b> | <b>91,436,851</b>       | <b>91,436,851</b>   | <b>91,396,404</b>       |
| <b>RETAINED SURPLUS</b>                   |                         |                     |                         |
| Opening Balance                           | 29,736,036              | 28,046,012          | 28,688,578              |
| Change in Net Assets from Operations      | 4,303,603               | 302,725             | 4,200,613               |
| Transfer from Reserve                     | 0                       | 2,852,132           | 183,141                 |
| Transfer to Reserve                       | (95,991)                | (1,464,832)         | (740,042)               |
| <b>TOTAL RETAINED SURPLUS</b>             | <b>33,943,648</b>       | <b>29,736,037</b>   | <b>32,332,290</b>       |
| <b>TOTAL EQUITY</b>                       | <b>135,175,552</b>      | <b>130,871,950</b>  | <b>135,371,956</b>      |

**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 January 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   | 632,955                     | 121,226                              | 754,181                        | 718,762          | 813,750          | 35,419             |
| Infrastructure Assets - Roads            | 13   | 0                           | 91,495                               | 91,495                         | 103,000          | 285,000          | (11,505)           |
| Infrastructure Assets - Carparks         | 13   | 8,413                       | 0                                    | 8,413                          | 31,253           | 155,000          | (22,840)           |
| Infrastructure Assets - Footpaths        | 13   | 0                           | 68,194                               | 68,194                         | 102,000          | 102,000          | (33,806)           |
| Infrastructure Assets - Drainage         | 13   | 0                           | 0                                    | 0                              | 0                | 0                | 0                  |
| Infrastructure Assets - Parks & Reserves | 13   | 41,018                      | 131,509                              | 172,527                        | 114,540          | 1,608,493        | 57,987             |
| Infrastructure Assets - Miscellaneous    | 13   | 511,415                     | 95,071                               | 606,486                        | 796,587          | 1,568,000        | (190,101)          |
| Infrastructure Assets - Street Furniture | 13   | 0                           | 347,731                              | 347,731                        | 216,110          | 542,543          | 131,621            |
| Infrastructure Assets - Rights of Way    | 13   | 10,200                      | 17,543                               | 27,743                         | 0                | 0                | 27,743             |
| Infrastructure Assets - Irrigation       | 13   | 0                           | 0                                    | 0                              | 5,834            | 10,000           | (5,834)            |
| Plant and Equipment                      | 13   | 0                           | 303,778                              | 303,778                        | 245,000          | 307,000          | 58,778             |
| Furniture and Equipment                  | 13   | 7,941                       | 39,868                               | 47,809                         | 380,178          | 436,000          | (332,369)          |
| <b>Capital Expenditure Totals</b>        |      | <b>1,211,942</b>            | <b>1,216,415</b>                     | <b>2,428,357</b>               | <b>2,713,264</b> | <b>5,827,786</b> | <b>(284,907)</b>   |

**Funded By:**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| Capital Grants and Contributions                       | 70,883           | 5,834            | 50,000           | 65,049           |
| Borrowings   | 0                | 0                | 0                | 0                |
| Other (Disposals & C/Fwd)                              | 91,477           | 63,005           | 108,000          | 28,472           |
| <b>Own Source Funding - Cash Backed Reserves</b>       |                  |                  |                  |                  |
| 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                |
| <b>Total Own Source Funding - Cash Backed Reserves</b> | <b>0</b>         | <b>0</b>         | <b>3,323,939</b> | <b>0</b>         |
| <b>Own Source Funding - Operations</b>                 | <b>2,265,997</b> | <b>2,644,425</b> | <b>2,345,847</b> | <b>(378,428)</b> |
| <b>Capital Funding Total</b>                           | <b>2,428,357</b> | <b>2,713,264</b> | <b>5,827,786</b> | <b>(284,907)</b> |



Comments

**TOWN OF COTTESLOE**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 January 2020**

|  | Budget       | Adopted Budget<br>Amendments<br>(Note 5) | Amended Annual<br>Budget |
|--|--------------|--|--------------------------|
|  | \$           | \$                                       | \$                       |
| <b>Operating Revenues</b>              |              |  |                          |
| Governance                             | 31,485       | 0  | 31,485                   |
| General Purpose Funding - Rates        | 38,550       | 0  | 38,550                   |
| General Purpose Funding - Other        | 106,430      | 0  | 106,430                  |
| Law, Order and Public Safety           | 32,400       | 0  | 32,400                   |
| Health                                 | 447,890      | 0  | 447,890                  |
| Education and Welfare                  | 405,392      | 0  | 405,392                  |
| Community Amenities                    | 764,100      | 0  | 764,100                  |
| Recreation and Culture                 | 145,000      | 0  | 145,000                  |
| Transport                              | 500          | 0  | 500                      |
| Economic Services                      | 13,177,056   | 0  | 13,177,056               |
| Other Property and Services            | 0            | 0  | 0                        |
| Total Operating Revenue                | 15,148,803   | 0  | 15,148,803               |
| <b>Operating Expense</b>               |              |  |                          |
| Governance                             | (893,285)    | (20,000)                                 | (913,285)                |
| General Purpose Funding                | (361,058)    | 0  | (361,058)                |
| Law, Order and Public Safety           | (292,662)    | 0  | (292,662)                |
| Health                                 | (288,730)    | 0  | (288,730)                |
| Education and Welfare                  | (3,622,000)  | 0  | (3,622,000)              |
| Community Amenities                    | (4,402,853)  | 0  | (4,402,853)              |
| Recreation and Culture                 | (3,461,424)  | 0  | (3,461,424)              |
| Transport                              | (428,845)    | 36,000                                   | (392,845)                |
| Economic Services                      | 0            | 0  | 0                        |
| Other Property and Services            | (14,047,317) | 0  | (14,047,317)             |
| Total Operating Expenditure            | (27,798,174) | 16,000                                   | (27,782,174)             |
| <b>Funding Balance Adjustments</b>     |              |  |                          |
| Add back Depreciation                  | 2,112,267    | 0  | 2,112,267                |
| Adjust (Profit)/Loss on Asset Disposal | 0            | 0  | 0                        |
| Adjust Provisions and Accruals         | 0            | 0  | 0                        |
| Net Cash from Operations               | (10,537,104) | 16,000                                   | (10,521,104)             |
| <b>Capital Revenues</b>                |              |  |                          |
| Grants, Subsidies and Contributions    | 60,000       | 0  | 60,000                   |
| Proceeds from Disposal of Assets       | 108,000      | 0  | 108,000                  |
| Total Capital Revenues                 | 168,000      | 0  | 168,000                  |

**TOWN OF COTTESLOE**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 January 2020**

|  | Budget              | Adopted Budget<br>Amendments<br>(Note 5) | Amended Annual<br>Budget |
|--|---------------------|--|--------------------------|
|  | \$                  | \$                                       | \$                       |
| <b>Capital Expenses</b>                      |                     |  |                          |
| Land and Buildings                           | (813,750)           | (32,000)                                 | (845,750)                |
| Infrastructure - Roads                       | (285,000)           | (16,000)                                 | (301,000)                |
| Infrastructure - Car parks                   | (155,000)           | 0  | (155,000)                |
| Infrastructure - Footpaths                   | (102,000)           | 0  | (102,000)                |
| Infrastructure - Drainage                    | 0                   | 0  | 0                        |
| Infrastructure - Parks & Reserves            | (1,608,493)         | 0  | (1,608,493)              |
| Infrastructure - Miscellaneous               | (1,568,000)         | 15,000                                   | (1,553,000)              |
| Infrastructure - Streetscape                 | (542,543)           | (20,000)                                 | (562,543)                |
| 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)           | 0  | (436,000)                |
| Total Capital Expenditure                    | (5,827,786)         | (88,000)                                 | (5,915,786)              |
| <b>Net Cash from Capital Activities</b>      | <b>(5,659,786)</b>  | <b>(88,000)</b>                          | <b>(5,747,786)</b>       |
| <b>Financing</b>                             |                     |  |                          |
| 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           | 35,000                                   | 3,380,874                |
| Purchase of Investments                      | 0                   | 0  | 0                        |
| Advances to Community Groups                 | (292,575)           | 0  | (292,575)                |
| Repayment of Debentures                      | (469,962)           | 0  | (469,962)                |
| Transfer to Reserves                         | 2,644,307           | 0  | 2,644,307                |
| <b>Net Cash from Financing Activities</b>    | <b>5,288,614</b>    | <b>35,000</b>                            | <b>5,323,614</b>         |
| <b>Net Operations, Capital and Financing</b> | <b>(10,908,276)</b> | <b>(37,000)</b>                          | <b>(10,945,276)</b>      |
| <b>Opening Funding Surplus(Deficit)</b>      | <b>0</b>            | <b>0</b>                                 | <b>0</b>                 |
| <b>Closing Funding Surplus(Deficit)</b>      | <b>(10,908,276)</b> | <b>(37,000)</b>                          | <b>(10,945,276)</b>      |

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 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 31 January 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 31 January 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 31 January 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 31 January 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 31 January 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 31 January 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 31 January 2020**

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

| Reporting Program               | Var. \$  | Var. % | Timing/ Permanent | Explanation of Variance  |
|---------------------------------|----------|--------|-------------------|--|
| <b>Operating Revenues</b>       |          |        |                   |  |
| General Purpose Funding - Rates | 69,945   | 1%     | Permanent         | Extra revenue from interim rates raised  |
| General Purpose Funding - Other | (51,816) | (14%)  | Permanent         | The Town is forecast to receive less grant monies in 2019/20 due to the advance payment of fifty per cent of the 2018-19 financial assistance grant was paid to the Town in June 2019 (Dependant on the Government's decision in June 2020 to pay grant monies in advance again) |
| Governance                      | 10,770   | 59%    | Permanent         | Extra revenue from reimbursements of paid parental leave, this are offset by extra salaries payments passed on to the recipient  |
| Law, Order and Public Safety    | 19,814   | 65%    | Permanent         | Extra revenue from fines and penalties   |
| Education and Welfare           | 18,478   | 109%   | Timing            | Timing of lease revenue now being charged half yearly (previously charged quarterly).  |
| Recreation and Culture          | 141,704  | 67%    | Timing            | Extra revenue from venue hire charges  |
| Transport                       | (63,609) | (14%)  | Permanent         | Reduced revenue from parking revenue (\$99,934)  |
|                                 |          |        | Permanent         | Extra revenue from reimbursements (\$16,796)   |
|                                 |          |        | Non Cash          | Non cash profit on disposal of assets (\$11,402)   |
| Economic Services               | 25,140   | 28%    | Permanent         | Extra revenue from building and compliance charges   |
| Other Property and Services     | 316      | 107%   | Timing            | Timing of other revenue  |
| <b>Operating Expense</b>        |          |        |                   |  |
| Governance                      | 62,965   | 10%    | Permanent         | Reduced expenditure on the 2019 council elections (\$9,439)  |
|                                 |          |        | Timing            | Reduced expenditure on elected member fees (\$18,935)  |
|                                 |          |        | Permanent         | Extra expenditure on wages in administration due to staff resignations and pay out of entitlements (\$127,369)   |
|                                 |          |        | Timing            | Increased expenditure on donations (\$18,868)  |
|                                 |          |        | Timing            | Reduced expenditure on contributions to WESROC projects (\$20,264)   |
|                                 |          |        | Permanent         | Reduced expenditure on insurance (\$11,783)  |
|                                 |          |        | Permanent         | Increased expenditure on contractors to cover vacant positions (\$88,379) and increased expenditure on IT contractors.   |
|                                 |          |        | Non Cash          | Reduction in employee provisions (\$102,678)   |
|                                 |          |        | Permanent         | Reduced expenditure on meeting costs and also project work (\$41,445)  |
| Education and Welfare           | (32,955) | (20%)  | Non Cash          | Timing of contributions to the depreciation charges not having been posted. Upon auditor sign of the annual financial statements depreciation charges will be posted.  |
| Community Amenities             | (7,656)  | (0%)   | Permanent         | Reduced expenditure on waste collection and removal (\$80,937)   |
|                                 |          |        | Timing            | Reduced expenditure on materials in waste (\$6,506)  |
|                                 |          |        | Permanent         | Reduced expenditure in planning wages due to a staff resignation (\$30,212)  |
|                                 |          |        | Permanent         | Increased expenditure in planning contractors due to temporary staff (\$36,305)  |
|                                 |          |        | Timing            | Increased expenditure on sustainability projects (\$10,762)  |
|                                 |          |        | Permanent         | Increased expenditure on planning projects (\$101,024)   |

