TOWN OF COTTESLOE

MONTHLY
FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2019 TO 30 APRIL 2020

PRESENTED TO THE COUNCIL MEETING
ON 26 MAY 2020

TOWN OF COTTESLOE

MONTHLY FINANCIAL REPORT

For the Period Ended 30 April 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Town of Cottesloe

Compilation Report

For the Period Ended 30 April 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 30 April 2020 of $3,257,700.

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

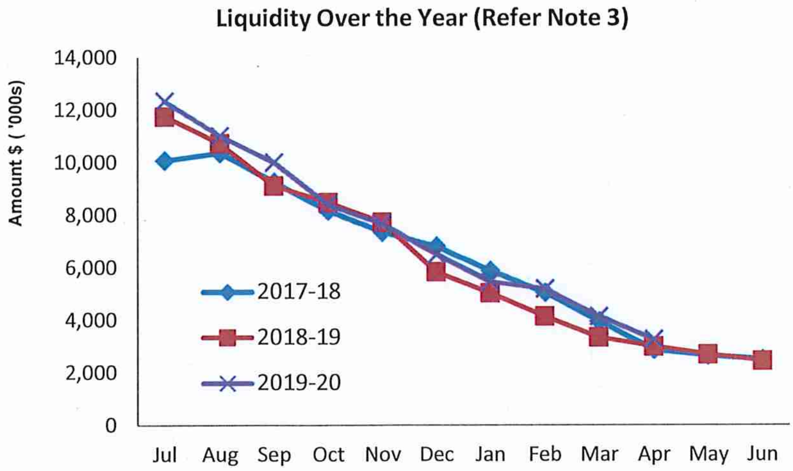
Preparation

Prepared by:	Wayne Richards
Reviewed by:	Shane Collie
Date prepared:	11/05/2020

Town of Cottesloe

Monthly Summary Information

For the Period Ended 30 April 2020

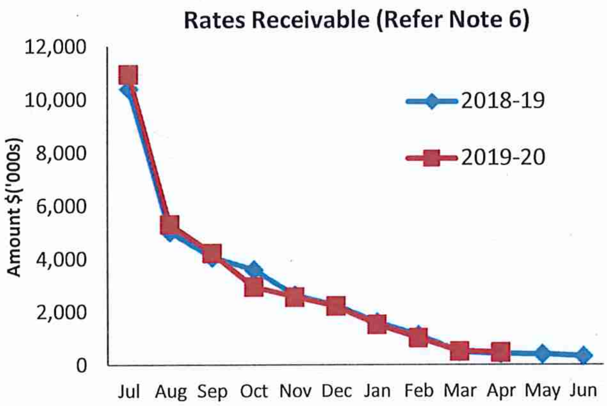