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

| Reporting Program                   | Var. \$  | Var. % | Timing/ Permanent | Explanation of Variance  |
|-------------------------------------|----------|--------|-------------------|--|
| Recreation and Culture              | 435,485  | 17%    | Timing            | Increased expenditure on the civic centre grounds maintenance (\$20,919)   |
|                                     |          |        | Timing            | Reduced expenditure on beach contractors (\$23,531)  |
|                                     |          |        | Non Cash          | Increased depreciation on miscellaneous foreshore infrastructure (\$134,659)   |
|                                     |          |        | Timing            | Reduced expenditure on building maintenance at the foreshore (\$41,410)  |
|                                     |          |        | Non Cash          | Reduced depreciation charges on parks and ovals infrastructure (\$51,751)  |
|                                     |          |        | Timing            | Reduced expenditure on parks maintenance (\$75,861)  |
|                                     |          |        | Timing            | Reduced expenditure on library services (\$172,807)  |
|                                     |          |        | Timing            | Reduced expenditure on community events in other culture (\$20,056)  |
|                                     |          |        | Timing            | Reduced expenditure on shark barrier maintenance costs (\$70,008) and a swimming pool enclosure feasibility study (\$49,358)                                     |
| Transport                           | 59,310   | 3%     | Non Cash          | Increase in employee provisions (\$15,751)   |
|                                     |          |        | Non Cash          | Increase in provision for expected credit loss (\$16,197)  |
|                                     |          |        | Timing            | Increased expenditure in road and footpath maintenance (\$88,868)  |
|                                     |          |        | Timing            | Reduced expenditure on transport projects (\$61,759) including green infrastructure management plan, Bike plan concepts and designs etc                          |
| Economic Services                   | (62,140) | (21%)  | Permanent         | Increased expenditure of contractors (\$42,351)  |
| Other Property and Services         | (47,660) |        | 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 |
| <b>Non Cash</b>                     |          |        |                   |  |
| Depreciation                        | 129,503  | 11%    | Non Cash          | Increased depreciation charges   |
| (Profit)/Loss on Disposal of Assets | (41,192) |        | Non Cash          | Increased profit on disposal of assets   |
| Leave Provisions                    | (75,240) |        | Non Cash          | Reduction in employee leave provisions   |
| <b>Capital Revenues</b>             |          |        |                   |  |
| Grants, Subsidies and Contributions | 65,049   | 1115%  | Timing            | Timing of grant funding  |
| Proceeds from Disposal of Assets    | 28,472   | 45%    | Timing            | Timing of asset replacement  |



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

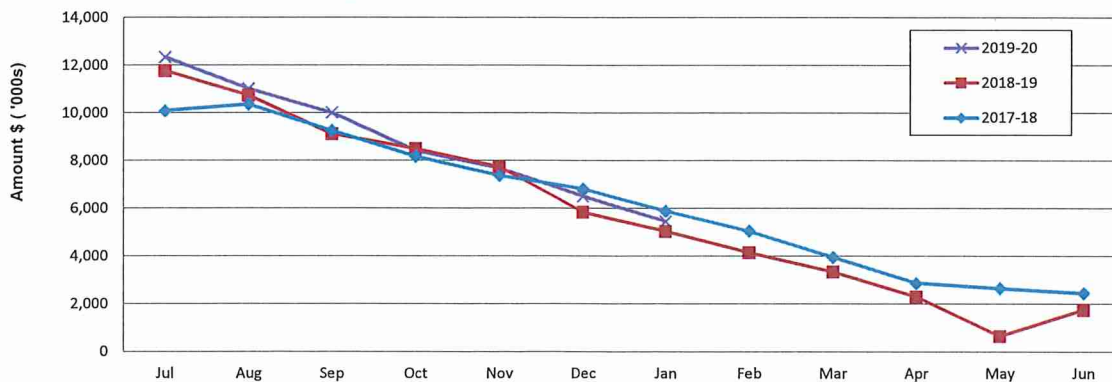
| Reporting Program                 | Var. \$   | Var. % | Timing/ Permanent | Explanation of Variance   |
|-----------------------------------|-----------|--------|-------------------|---|
| <b>Capital Expenses</b>           |           |        |                   |   |
| Furniture and Equipment           | 332,369   | 87%    | Timing            | Timing of expenditure - mainly smart parking system and CCTV  |
| Land and Buildings                | (35,419)  | (5%)   | Permanent         | Extra expenditure - depot construction  |
| Plant and Equipment               | (58,778)  | (24%)  | Timing            | Timing of expenditure   |
| Infrastructure - Car parks        | 22,840    | 73%    | Timing            | Timing of expenditure   |
| Infrastructure - Footpaths        | 33,806    | 33%    | Timing            | Timing of expenditure, the remainder of the footpath program will be done after March 2020                          |
| Infrastructure - Parks & Reserves | (57,987)  | (51%)  | Permanent         | Extra expenditure on shaded seating at the foreshore  |
| Infrastructure - Miscellaneous    | 190,101   | 24%    | Timing            | Timing of expenditure on natural areas management   |
|                                   |           |        | Timing            | Reduced expenditure on ROW 32 (\$40,142)  |
|                                   |           |        | Timing            | Reduced expenditure on Foreshore Development (\$47,546)   |
|                                   |           |        | Timing            | Reduced expenditure on the LED street lighting project (\$47,344)   |
| Infrastructure - Streetscape      | (131,621) | (61%)  | Permanent         | Reduced expenditure on the Shark Barrier project (\$42,626) which will be offset by reduced transfers from reserves |
|                                   |           |        | Permanent         | Reduced expenditure on certain projects e.g. sundial renovation   |
|                                   |           |        | Timing            | Timing of expenditure on the Curtin Avenue principal shared path (\$62,400)   |
|                                   |           |        | Timing            | Timing of expenditure on the street tree planting (\$63,893)  |
| Infrastructure - Rights of Way    | (27,743)  |        | Timing            | Timing of expenditure on the Napoleon Street tree planting (\$76,832)   |
|                                   |           |        | Timing            | Timing of expenditure on the Vlamingh Memorial nature scape (\$49,800)  |
| Infrastructure - Irrigation       | 5,834     | 100%   | Permanent         | Extra expenditure on right of way construction due to budget amendments made earlier in the financial year          |
| Infrastructure - Irrigation       |           |        | Timing            | Timing of expenditure   |
| <b>Financing</b>                  |           |        |                   |   |
| Transfer to Reserves              | 178,183   | 65%    | Timing            | Timing of transfers to reserves   |

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**Note 3: NET CURRENT FUNDING POSITION**

|  | Note | Positive=Surplus (Negative=Deficit) |                    |                    |
|--|------|-------------------------------------|--------------------|--------------------|
|  |      | YTD 31 Jan 2020                     | 30th June 2020     | YTD 31 Jan 2019    |
|  |      | \$                                  | \$                 | \$                 |
| <b>Current Assets</b>                        |      |                                     |                    |                    |
| Municipal Account                            |      | 1,258,315                           | 793,439            | 118,719            |
| Till Floats & Petty Cash                     |      | 700                                 | 700                | 700                |
| Investment Account                           |      | 0                                   | 3,035,947          | 1,059,737          |
| Term Investments                             |      | 5,029,319                           | 0                  | 3,670,935          |
| Restricted - Reserves                        |      | 9,795,052                           | 9,699,062          | 11,648,532         |
| Restricted - Trust Deposits                  |      | 0                                   | 0                  | 0                  |
| Restricted - Trust Bank                      |      | 665,056                             | 660,980            | 799,584            |
| Rates  |      | 828,232                             | 127,948            | 884,086            |
| Emergency Services Levies                    |      | 544,564                             | 29,190             | 563,401            |
| Rates and ESL Rebates                        |      | 208,060                             | 472                | 201,297            |
| Accounts Receivable - Debtors                |      | 233,640                             | 104,556            | 140,428            |
| Provision for Doubtful Debts - Debtors       |      | (8,456)                             | (7,271)            | 0                  |
| Accounts Receivable - Infringements          |      | 467,715                             | 412,826            | 514,382            |
| Provision for Doubtful Debts - Infringements |      | (219,166)                           | (203,199)          | (220,982)          |
| Accrued Income                               |      | 30,720                              | 21,295             | 131,899            |
| GST  |      | 0                                   | 0                  | 0                  |
| Self Supporting Loans                        |      | 28,810                              | 57,011             | 27,605             |
| Prepayments                                  |      | 14,357                              | 31,262             | 0                  |
| Other  |      | (1,128)                             | (14)               | 46                 |
| Inventories                                  |      | 36,320                              | 36,320             | 36,809             |
| Provision for Obsolescence - Inventories     |      | (25,910)                            | (25,910)           | 0                  |
|  |      | <b>18,886,200</b>                   | <b>14,774,614</b>  | <b>19,577,178</b>  |
| <b>Less: Current Liabilities</b>             |      |                                     |                    |                    |
| Payables                                     |      | (823,761)                           | (127,061)          | (772,574)          |
| Bonds - other creditors                      |      | (688,718)                           | (676,911)          | (650,850)          |
| Trust - POS                                  |      | (665,056)                           | (660,980)          | 0                  |
| Income in Advance                            |      | (32,044)                            | (94,360)           | 0                  |
| Accrued Expenses                             |      | (1,388,466)                         | (1,010,061)        | (1,432,945)        |
| Interest Bearing Liabilities                 |      | (148,478)                           | (292,576)          | (241,047)          |
| Provisions                                   |      | (874,665)                           | (945,098)          | (864,175)          |
|  |      | <b>(4,621,188)</b>                  | <b>(3,807,047)</b> | <b>(3,961,591)</b> |
| <b>Less:</b>                                 |      |                                     |                    |                    |
| Cash Reserves                                | 7    | (9,795,052)                         | (9,699,062)        | (11,648,532)       |
| Loans - Clubs                                |      | (28,810)                            | (57,011)           | (27,605)           |
| <b>Add:</b>                                  |      |                                     |                    |                    |
| Loans  |      | 148,478                             | 292,576            | 241,047            |
| Provisions                                   |      | 874,665                             | 945,098            | 864,175            |
| <b>Net Current Funding Position</b>          |      | <b>5,464,293</b>                    | <b>2,449,168</b>   | <b>5,044,672</b>   |

**Note 3 - Liquidity Over the Year**



Comments - Net Current Funding Position

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**Note 4: CASH AND INVESTMENTS**

|                              | Interest Rate | Unrestricted \$  | Restricted \$    | Trust \$       | Total Amount \$   | Institution | Maturity Date |
|------------------------------|---------------|------------------|------------------|----------------|-------------------|-------------|---------------|
| (a) Cash Deposits            |               |                  |                  |                |                   |             |               |
| Municipal Bank Account       | Variable      | 1,258,315        |                  |                | 1,258,315         | NAB         | At Call       |
| (b) Term Deposits            |               |                  |                  |                |                   |             |               |
| Term Deposit 12-770-3360     | 1.55%         |                  |                  | 665,056        | 665,056           | NAB         | 24-Feb-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        | 1.66%         | 1,000,000        |                  |                | 1,000,000         | CBA         | 27-Feb-20     |
| Term Deposit 36062109        | 1.40%         | 1,002,744        |                  |                | 1,002,744         | CBA         | 04-Feb-20     |
| Term Deposits 4749300        | 1.20%         | 1,003,722        |                  |                | 1,003,722         | BANKWEST    | 04-Feb-20     |
| Term Deposit 80-892-3297     | 1.55%         | 1,004,142        |                  |                | 1,004,142         | NAB         | 26-Feb-20     |
| Term Deposit 39-960-4665     | 1.60%         |                  | 2,039,019        |                | 2,039,019         | NAB         | 27-Apr-20     |
| Term Deposit 24-254-8087     | 1.55%         |                  | 541,168          |                | 541,168           | NAB         | 23-Feb-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 50-087-4898     | 1.30%         |                  | 556,028          |                | 556,028           | CBA         | 24-Feb-20     |
| <b>Total</b>                 |               | <b>6,287,634</b> | <b>9,795,052</b> | <b>665,056</b> | <b>16,747,743</b> |             |               |

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

| BANK                           | Unrestricted \$  | Restricted \$    | Trust \$       | Total Amount \$   | Total %     |
|--------------------------------|------------------|------------------|----------------|-------------------|-------------|
| NATIONAL AUSTRALIA BANK        | 2,275,084        | 1,286,281        | 665,056        | 4,226,421         | 28.7%       |
| WESTPAC BANKING CORPORATION    | 0                | 3,668,133        | 0              | 3,668,133         | 24.9%       |
| BANKWEST                       | 1,003,722        | 0                | 0              | 1,003,722         | 6.8%        |
| COMMONWEALTH BANK OF AUSTRALIA | 3,008,828        | 2,801,619        | 0              | 5,810,448         | 39.5%       |
| <b>TOTAL</b>                   | <b>6,287,634</b> | <b>7,756,033</b> | <b>665,056</b> | <b>14,708,724</b> | <b>100%</b> |

Comments/Notes - Investments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2020

**Note 5: BUDGET AMENDMENTS**  
Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account Code | Description   | Council Resolution    | Classification         | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|---|-----------------------|------------------------|---------------------|----------------------------|----------------------------|--------------------------------|
|                 |   |                       |                        | \$                  | \$                         | \$                         | \$                             |
|                 | <b>Budget Adoption Permanent Changes</b>                            |                       |                        |                     |                            |                            |                                |
| 70.9000.3       | Reduce expenditure in ROW maintenance                               | July 2019 - 10.1.16   | Operating Expenditure  |                     | 15,000                     |                            | 15,000                         |
| 25.2290.2       | Capital repairs to ROW 58   | July 2019 - 10.1.16   | Capital Expenditure    |                     |                            | (15,000)                   | 0                              |
| 40089.308.21    | Transfer from Active Transport Reserve to fund wayfinding project   | July 2019 - 10.1.18   | Transfer from Reserves |                     | 15,000                     |                            | 15,000                         |
| NEW             | Wayfinding project by PTA   | July 2019 - 10.1.18   | Operating Expenditure  |                     |                            | (15,000)                   | 0                              |
| 85.9000.2       | Reduction in Road Maintenance expenditure                           | August 2019 - 10.1.16 | Operating Expenditure  |                     | 20,000                     |                            | 20,000                         |
| 25.1042.2       | Brick Paving Replacement - Clapham Lane                             | August 2019 - 10.1.16 | Capital Expenditure    |                     |                            | (20,000)                   | 0                              |
| 42.9000.2       | Install Bike Racks at various sites                                 | August 2019 - 10.3.8  | Capital Expenditure    |                     |                            | (20,000)                   | (20,000)                       |
| 40089.308.21    | Transfer funds for new bike racks from the active transport reserve | August 2019 - 10.3.8  | Transfer from Reserves |                     | 20,000                     |                            | 0                              |
| 40.1018.2       | Road Construction - Beach Street                                    | September 2019 10.1.7 | Capital Expenditure    |                     |                            | (8,000)                    | (8,000)                        |
| 45.1034.2       | Road Construction - Burt Street                                     | September 2019 10.1.7 | Capital Expenditure    |                     |                            | (6,000)                    | (14,000)                       |
| 40.1012.2       | Road Construction - Avonmore Terrace                                | September 2019 10.1.7 | Capital Expenditure    |                     |                            | (2,000)                    | (16,000)                       |
| 85.9000.3       | Road Maintenance  | September 2019 10.1.7 | Operating Expenditure  |                     | 16,000                     |                            | 0                              |
| 35.4122.2       | Property Construction - New depot                                   | November 2019 10.1.13 | Capital Expenditure    |                     |                            | (56,000)                   | (56,000)                       |
| 45.9000.2       | Miscellaneous Infrastructure - Sundial refurbishment (Savings)      | November 2019 10.1.13 | Capital Expenditure    |                     | 25,000                     |                            | (31,000)                       |
| 35.4050.2       | Property Construction - Civic centre air conditioning (Savings)     | November 2019 10.1.13 | Capital Expenditure    |                     | 14,000                     |                            | (17,000)                       |
| 35.4130.2       | Property Construction - Indiana tea house electrical (Savings)      | November 2019 10.1.13 | Capital Expenditure    |                     | 10,000                     |                            | (7,000)                        |
| 45.9000.2.50    | Miscellaneous Infrastructure - Sea Shells Installation              | December 2019 10.3.2  | Capital Expenditure    |                     |                            | (10,000)                   | (17,000)                       |
| 20031.320.52    | Employee Costs - CEO Recruitment                                    | December 2019 13.1.2  | Operating Expenditure  |                     |                            | (20,000)                   | (37,000)                       |
|                 |   |                       |                        | 0                   | 135,000                    | (172,000)                  | (37,000)                       |

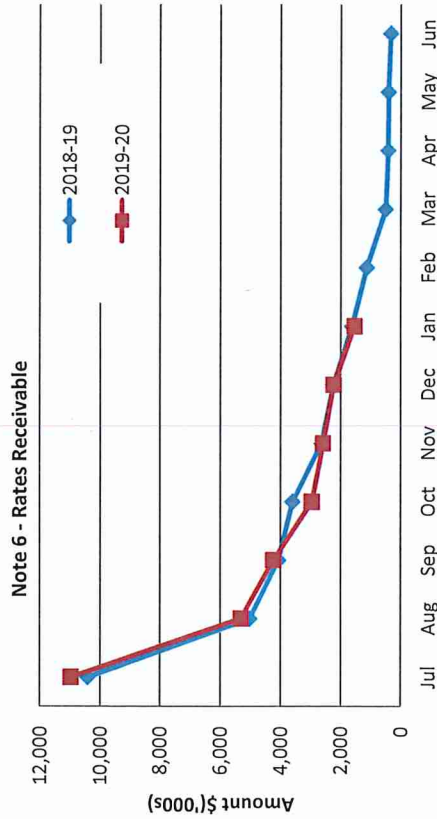
| Classifications Pick List |
|---------------------------|
| Operating Revenue         |
| Operating Expenses        |
| Capital Revenue           |
| Capital Expenses          |
| Opening Surplus(Deficit)  |
| Non Cash Item             |

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 31 January 2020

**Note 6: RECEIVABLES**

**Receivables - Rates & ESL**

|                                | YTD 31 Jan 2020  | YTD 31 Jan 2019  | 30th June 2020 |
|--------------------------------|------------------|------------------|----------------|
|                                | \$               | \$               | \$             |
| Opening Arrears Previous Years | 338,249          | 300,706          | 300,706        |
| Levied this year               | 10,672,197       | 10,137,213       | 10,210,579     |
| Less Collections to date       | (9,471,465)      | (8,819,596)      | (10,173,036)   |
| Equals Current Outstanding     | <b>1,538,981</b> | <b>1,618,323</b> | <b>338,249</b> |
| <b>Net Rates Collectable</b>   | <b>1,538,981</b> | <b>1,618,323</b> | <b>338,249</b> |
| % Collected                    | 86.02%           | 84.50%           | 96.78%         |

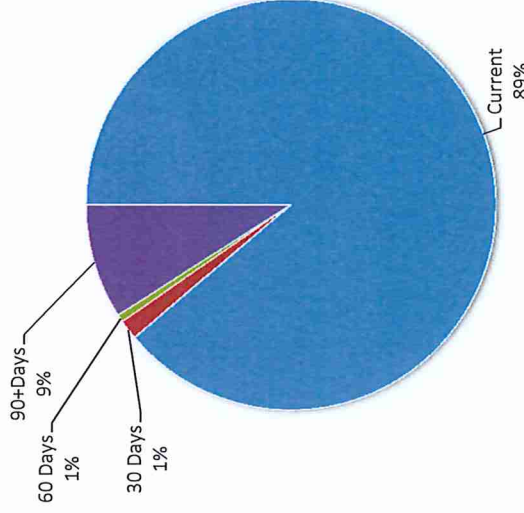


Comments/Notes - Receivables Rates

| Receivables - General                        | Current | 30 Days | 60 Days | 90+Days        |
|--|---------|---------|---------|----------------|
|  | \$      | \$      | \$      | \$             |
| Receivables - General                        | 207,442 | 3,638   | 1,392   | 21,168         |
| <b>Total Receivables General Outstanding</b> |         |         |         | <b>233,640</b> |

Amounts shown above include GST (where applicable)

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



Comments/Notes - Receivables General

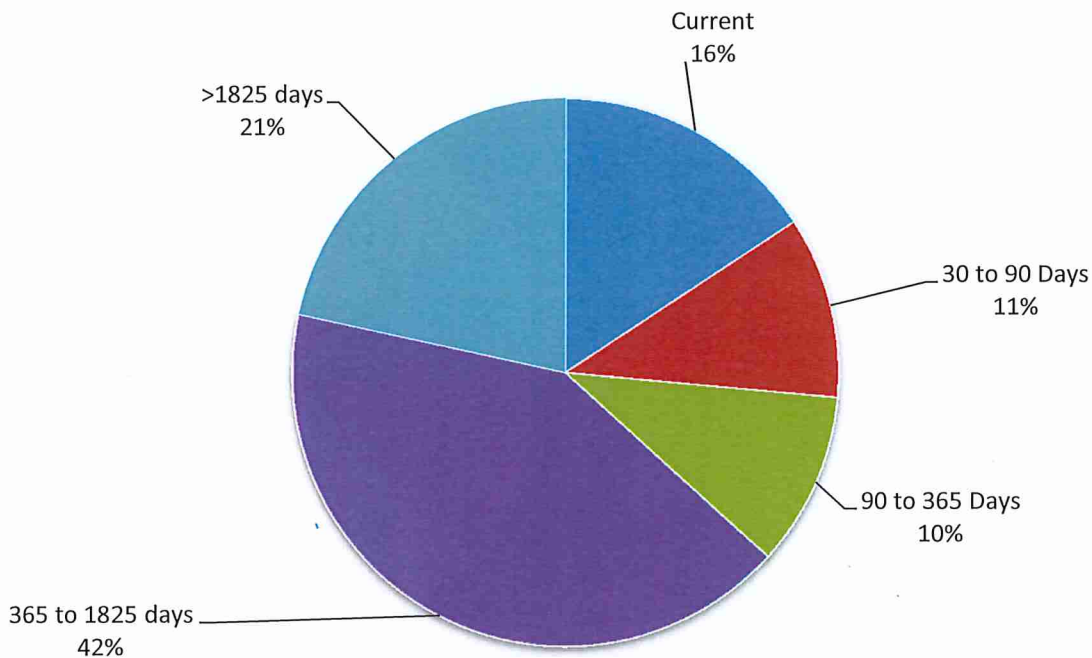
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**Note 6: RECEIVABLES (Continued)**

| Receivables - Infringements                  | Current | 30 to 90 Days | 90 to 365 Days | 365 to 1825 days | >1825 days            |
|--|---------|---------------|----------------|------------------|-----------------------|
|  | \$      | \$            | \$             |                  | \$                    |
| Receivables - Infringements                  | 73,475  | 50,225        | 48,025         | 195,049          | 100,941               |
| <b>Total Receivables General Outstanding</b> |         |               |                |                  | <b><u>467,715</u></b> |

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.

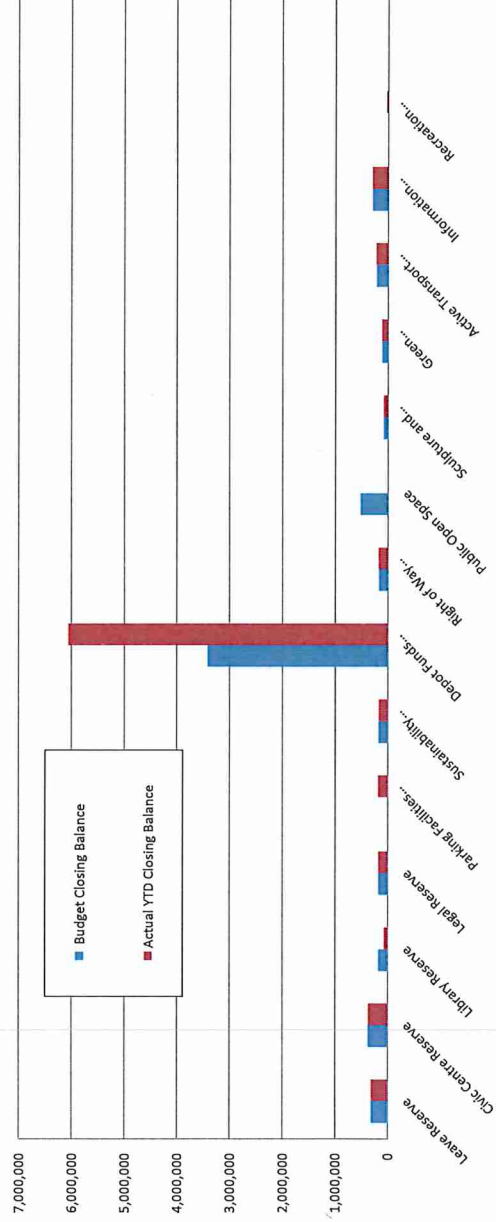
TOWN OF COTTESLOE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 January 2020

Note 7: 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              | \$ 5,850               | \$ 0                    | \$ 0                    | \$ 0                     | \$ 0                     | \$ 626,970             | \$ 625,600                 |
| Property Reserve                  | 220         | 384,221                | 384,308                | 7,782                  | 3,628                  | 0                       | 0                       | 0                        | 0                        | 392,003                | 387,936                    |
| Parking Reserve                   | 221         | 11,511                 | 11,515                 | 233                    | 109                    | 0                       | 0                       | 0                        | 0                        | 11,744                 | 11,624                     |
| Infrastructure Reserve            | 226         | 568,239                | 575,183                | 14,531                 | 5,429                  | 229,248                 | 0                       | (750,000)                | 0                        | 62,018                 | 580,612                    |
| Leave Reserve                     | 227         | 302,359                | 304,167                | 6,124                  | 2,871                  | 0                       | 0                       | 0                        | 0                        | 308,483                | 307,038                    |
| Civic Centre Reserve              | 228         | 362,993                | 363,108                | 7,352                  | 3,427                  | 0                       | 0                       | 0                        | 0                        | 370,345                | 366,535                    |
| Library Reserve                   | 229         | 64,999                 | 64,922                 | 3,377                  | 613                    | 104,305                 | 0                       | 0                        | 0                        | 172,681                | 65,535                     |
| Legal Reserve                     | 262         | 168,773                | 168,866                | 3,418                  | 1,594                  | 0                       | 0                       | 0                        | 0                        | 172,191                | 170,460                    |
| Parking Facilities Reserve        | 266         | 171,460                | 171,622                | 15                     | 1,620                  | 0                       | 0                       | (171,475)                | 0                        | 0                      | 0                          |
| Sustainability Reserve            | 267         | 164,469                | 164,520                | 3,331                  | 1,553                  | 0                       | 0                       | 0                        | 0                        | 167,800                | 166,073                    |
| Depot Funds Reserve               | 273         | 5,611,762              | 5,993,612              | 46,913                 | 61,014                 | 0                       | 0                       | (2,249,464)              | 0                        | 3,409,211              | 6,054,626                  |
| Right of Way Reserve              | 276         | 165,033                | 166,597                | 3,302                  | 1,573                  | 0                       | 0                       | 0                        | 0                        | 166,335                | 168,170                    |
| 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                  | 735                    | 0                       | 0                       | 0                        | 0                        | 80,307                 | 78,560                     |
| Green Infrastructure Reserve Fund | 307         | 109,135                | 110,861                | 2,157                  | 1,046                  | 0                       | 0                       | 0                        | 0                        | 111,907                | 111,907                    |
| Active Transport Reserve          | 308         | 210,144                | 213,638                | 4,256                  | 2,016                  | 0                       | 0                       | 0                        | 0                        | 214,400                | 215,654                    |
| Information Technology Reserve    | 309         | 284,400                | 286,880                | 5,760                  | 2,708                  | 0                       | 0                       | 0                        | 0                        | 290,160                | 289,588                    |
| Recreation Precinct Reserve       | 310         | 21,500                 | 21,687                 | 435                    | 205                    | 0                       | 0                       | (21,935)                 | 0                        | 0                      | 21,892                     |
|                                   |             | 9,953,001              | 9,699,061              | 136,409                | 95,991                 | 333,553                 | 0                       | (3,345,874)              | 0                        | 7,077,089              | 9,795,052                  |

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



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**Note 8 CAPITAL DISPOSALS**

| Actual YTD Profit/(Loss) of Asset Disposal |                |               |               |                   | Amended Current Budget |               |               | Comments |
|--|----------------|---------------|---------------|-------------------|------------------------|---------------|---------------|----------|
| Cost/Revaluation                           | Accum Depr     | Proceeds      | Profit (Loss) | Disposals         | YTD 31 01 2020         |               |               |          |
|  |                |               |               |                   | \$                     | \$            | \$            |          |
| 0  | 0              | 524           | 524           | Trailer           | 0                      | 524           | 524           |          |
| 24,785                                     | (1,821)        | 33,842        | 10,878        | Truck             | 0                      | 10,878        | 10,878        |          |
| 8,621                                      | 0              | 32,229        | 23,608        | Road Sweeper      | 0                      | 23,608        | 23,608        |          |
| 13,480                                     | (520)          | 14,827        | 1,868         | Utility Vehicle   | 0                      | 1,868         | 1,868         |          |
| 8,533                                      | (393)          | 10,055        | 1,914         | Passenger Vehicle | 0                      | 1,914         | 1,914         |          |
| 4,773                                      | (2,173)        | 5,000         | 2,400         | Carryall Utility  | 0                      | 2,400         | 2,400         |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
|  |                |               | 0             |                   | 0                      | 0             | 0             |          |
| <b>60,192</b>                              | <b>(4,907)</b> | <b>96,477</b> | <b>41,192</b> |                   | <b>0</b>               | <b>41,192</b> | <b>41,192</b> |          |

**Comments - Capital Disposal/Replacements**

Whilst there have been some plant and vehicles disposed during the 2019/20 year to date, these cannot be processed in the accounting software until the 2018-19 accounts have been signed off by the Town's auditors



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

| Note 9: RATING INFORMATION       | 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 \$ |  |
|----------------------------------|------------|----------------------|--------------------|-------------------|------------------|---------------|-------------------|------------------------|------------------------|---------------------|-------------------------|--|
| <b>RATE TYPE</b>                 |            |                      |                    |                   |                  |               |                   |                        |                        |                     |                         |  |
| <b>Differential General Rate</b> |            |                      |                    |                   |                  |               |                   |                        |                        |                     |                         |  |
| GRV - Residential Improved (RI)  | 0.063984   | 3,217                | 135,116,625        | 8,645,302         | 58,128           | 7,031         | 8,710,461         | 8,659,408              | 0                      | 0                   | 8,659,408               |  |
| GRV - Residential Vacant (RV)    | 0.063984   | 78                   | 3,562,020          | 227,912           | (2,865)          | 280           | 225,327           | 212,633                | 0                      | 0                   | 212,633                 |  |
| GRV - Commercial Improved (CI)   | 0.063984   | 65                   | 8,282,404          | 529,941           | 0                | 0             | 529,941           | 529,941                | 0                      | 0                   | 529,941                 |  |
| GRV - Commercial Vacant (CV)     | 0.063984   | 2                    | 150,000            | 9,598             | (5,535)          | -2,652        | 1,411             | 9,598                  | 0                      | 0                   | 9,598                   |  |
| GRV - Industrial (I)             | 0.063984   | 1                    | 31,050             | 1,987             | 0                | 0             | 1,987             | 801,428                | 0                      | 0                   | 801,428                 |  |
| GRV - Commercial Town (CT)       | 0.074260   | 120                  | 10,728,686         | 796,712           | 16,878           | 8,087         | 821,677           | 1,987                  | 0                      | 0                   | 1,987                   |  |
| <b>Sub-Totals</b>                |            | <b>3,483</b>         | <b>157,870,785</b> | <b>10,211,452</b> | <b>66,606</b>    | <b>12,746</b> | <b>10,290,804</b> | <b>10,214,995</b>      | <b>0</b>               | <b>0</b>            | <b>10,214,995</b>       |  |
| <b>Minimum Payment</b>           |            |                      |                    |                   |                  |               |                   |                        |                        |                     |                         |  |
| GRV - Residential Improved (RI)  | 1,161      | 300                  | 4,715,360          | 348,300           | (2,322)          | (185)         | 345,793           | 349,461                | 0                      | 0                   | 349,461                 |  |
| GRV - Residential Vacant (RV)    | 1,161      | 8                    | 16,893             | 9,288             | (1,161)          | (375)         | 7,752             | 9,288                  | 0                      | 0                   | 9,288                   |  |
| GRV - Commercial Improved (CI)   | 1,161      | 11                   | 141,970            | 12,771            | 0                | 0             | 12,771            | 12,771                 | 0                      | 0                   | 12,771                  |  |
| GRV - Commercial Town (CT)       | 1,161      | 17                   | 242,538            | 19,737            | 0                | 0             | 19,737            | 19,737                 | 0                      | 0                   | 19,737                  |  |
| <b>Sub-Totals</b>                |            | <b>336</b>           | <b>5,116,761</b>   | <b>390,096</b>    | <b>(3,483)</b>   | <b>(560)</b>  | <b>386,053</b>    | <b>391,257</b>         | <b>0</b>               | <b>0</b>            | <b>391,257</b>          |  |
| Concession                       |            |                      |                    |                   |                  |               | 10,676,857        |                        |                        |                     | 10,606,252              |  |
| <b>Amount from General Rates</b> |            |                      |                    |                   |                  |               | <b>(4,660)</b>    |                        |                        |                     | <b>(4,000)</b>          |  |
| Ex-Gratia Rates                  |            |                      |                    |                   |                  |               |                   |                        |                        |                     |                         |  |
| Specified Area Rates             |            |                      |                    |                   |                  |               |                   |                        |                        |                     |                         |  |
| <b>Totals</b>                    |            |                      |                    |                   |                  |               | <b>10,672,197</b> |                        |                        |                     | <b>10,602,252</b>       |  |
|                                  |            |                      |                    |                   |                  |               |                   |                        |                        |                     | <b>0</b>                |  |
|                                  |            |                      |                    |                   |                  |               |                   |                        |                        |                     | <b>0</b>                |  |
|                                  |            |                      |                    |                   |                  |               | <b>10,672,197</b> |                        |                        |                     | <b>10,602,252</b>       |  |

Comments - Rating Information

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

| Particulars                       | Principal<br>1-Jul-19 | New<br>Loans | Principal<br>Repayments |              | Principal<br>Outstanding |              | Interest<br>Repayments |              |
|-----------------------------------|-----------------------|--------------|-------------------------|--------------|--------------------------|--------------|------------------------|--------------|
|                                   |                       |              | Actual<br>\$            | Budget<br>\$ | Actual<br>\$             | Budget<br>\$ | Actual<br>\$           | Budget<br>\$ |
| Loan 105 - Community Organisation | 152,323               |              | 14,927                  | 30,317       | 137,396                  | 122,006      | 6,332                  | 9,010        |
| Loan 107 - Joint Library Project  | 3,358,733             |              | 113,948                 | 231,605      | 3,244,785                | 3,127,128    | 125,251                | 214,945      |
| Loan 108 - Community Organisation | 232,956               |              | 15,223                  | 30,653       | 217,733                  | 202,303      | 4,160                  | 6,107        |
|                                   | 3,744,012             | 0            | 144,098                 | 292,575      | 3,599,914                | 3,451,437    | 135,743                | 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 31 January 2020

**Note 11: GRANTS AND CONTRIBUTIONS**

| Program/Details<br>GL  | Grant/Contribution Provider  | Approval | 2019-20<br>Original<br>Budget | Variations<br>Additions<br>(Deletions) | Operating      | Capital       | Recoup Status<br>Received | Recoup Status<br>Not Received |
|--|--|----------|-------------------------------|--|----------------|---------------|---------------------------|-------------------------------|
| <b>GENERAL PURPOSE FUNDING</b>                                     |  |          | \$                            | \$                                     | \$             | \$            | \$                        | \$                            |
| Grants Commission - General  | WALGGC   | Y        | 165,000                       |  | 165,000        |               | 44,457                    | 120,543                       |
| Grants Commission - Roads  | WALGGC   | Y        | 100,000                       |  | 100,000        |               | 23,452                    | 76,548                        |
| <b>GOVERNANCE</b>  |  |          |                               |  |                |               |                           |                               |
| Occupational Health and Safety Initiatives<br>Council on the Aging | Local Government Insurance Services<br>Contribution towards seniors week | Y        | 4,000<br>0                    |  | 4,000<br>850   |               | 850                       | 4,000                         |
| <b>COMMUNITY AMENITIES</b>   |  |          |                               |  |                |               |                           |                               |
| 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<br>Other contributions                      | Department of Planning, Lands and Heritage<br>Various                    | N<br>N   | 0<br>0                        |  | 95             | 1,132         | 1,132<br>95               |                               |
| <b>RECREATION AND CULTURE</b>                                      |  |          |                               |  |                |               |                           |                               |
| Bond forfeiture contribution                                       | Various venue hire   | Y        |                               |  |                |               | 182                       |                               |
| <b>TRANSPORT</b>   |  |          |                               |  |                |               |                           |                               |
| Direct Grant   | Main Roads WA  | Y        | 24,000                        |  | 24,000         |               | 25,478                    | (1,478)                       |
| Other Contributions  | Various  | Y        | 5,000                         |  | 5,000          |               | 800                       |                               |
| ROW Contributions  | Various  | Y        | 10,000                        |  |                | 10,000        | 2,801                     | 7,199                         |
| Roads to Recovery Grant Funding                                    | Department of Infrastructure, Regional<br>Development and Cities         | Y        | 50,000                        |  |                | 50,000        | 66,950                    |                               |
| <b>TOTALS</b>  |  |          | <b>380,500</b>                | <b>0</b>                               | <b>321,445</b> | <b>61,132</b> | <b>166,197</b>            | <b>229,312</b>                |

|               |                |
|---------------|----------------|
| Operating     | 315,500        |
| Non-Operating | 60,000         |
|               | <u>375,500</u> |
|               | <u>95,314</u>  |
|               | <u>70,883</u>  |
|               | <u>166,197</u> |

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**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<br>Balance<br>1 Jul 19 | Amount<br>Received | Amount<br>Paid | Closing<br>Balance<br>31-Jan-20 |
|-----------------------------------|--------------------------------|--------------------|----------------|---------------------------------|
| Cash in lieu of public open space | \$<br>660,980                  | \$<br>4,076        | \$<br>0        | \$<br>665,056                   |
|                                   | <b>660,980</b>                 | <b>4,076</b>       | <b>0</b>       | <b>665,056</b>                  |

TOWN OF COTTESLOE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 January 2020

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets  | Project No | YTD Actual    | YTD Budget     | Original Annual Budget | Variance (Under)/Over |
|-------------------------------|--|------------|---------------|----------------|------------------------|-----------------------|
|                               | <b>Car Parks</b>   |            |               |                |                        |                       |
| ○                             | ACROD Bay Compliance Upgrade                                       | 5.9000.2   | 0             | 8,753          | 15,000                 | (8,753)               |
| ○                             | North Cottesloe Primary School - Drop Off and Parking Improvements | 5.1157.2   | 8,413         | 22,500         | 140,000                | (14,087)              |
| ○                             | <b>Car Parks Total</b>   |            | <b>8,413</b>  | <b>31,253</b>  | <b>155,000</b>         | <b>(22,840)</b>       |
|                               | <b>Footpaths</b>   |            |               |                |                        |                       |
| ●                             | Marine Parade West side (Warton St to Beach St)                    | 15.1126.2  | 20,000        | 20,000         | 20,000                 | 0                     |
| ●                             | Marine Parade West side (Deane St to Salvado St)                   | 15.1126.2  | 20,000        | 20,000         | 20,000                 | 0                     |
| ●                             | Marine Parade West side (Salvado St and Princes St)                | 15.1126.2  | 10,000        | 10,000         | 10,000                 | 0                     |
| ⊙                             | 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  | 7,422         | 10,000         | 10,000                 | (2,578)               |
| ⊙                             | <b>Footpaths Total</b>   |            | <b>68,194</b> | <b>102,000</b> | <b>102,000</b>         | <b>(33,806)</b>       |
|                               | <b>Irrigation</b>  |            |               |                |                        |                       |
| ○                             | Various  | 20.9000.2  | 0             | 5,834          | 10,000                 | (5,834)               |
| ○                             | <b>Irrigation Total</b>  |            | <b>0</b>      | <b>5,834</b>   | <b>10,000</b>          | <b>(5,834)</b>        |
|                               | <b>Right of Ways</b>   |            |               |                |                        |                       |
|                               | 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  | 17,543        | 0              | 0                      | 17,543                |
|                               | <b>Right of Way Total</b>  |            | <b>27,743</b> | <b>0</b>       | <b>0</b>               | <b>27,743</b>         |

TOWN OF COTTESLOE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 January 2020

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets   | Project No | YTD Actual     | YTD Budget     | Original Annual Budget | Variance (Under)/Over |
|-------------------------------|---|------------|----------------|----------------|------------------------|-----------------------|
|                               | <b>Parks and Ovals</b>  |            |                |                |                        |                       |
| ○                             | Foreshore Works (C/F)   | 30.5010.2  | 39,518         | 20,421         | 955,900                | 19,097                |
| ○                             | Playground Construction (C/F)   | 30.9000.2  | 6,910          | 5,834          | 403,000                | 1,076                 |
| ○                             | Disability Playground Equipment (C/F)                                     | 30.9000.2  | 0              | 0              | 25,000                 | 0                     |
| ●                             | Natural Areas Management  | 30.9000.5  | 124,599        | 88,285         | 169,779                | 36,314                |
| ○                             | Fish Habitat Protection Area Signage Upgrade (C/F)                        | 30.7123.2  | 0              | 0              | 20,000                 | 0                     |
| ○                             | Foreshore Signage (C/F)   | 29.6082.2  | 1,500          | 0              | 34,814                 | 1,500                 |
| ○                             | <b>Parks and Ovals Total</b>  |            | <b>172,527</b> | <b>114,540</b> | <b>1,608,493</b>       | <b>57,987</b>         |
|                               | <b>Buildings</b>  |            |                |                |                        |                       |
| ●                             | Town of Cottesloe Works Depot Construction (C/F)                          | 35.4122.2  | 632,955        | 576,252        | 588,750                | 56,703                |
| ●                             | Civic Centre Grounds Construction   | 35.6030.2  | 81,142         | 87,510         | 150,000                | (6,368)               |
| ○                             | Indiana Toilets Electrical Compliance Works                               | 35.4130.2  | 0              | 0              | 10,000                 | 0                     |
| ●                             | Civic Centre Airconditioner Replacements                                  | 35.4050.2  | 40,084         | 55,000         | 50,000                 | (14,916)              |
| ○                             | Civic Centre Painting   | 35.4050.2  | 0              | 0              | 5,000                  | 0                     |
|                               | <b>Buildings Total</b>  |            | <b>754,181</b> | <b>718,762</b> | <b>803,750</b>         | <b>35,419</b>         |
|                               | <b>Roads</b>  |            |                |                |                        |                       |
| ●                             | Beach Street (Marine Parade to Avonmore Street) - RTR                     | 40.1018.2  | 29,541         | 28,000         | 22,000                 | 1,541                 |
| ●                             | Burt Street (Railway Street to Dalgety Street) - RTR                      | 40.1034.2  | 29,386         | 22,000         | 25,000                 | 7,386                 |
| ●                             | Avonmore Terrace (Deane St to Pearce St) - RTR                            | 40.1012.2  | 25,268         | 25,000         | 28,000                 | 268                   |
| ○                             | Railway Street re-alignment (North Cottesloe Primary School Improvements) | 40.1156.2  | 7,300          | 28,000         | 210,000                | (20,700)              |
| ○                             | <b>Roads Total</b>  |            | <b>91,495</b>  | <b>103,000</b> | <b>285,000</b>         | <b>(11,505)</b>       |

TOWN OF COTTESLOE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 January 2020

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets                                      | Project No | YTD Actual     | YTD Budget     | Original Annual Budget | Variance (Under)/Over |
|-------------------------------|--|------------|----------------|----------------|------------------------|-----------------------|
|                               | <b>Miscellaneous Infrastructure</b>                        |            |                |                |                        |                       |
| ○                             | Sculpture  | 45.9000.2  | 0              | 0              | 70,000                 | 0                     |
| ●                             | Sundial Sculpture (C/F)                                    | 45.9000.2  | 22,037         | 44,000         | 44,000                 | (21,963)              |
| ○                             | Beach Access Paths   | 45.4131.2  | 40,965         | 25,000         | 420,000                | 15,965                |
| ●                             | Foreshore Development (C/F)                                | 45.6080.2  | 116,700        | 163,753        | 170,000                | (47,053)              |
| ○                             | Street Lighting LED Upgrade                                | 45.9000.5  | 8,656          | 56,000         | 57,000                 | (47,344)              |
| ○                             | Deane Street Retaining Wall Upgrade                        | 45.1052.2  | 13,062         | 0              | 207,000                | 13,062                |
| ○                             | Stairs Construction - ROW 32B                              | 45.2160.2  | 9,858          | 50,000         | 50,000                 | (40,142)              |
| ○                             | 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  | 395,208        | 437,834        | 500,000                | (42,626)              |
| ○                             | <b>Miscellaneous Infrastructure Total</b>                  |            | <b>606,486</b> | <b>796,587</b> | <b>1,568,000</b>       | <b>(190,101)</b>      |
|                               | <b>Streetscapes</b>  |            |                |                |                        |                       |
| ●                             | Various Drink Fountains, Bench Seats & Way Finding Signage | 42.9000.2  | 18,083         | 14,587         | 35,000                 | 3,496                 |
| ●                             | Street Tree Planting                                       | 42.9000.5  | 203,016        | 139,123        | 257,543                | 63,893                |
| ●                             | Nature Scape - Vlamingh Memorial                           | 42.6160.2  | 49,800         | 0              | 50,000                 | 49,800                |
| ○                             | Eric Street/Marine Parade Landscaping                      | 42.1126.2  | 0              | 0              | 10,000                 | 0                     |
| ●                             | Napoleon Street Tree Planting                              | 42.1138.2  | 76,832         | 0              | 80,000                 | 76,832                |
| ○                             | Curtin Avenue PSP Planting                                 | 42.1048.2  | 0              | 62,400         | 120,000                | (62,400)              |
| ●                             | <b>Streetscapes Total</b>                                  |            | <b>347,731</b> | <b>216,110</b> | <b>552,543</b>         | <b>131,621</b>        |

TOWN OF COTTESLOE  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 31 January 2020

**Note 13: CAPITAL ACQUISITIONS**

| Level of Completion Indicator | Infrastructure Assets                         | Project No | YTD Actual       | YTD Budget       | Original Annual Budget | Variance (Under)/Over |
|-------------------------------|---|------------|------------------|------------------|------------------------|-----------------------|
| ●                             | <b>Plant , Equipment &amp; Vehicles Total</b> |            |                  |                  |                        |                       |
|                               | Plant , Equipment & Vehicles                  | 47.9000.2  | 303,778          | 245,000          | 307,000                | 58,778                |
| ●                             | <b>Plant , Equip. &amp; Vehicles Total</b>    |            | <b>303,778</b>   | <b>245,000</b>   | <b>307,000</b>         | <b>0</b>              |
|                               | <b>Furniture &amp; Office Equip.</b>          |            |                  |                  |                        |                       |
| ○                             | CCTV - Napoleon Street                        | 49.9000.8  | 0                | 60,000           | 60,000                 | (60,000)              |
| ●                             | Customer Relationship Management System (C/F) | 49.9000.11 | 38,702           | 20,421           | 35,000                 | 18,281                |
| ○                             | Hardware Replacement - Other                  | 49.9000.14 | 0                | 43,757           | 75,000                 | (43,757)              |
| ●                             | Personal Camera's - Rangers (C/F)             | 49.9000.19 | 7,941            | 15,000           | 15,000                 | (7,059)               |
| ○                             | Smart Parking System                          | 49.9000.20 | 1,166            | 225,000          | 225,000                | (223,834)             |
| ○                             | Plotter Replacement                           | 49.9000.21 | 0                | 6,000            | 6,000                  | (6,000)               |
| ○                             | Software Upgrade - Roman                      | 49.9000.22 | 0                | 0                | 10,000                 | 0                     |
| ○                             | Sound Level Meter                             | 49.9000.23 | 0                | 10,000           | 10,000                 | (10,000)              |
|                               | <b>Furniture &amp; Office Equip. Total</b>    |            | <b>47,809</b>    | <b>380,178</b>   | <b>436,000</b>         | <b>(272,369)</b>      |
| ●                             | <b>Capital Expenditure Total</b>              |            | <b>2,428,357</b> | <b>2,713,264</b> | <b>5,827,786</b>       | <b>(283,685)</b>      |

Level of Completion Indicators

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



## TOWN OF COTTESLOE

### LIST OF ACCOUNTS PAID DURING JANUARY 2020 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 25 FEBRUARY 2020

#### LIST OF ACCOUNTS - JANUARY 2020

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>  | <u>Description</u>                              | <u>Amount</u> |
|-------------|--------------------------|---|---|---------------|
| 07/01/2020  | 1634.2-01                | Australian Services Union                           | Payroll deduction                               | \$ 233.10     |
| 07/01/2020  | 1634.3-01                | Department of Human Services                        | Payroll deduction                               | \$ 323.16     |
| 07/01/2020  | 1634.1774-01             | Express Salary Packaging Pty Ltd                    | Payroll deduction                               | \$ 701.22     |
| 07/01/2020  | 1633.2575-01             | SuperChoice Services Pty Ltd                        | Superannuation contributions                    | \$ 22,182.71  |
| 09/01/2020  | 1636.3007-01             | A & C McCracken T/A Jubilee Pools                   | Bond refund                                     | \$ 1,000.00   |
| 09/01/2020  | 1636.2408-01             | AJ Loo Investments P/L T/A IGA Cottesloe            | Catering supplies                               | \$ 77.91      |
| 09/01/2020  | 1636.2985-01             | AKA Seating Systems Pty Ltd                         | Install & hire temporary stairs at beach        | \$ 8,525.00   |
| 09/01/2020  | 1636.243-01              | Beaumonde Homes Pty Ltd                             | Bond refund                                     | \$ 1,500.00   |
| 09/01/2020  | 1636.141-01              | BOC Limited   | Container hire for oxygen E2 at Stack street    | \$ 245.78     |
| 09/01/2020  | 1636.62-01               | Bunnings Group Ltd                                  | Various hardware supplies                       | \$ 54.61      |
| 09/01/2020  | 1636.2248-01             | Coastline Mowers                                    | Stihl miscellaneous parts, spares & consumables | \$ 3,969.35   |
| 09/01/2020  | 1636.2034-01             | ColleaguesNagels Pty Ltd                            | Residential parking permits                     | \$ 952.00     |
| 09/01/2020  | 1636.2724-01             | DE Gamble trading as Perth Kerbing                  | Kerbing at Dutch Inn and Grant Marine park      | \$ 605.00     |
| 09/01/2020  | 1636.2772-01             | Department of Mines, Industry Regulation and Safety | Cottesloe building service levies               | \$ 4,699.67   |
| 09/01/2020  | 1636.117-01              | Department of the Premier & Cabinet                 | Advertising services                            | \$ 151.00     |
| 09/01/2020  | 1636.2147-01             | DN Construction Group Pty Ltd                       | Repairs to a bin                                | \$ 88.00      |
| 09/01/2020  | 1636.1199-01             | Drainflow Services Pty Ltd                          | Supply educt truck to clean out drains          | \$ 2,915.00   |
| 09/01/2020  | 1636.83-01               | Flexi Staff Pty Ltd                                 | Temporary depot staff                           | \$ 1,580.87   |
| 09/01/2020  | 1636.2534-01             | Fuji Xerox BusinessForce Pty Ltd                    | Scanning beach report community history         | \$ 412.50     |
| 09/01/2020  | 1636.2510-01             | G Hall  | Reimbursement                                   | \$ 80.00      |
| 09/01/2020  | 1636.1923-01             | Geraldine Nominees T/A Daimler Truck                | Truck parts                                     | \$ 146.65     |

## LIST OF ACCOUNTS - JANUARY 2020

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                                       | <u>Description</u>                           | <u>Amount</u> |
|-------------|--------------------------|--|--|---------------|
| 09/01/2020  | 1636.210-01              | Hays Specialist Recruitment (Aust.)                | Temporary staff \$2,230.11                   | \$ 5,826.29   |
| 09/01/2020  | 1636.80-01               | Kennards Hire Pty Ltd                              | Temporary staff \$3,596.18                   | \$ 1,110.00   |
| 09/01/2020  | 1636.2544-01             | Lionel Samson Packaging Unit Trust                 | Equipment hire                               | \$ 419.10     |
| 09/01/2020  | 1636.203-01              | LO-GO Appointments                                 | 3 rolls of large waste plastic bags          | \$ 73,632.68  |
| 09/01/2020  | 1636.3006-01             | M A Lynton-Lobato                                  | Temporary staff \$66,260.04                  | \$ 5,495.73   |
| 09/01/2020  | 1636.89-01               | Major Motors Pty Ltd                               | Temporary staff \$7,372.64                   | \$ 4,255.38   |
| 09/01/2020  | 1636.88-01               | Managed IT Pty Ltd                                 | Rates refund                                 | \$ 16,292.91  |
| 09/01/2020  | 1636.1915-01             | Marketforce Pty Ltd                                | Service of fleet                             | \$ 2,238.50   |
| 09/01/2020  | 1636.2107-01             | MEC 929 Pty Ltd T/A Murphy's Electrical            | Provision of information technology services | \$ 630.85     |
| 09/01/2020  | 1636.3004-01             | N Keys   | Advertising services                         | \$ 300.00     |
| 09/01/2020  | 1636.2657-01             | National Trust Of Australia (WA)                   | Replacement batten lights for public toilets | \$ 100.00     |
| 09/01/2020  | 1636.1245-01             | Nu-Trac Rural Contracting                          | Bond refund                                  | \$ 12,409.00  |
| 09/01/2020  | 1636.2663-01             | Officeworks Ltd                                    | Cottesloe Pylon appeal donations             | \$ 277.98     |
| 09/01/2020  | 1636.182-01              | Ormsby Investments P/L T/As BBC Entertainment      | Beach cleaning services                      | \$ 825.00     |
| 09/01/2020  | 1636.79-01               | Perth Irrigation Centre                            | Printing services etc                        | \$ 229.15     |
| 09/01/2020  | 1636.2122-01             | Perth Pest Control Pty Ltd                         | Australia Day 2020 Welcome to Country        | \$ 275.00     |
| 09/01/2020  | 1636.1728-01             | Pirtek (Fremantle) Pty Ltd                         | Irrigation supplies                          | \$ 61.71      |
| 09/01/2020  | 1636.2998-01             | Proskill Australia Pty Ltd                         | Rodent bait stations for Civic centre        | \$ 182.40     |
| 09/01/2020  | 1636.976-01              | PRW Contracting P/L T/A Claremont Asphalt          | Miscellaneous tube unions & couplings        | \$ 2,090.00   |
| 09/01/2020  | 1636.2265-01             | R Gianatti   | Protective clothing                          | \$ 69.00      |
| 09/01/2020  | 1636.2067-01             | Rico Enterprises P/L T/A Solo resource             | Repair broken patch of asphalt ROW 59A       | \$ 50,247.17  |
| 09/01/2020  | 1636.2674-01             | Ricoh Australia Pty Ltd                            | Reimbursement                                | \$ 385.00     |
| 09/01/2020  | 1636.1725-01             | Rusted Solutions                                   | Waste removal services                       | \$ 1,076.98   |
| 09/01/2020  | 1636.75-01               | Safety Zone Australia Pty Ltd                      | Copier printing                              | \$ 424.60     |
| 09/01/2020  | 1636.2056-01             | Scotts Scrubbing & Sweeping Service                | 2 x 5kg tubs of Easy clean s/s cleaner       | \$ 4,042.50   |
| 09/01/2020  | 1636.1557-01             | Spraymaster Spray Shop                             | Protective clothing                          | \$ 346.31     |
| 09/01/2020  | 1636.1997-01             | Stone Supplies WA Pty Ltd T/A Creations Landscapes | Pressure cleaning services                   | \$ 332.64     |
| 09/01/2020  | 1636.2083-01             | StrataGreen  | New pump for tow behind sprayer              | \$ 491.58     |
| 09/01/2020  | 1636.656-01              | Surf Life Saving Western Australia                 | 1 pack common bricks                         | \$ 103,087.68 |
| 09/01/2020  | 1636.3008-01             | T Eldridge   | 4 rolls of 182m rolls of brush cutter line   | \$ 300.00     |
| 09/01/2020  | 1636.2504-01             | The Fruit Box Group Pty Ltd                        | Lifeguard services                           | \$ 159.12     |
|             |                          |  | Bond refund                                  | \$ 300.00     |
|             |                          |  | Catering supplies                            | \$ 159.12     |

## LIST OF ACCOUNTS - JANUARY 2020

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                              | <u>Description</u>                           | <u>Amount</u> |
|-------------|--------------------------|---|--|---------------|
| 09/01/2020  | 1636.2901-01             | Thomson Geer Lawyers                      | Legal services                               | \$ 445.50     |
| 09/01/2020  | 1636.128-01              | Total Packaging (WA) Pty Ltd              | 30 Dog bag brackets & 40 boxes of waste bags | \$ 10,364.20  |
| 09/01/2020  | 1636.45-01               | Town of Mosman Park                       | Removal of waste & tipping fees              | \$ 6,799.49   |
| 09/01/2020  | 1636.661-01              | T-Quip                                    | Equipment repairs                            | \$ 846.45     |
| 09/01/2020  | 1636.2512-01             | WA Heritage Tree Surgeons                 | Tree pruning services                        | \$ 2,475.00   |
| 09/01/2020  | 1636.2076-01             | WA Deaf Society Inc.                      | Carols by Candlelight Auslan cancellation    | \$ 25.00      |
| 09/01/2020  | 1636.85-01               | Western Metropolitan Regional Council     | Transfer station waste disposal              | \$ 14,402.11  |
| 09/01/2020  | 1636.2986-01             | Westworks Group Pty Ltd T/A Tree care WA  | Root pruning of trees                        | \$ 2,186.25   |
| 09/01/2020  | 1636.37-01               | Winc Australia Pty Limited                | General stationery                           | \$ 637.02     |
| 09/01/2020  | 1636.2104-01             | Yellowdot Enterprises Pty Ltd             | Reimbursement for sanitary supplies          | \$ 3,067.00   |
| 09/01/2020  | 1636.526-01              | Zipform Pty Ltd                           | 3000 DLX envelopes                           | \$ 340.86     |
| 10/01/2020  | 00027074                 | Alinta                                    | Gas supply charges                           | \$ 44.55      |
| 10/01/2020  | 00027075                 | Curtin University of Technology           | Community research in support of ILAP        | \$ 6,798.00   |
| 10/01/2020  | 00027073                 | Telstra Corporation Limited               | Directory charges & reticulation sim cards   | \$ 558.83     |
| 10/01/2020  | 00027072                 | Town of Cottesloe                         | Petty cash reimbursement                     | \$ 394.70     |
| 13/01/2020  | 00027077                 | C H Werner                                | Bond refund                                  | \$ 1,000.00   |
| 13/01/2020  | 00027076                 | Fiona Robson Architect                    | Building services levies refund              | \$ 81.00      |
| 13/01/2020  | 00027078                 | L O Roberts                               | Bond refund                                  | \$ 1,500.00   |
| 15/01/2020  | 1638.2-01                | Australian Services Union                 | Payroll deduction                            | \$ 233.10     |
| 15/01/2020  | 1638.3-01                | Department of Human Services              | Payroll deduction                            | \$ 323.16     |
| 15/01/2020  | 1638.1774-01             | Express Salary Packaging Pty Ltd          | Payroll deduction                            | \$ 701.22     |
| 15/01/2020  | 1637.2575-01             | SuperChoice Services Pty Ltd              | Superannuation contributions                 | \$ 29,708.03  |
| 16/01/2020  | 1639.1248-01             | Aceway Nominees T/A City Toyota           | Vehicle service                              | \$ 603.65     |
| 16/01/2020  | 1639.1833-01             | ACR No 1 Pty Ltd T/A Prestige Honda       | Replacement cap for oil filter               | \$ 12.35      |
| 16/01/2020  | 1639.2725-01             | AMPAC Debt Recovery (WA) Pty Ltd          | Debt recovery commission                     | \$ 2.20       |
| 16/01/2020  | 1639.211-01              | Apace Aid (Inc)                           | Supply plants                                | \$ 1,236.40   |
| 16/01/2020  | 1639.551-01              | Australasian Performing Right Association | Music licence                                | \$ 174.19     |
| 16/01/2020  | 1639.139-01              | Australia Post                            | Daily mail collected & delivered             | \$ 1,566.72   |
| 16/01/2020  | 1639.593-01              | Australia Post                            | Reply paid letters                           | \$ 3.50       |
| 16/01/2020  | 1639.2865-01             | Azul Profundo Pty Ltd T/As Cloud Nine     | General drycleaning services                 | \$ 458.45     |
| 16/01/2020  | 1639.544-01              | B M Pember                                | Civica authority support and training        | \$ 5,940.00   |
| 16/01/2020  | 1639.62-01               | Bunnings Group Ltd                        | Various hardware supplies                    | \$ 748.09     |
| 16/01/2020  | 1639.2051-01             | Chemical Formulators Pty Ltd              | Supply toilet tissue, hand towels, soap etc  | \$ 1,908.39   |

## LIST OF ACCOUNTS - JANUARY 2020

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                              | <u>Description</u>                                  | <u>Amount</u> |
|-------------|--------------------------|---|---|---------------|
| 16/01/2020  | 1639.1457-01             | Church of Christ                          | Delivery of waste & sustainability calendars        | \$ 1,760.00   |
| 16/01/2020  | 1639.1858-01             | CLAW Environmental Pty Ltd                | Removal of plastic waste & unrepairable bins        | \$ 143.00     |
| 16/01/2020  | 1639.2034-01             | ColleaguesNagels Pty Ltd                  | Visitor parking permits                             | \$ 237.60     |
| 16/01/2020  | 1639.2592-01             | Complete Office Supplies Pty Ltd          | General stationery                                  | \$ 260.78     |
| 16/01/2020  | 1639.2354-01             | CSCH Pty Ltd t/as Charles Service Company | Monthly cleaning services                           | \$ 13,771.80  |
| 16/01/2020  | 1639.1199-01             | Drainflow Services Pty Ltd                | Educting truck to clear drains                      | \$ 4,224.00   |
| 16/01/2020  | 1639.2899-01             | E Group Holdings Pty Ltd                  | Service Civic centre fire system                    | \$ 162.80     |
| 16/01/2020  | 1639.2341-01             | Electricity Generation and Retail         | Electricity supply                                  | \$ 3,025.45   |
| 16/01/2020  | 1639.1479-01             | Environmental Wastewater C S Pty Ltd      | Street sweeping services                            | \$ 5,539.89   |
| 16/01/2020  | 1639.3012-01             | F Giraud                                  | Bond refund   | \$ 200.00     |
| 16/01/2020  | 1639.83-01               | Flexi Staff Pty Ltd                       | Temporary staff                                     | \$ 1,203.35   |
| 16/01/2020  | 1639.1724-01             | Galena Nominees P/L T/A Jason Signmakers  | Signage   | \$ 1,210.98   |
| 16/01/2020  | 1639.1115-01             | Green Skills Inc                          | 3 days weed spraying                                | \$ 3,461.34   |
| 16/01/2020  | 1639.210-01              | Hays Specialist Recruitment (Aust.)       | Temporary staff                                     | \$ 2,257.07   |
| 16/01/2020  | 1639.20-01               | Hillmack Sales (Australia) Pty Ltd        | Supply footpath mix                                 | \$ 670.00     |
| 16/01/2020  | 1639.1042-01             | Iron Mountain Australia Group Pty Ltd     | Secure storage & rental                             | \$ 177.01     |
| 16/01/2020  | 1639.80-01               | Kennards Hire Pty Ltd                     | Equipment hire                                      | \$ 375.00     |
| 16/01/2020  | 1639.1135-01             | Lamp Replacements Australia Pty Ltd       | Lighting supplies                                   | \$ 74.58      |
| 16/01/2020  | 1639.21-01               | Landgate                                  | Land enquiry services                               | \$ 8.50       |
| 16/01/2020  | 1639.22-01               | Landgate - VGO                            | Valuation expenses                                  | \$ 132.84     |
| 16/01/2020  | 1639.89-01               | Major Motors Pty Ltd                      | Service to truck                                    | \$ 198.00     |
| 16/01/2020  | 1639.1915-01             | Marketforce Pty Ltd                       | Advertising services                                | \$ 4,117.70   |
| 16/01/2020  | 1639.2630-01             | Microanalysis Australia Pty Ltd           | CAP monitoring storm sediment sampling              | \$ 567.60     |
| 16/01/2020  | 1639.3009-01             | N J Ashford                               | Bond refund   | \$ 200.00     |
| 16/01/2020  | 1639.2397-01             | Napoleon Papier & Co.                     | 2020 Diaries  | \$ 90.00      |
| 16/01/2020  | 1639.3010-01             | Northshore Landscape Construction         | Bond refund   | \$ 1,000.00   |
| 16/01/2020  | 1639.1099-01             | O'Connor Lawnmower & Chainsaw Centre      | Repair to chainsaw                                  | \$ 53.90      |
| 16/01/2020  | 1639.3013-01             | P J Wilding                               | Reimbursement of dog registration                   | \$ 20.00      |
| 16/01/2020  | 1639.78-01               | Roads 2000 Pty Ltd                        | Install 65 metres of barrier kerb                   | \$ 8,570.54   |
| 16/01/2020  | 1639.75-01               | Safety Zone Australia Pty Ltd             | Warning signs for beach decking                     | \$ 633.60     |
| 16/01/2020  | 1639.1309-01             | Scott Printers Pty Ltd T/A Scott Print    | Design & print 2020 waste & sustainability calendar | \$ 7,850.70   |
| 16/01/2020  | 1639.2601-01             | Sea Containers WA Pty Ltd                 | Hire of sea container                               | \$ 93.77      |
| 16/01/2020  | 1639.13-01               | Shacks & Kerr Motors Pty Ltd              | Vehicle service                                     | \$ 771.75     |

**LIST OF ACCOUNTS - JANUARY 2020**

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                                       | <u>Description</u>                                   | <u>Amount</u> |
|-------------|--------------------------|--|--|---------------|
| 16/01/2020  | 1639.1557-01             | Spraymaster Spray Shop                             | 2 x 15L knapsack sprayers                            | \$ 458.61     |
| 16/01/2020  | 1639.1997-01             | Stone Supplies WA Pty Ltd T/A Creations Landscapes | Bricks sand, 25 grey concrete slabs & road base      | \$ 311.80     |
| 16/01/2020  | 1639.1286-01             | Total Eden Pty Ltd                                 | Monthly watering for Napoleon Street trees           | \$ 1,177.00   |
| 16/01/2020  | 00027079                 | Town of Cottesloe                                  | Staff gift on resignation as per Council policy      | \$ 220.00     |
| 16/01/2020  | 1639.2165-01             | Two Yacht Chefs Pty Ltd T/A Kirkwood Deli          | Catering services                                    | \$ 385.00     |
| 16/01/2020  | 1639.3011-01             | V Yates  | Bond refund  | \$ 300.00     |
| 16/01/2020  | 1639.118-01              | Water Corporation                                  | Water charges - various locations                    | \$ 11,067.02  |
| 16/01/2020  | 1639.7-01                | Western Chainwire                                  | 2 chainwire fence next to Eric st bridge             | \$ 1,749.00   |
| 16/01/2020  | 1639.85-01               | Western Metropolitan Regional Council              | Member contribution fixed costs                      | \$ 167,590.18 |
| 16/01/2020  | 1639.37-01               | Winc Australia Pty Limited                         | Meeting stationery & general stationery              | \$ 1,011.58   |
| 16/01/2020  | 1639.1671-01             | Work Clobber                                       | Protective clothing                                  | \$ 364.00     |
| 16/01/2020  | 1639.2104-01             | Yellowdot Enterprises Pty Ltd                      | Refund charitable event fee                          | \$ 900.00     |
| 16/01/2020  | 1639.24-01               | Zircodata Pty Ltd                                  | Records storage                                      | \$ 424.52     |
| 23/01/2020  | 1640.2939-01             | Ann MacBeth Trading as Annimac                     | ILAP advice and recommendations                      | \$ 720.00     |
| 23/01/2020  | 1640.188-01              | Bob Jane T-Mart                                    | Supply 2 tyres to 3t Mitsubishi Fuso                 | \$ 535.00     |
| 23/01/2020  | 1640.141-01              | BOC Limited  | Annual rental fee argosshield gas bottle             | \$ 245.78     |
| 23/01/2020  | 1640.62-01               | Bunnings Group Ltd                                 | Timber for beach access path and Ratsak              | \$ 271.56     |
| 23/01/2020  | 1640.574-01              | Burgess Rawson (WA) Pty Ltd                        | Rental & management fees for railway street carpark  | \$ 17,306.98  |
| 23/01/2020  | 1640.2917-01             | Capital Engineering Pty Ltd                        | Surveys & structural engineering for retaining walls | \$ 2,338.05   |
| 23/01/2020  | 1640.610-01              | Construction Training Fund                         | Construction training levies                         | \$ 6,242.92   |
| 23/01/2020  | 1640.1762-01             | Cranetruck Services WA Pty Ltd                     | Hiab and truck service                               | \$ 385.00     |
| 23/01/2020  | 1640.2354-01             | CSCH Pty Ltd t/as Charles Service Company          | Daily closing of Indiana toilets                     | \$ 1,482.25   |
| 23/01/2020  | 00027080                 | D Kreipe & A.L Licata t/as Oopsie Daisy            | Refund of duplicate payment                          | \$ 61.00      |
| 23/01/2020  | 1640.3018-01             | D L Saw  | Bond refund  | \$ 1,000.00   |
| 23/01/2020  | 1640.642-01              | David Gray & Co Pty Ltd                            | Bin parts  | \$ 816.60     |
| 23/01/2020  | 1640.1361-01             | Department of Transport                            | Vehicle search fees                                  | \$ 635.80     |
| 23/01/2020  | 1640.1576-01             | Edinger Real Estate                                | Stack street depot lease                             | \$ 18,175.50  |
| 23/01/2020  | 1640.2341-01             | Electricity Generation and Retail                  | Electricity supply streetlighting                    | \$ 13,262.77  |
| 23/01/2020  | 1640.83-01               | Flexi Staff Pty Ltd                                | Temp staff   | \$ 802.23     |
| 23/01/2020  | 1640.1724-01             | Galena Nominees P/L atf Jason Signs                | Dune revegetation and parking signs                  | \$ 358.38     |
| 23/01/2020  | 1640.77-01               | Galvins Plumbing Supplies                          | Re sloan valve part (1 chrome button kit)            | \$ 310.77     |
| 23/01/2020  | 1640.3016-01             | H Melling  | Reimbursement  | \$ 55.10      |
| 23/01/2020  | 1640.699-01              | Hansen Strategic Marketing Pty Ltd                 | New citizens gifts - childrens books                 | \$ 244.92     |

**LIST OF ACCOUNTS - JANUARY 2020**

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                                       | <u>Description</u>                              | <u>Amount</u> |
|-------------|--------------------------|--|---|---------------|
| 23/01/2020  | 1640.2612-01             | Instant Toilets & Showers Pty Ltd                  | Temporary toilets Cottesloe beach 24/12/19      | \$ 4,176.30   |
| 23/01/2020  | 1640.3015-01             | J Chapple  | Reimbursement                                   | \$ 55.10      |
| 23/01/2020  | 1640.2151-01             | JK Foster & B Quinn T/A Whitford Marquee           | Australia Day supplies                          | \$ 8,158.00   |
| 23/01/2020  | 1640.1985-01             | Julieman Pty Ltd T/A Complete Build                | Reinforcing mesh for new sculpture              | \$ 154.00     |
| 23/01/2020  | 1640.3017-01             | K Sutherland                                       | Bond refund                                     | \$ 200.00     |
| 23/01/2020  | 1640.80-01               | Kennards Hire Pty Ltd                              | Equipment hire                                  | \$ 410.00     |
| 23/01/2020  | 1640.89-01               | Major Motors Pty Ltd                               | Service truck                                   | \$ 198.00     |
| 23/01/2020  | 1640.19-01               | McLeods Barristers & Solicitors                    | Legal services                                  | \$ 699.57     |
| 23/01/2020  | 1640.2983-01             | MD Bradley T/A Landplan Associates                 | Urban design provisions sub-study ILAP          | \$ 37,840.00  |
| 23/01/2020  | 1640.2886-01             | Neopost Finance Australia Pty Ltd                  | Rental Oct 2019 - Jan 2020 Folding machine      | \$ 1,645.60   |
| 23/01/2020  | 1640.79-01               | Perth Irrigation Centre                            | Irrigation supplies                             | \$ 431.15     |
| 23/01/2020  | 1640.1993-01             | RAMM Software Pty Ltd                              | Ramm hosting for ARRB road condition assessment | \$ 121.57     |
| 23/01/2020  | 1640.1997-01             | Stone Supplies WA Pty Ltd T/A Creations Landscapes | Scoop of lawn mix                               | \$ 27.00      |
| 23/01/2020  | 1640.2901-01             | Thomson Geer Lawyers                               | Legal services                                  | \$ 2,780.80   |
| 23/01/2020  | 1640.1286-01             | Total Eden Pty Ltd                                 | Watering of street trees in Napoleon street     | \$ 1,177.00   |
| 23/01/2020  | 1640.602-01              | WA Treasury Corporation                            | Loan guarantee fees                             | \$ 12,862.75  |
| 23/01/2020  | 1640.118-01              | Water Corporation                                  | Water charges various locations                 | \$ 1,077.06   |
| 23/01/2020  | 1640.85-01               | Western Metropolitan Regional Council              | Transfer station waste disposal                 | \$ 40,583.96  |
| 23/01/2020  | 1640.1083-01             | Zip Heaters (Aust) Pty Ltd                         | Repair to zip hydro tap in staff room           | \$ 332.59     |
| 29/01/2020  | 1642.2-01                | Australian Services Union                          | Payroll deduction                               | \$ 233.10     |
| 29/01/2020  | 1643.1721-01             | Business Fuel Cards Pty Ltd                        | Fuel for fleet vehicles                         | \$ 6,424.93   |
| 29/01/2020  | 1642.3-01                | Department of Human Services                       | Payroll deduction                               | \$ 323.16     |
| 29/01/2020  | 1642.1774-01             | Express Salary Packaging Pty Ltd                   | Payroll deduction                               | \$ 701.22     |
| 29/01/2020  | 1641.2575-01             | SuperChoice Services Pty Ltd                       | Superannuation contributions                    | \$ 23,184.00  |
| 30/01/2020  | 1644.3021-01             | A G Forbes   | Rates refund                                    | \$ 1,950.26   |
| 30/01/2020  | 1644.105-01              | Active Transport & Tilt Tray Service               | Towing services                                 | \$ 286.00     |
| 30/01/2020  | 1644.2191-01             | Air Concepts Pty Ltd                               | Quarterly airconditioning maintenance           | \$ 898.15     |
| 30/01/2020  | 1644.3026-01             | Andantino Pty Ltd T/A Outdoor World                | Bond refund                                     | \$ 1,000.00   |
| 30/01/2020  | 1644.2761-01             | Aspect Studios Pty Ltd                             | Foreshore master planning services              | \$ 3,781.80   |
| 30/01/2020  | 1644.544-01              | B M Pember   | IT authority support                            | \$ 2,640.00   |
| 30/01/2020  | 1644.3024-01             | Bastille Kitchen and Bathrooms                     | Bond refund                                     | \$ 1,500.00   |
| 30/01/2020  | 1644.32-01               | D Derwin   | Reimbursement                                   | \$ 141.85     |
| 30/01/2020  | 1644.280-01              | Dale Alcock Homes Pty Ltd                          | Bond refund                                     | \$ 1,500.00   |

**LIST OF ACCOUNTS - JANUARY 2020**

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                             | <u>Description</u>                                      | <u>Amount</u> |
|-------------|--------------------------|--|---|---------------|
| 30/01/2020  | 1644.1672-01             | Environmental Health Australia (WA)      | Registration fee  | \$ 100.00     |
| 30/01/2020  | 1644.2588-01             | F M Ayliffe                              | Reimbursement   | \$ 65.00      |
| 30/01/2020  | 1644.2532-01             | Gold Corporation t/as The Perth Mint     | Citizenship coins - Australia Day                       | \$ 49.50      |
| 30/01/2020  | 1644.2296-01             | HiTech Security (WA) Pty Ltd             | Sim card subscription Station Street                    | \$ 423.50     |
| 30/01/2020  | 1644.2726-01             | Kott Gunning                             | Legal services  | \$ 13,093.88  |
| 30/01/2020  | 1644.2264-01             | L A Squiers                              | Reimbursement   | \$ 152.50     |
| 30/01/2020  | 1644.3025-01             | M Shepherd                               | Reimburse   | \$ 49.00      |
| 30/01/2020  | 1644.2208-01             | M V Prater                               | Bond refund   | \$ 1,500.00   |
| 30/01/2020  | 1644.1863-01             | Perth Aquatic, Seed, & Ecological        | Quarterly pond maintenance visit for Curtin pond        | \$ 285.00     |
| 30/01/2020  | 1644.2067-01             | Rico Enterprises P/L T/A Solo resource   | Waste removal services                                  | \$ 55,588.43  |
| 30/01/2020  | 1644.3019-01             | S F Erclave                              | Rates refund  | \$ 3,023.21   |
| 30/01/2020  | 1644.514-01              | Shine Community Services                 | Shine contribution                                      | \$ 44,849.75  |
| 30/01/2020  | 1644.2816-01             | Solution 4 Building Pty Ltd              | Construction of Town of Mosman Park depot               | \$ 79,018.32  |
| 30/01/2020  | 00027081                 | Telstra Corporation Limited              | Communications charges                                  | \$ 1,613.76   |
| 30/01/2020  | 1644.2901-01             | Thomson Geer Lawyers                     | Legal services  | \$ 3,925.88   |
| 30/01/2020  | 1644.3000-01             | Built Right Approvals                    | Temporary staff   | \$ 4,995.00   |
| 30/01/2020  | 1644.2986-01             | Westworks Group Pty Ltd T/A Tree care WA | Tree reports  | \$ 431.20     |
| 30/01/2020  | 1644.37-01               | Winc Australia Pty Limited               | Microsoft software licences & general stationery        | \$ 26,570.97  |
| 30/01/2020  | 1644.1671-01             | Work Clobber                             | Protective clothing                                     | \$ 302.95     |
| 31/01/2020  | 1646.2023-01             | Fines Enforcement Registry               | FER lodgement fee                                       | \$ 1,960.00   |
| 31/01/2020  | 1645.1098-01             | National Australia Bank Business Visa    | Parking for attending meeting at GHD \$18.45            | \$ 4,759.65   |
|             |                          |  | International disability day morning tea \$160.00       |               |
|             |                          |  | Western power dome connection fee \$497.92              |               |
|             |                          |  | Work boots, shorts and socks \$303.94                   |               |
|             |                          |  | 4 Samsung galaxy S9 ranger ticketing devices \$3,045.95 |               |
|             |                          |  | 4 Samsung galaxy shockproof cases \$92.00               |               |
|             |                          |  | Logitech mouse and keyboard \$186.00                    |               |
|             |                          |  | Queensland plate vehicle search \$55.05                 |               |
|             |                          |  | Mailchimp monthly subscription \$29.27                  |               |
|             |                          |  | Adobe creative cloud annual license \$76.99             |               |
|             |                          |  | Credit card fees \$22.09                                |               |
|             |                          |  | Creative cloud In-Design single app \$29.99             |               |
|             |                          |  | IAP2 annual membership \$242.00                         |               |

**LIST OF ACCOUNTS - JANUARY 2020**

| <u>Date</u>  | <u>Payment Reference</u> | <u>Payee</u>                   | <u>Description</u>                   | <u>Amount</u>          |
|--------------|--------------------------|--------------------------------|--------------------------------------|------------------------|
| 02/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 314.31              |
| 02/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 797.78              |
| 03/01/2020   |                          | Commonwealth Bank of Australia | Bank fees                            | \$ 201.46              |
| 09/01/2020   |                          | Town of Cottesloe staff        | Fortnightly payroll                  | \$ 140,858.76          |
| 15/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 37.51               |
| 15/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 52.10               |
| 22/01/2020   |                          | Town of Cottesloe staff        | Fortnightly payroll                  | \$ 131,808.37          |
| 29/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 16.01               |
| 29/01/2020   |                          | National Australia Bank        | Transfer funds to a new term deposit | \$ 2,039,019.25        |
| 31/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 350.16              |
| 31/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 629.26              |
| 31/01/2020   |                          | National Australia Bank        | Bank fees                            | \$ 1,273.40            |
| <b>TOTAL</b> |                          |                                |                                      | <b>\$ 3,463,526.86</b> |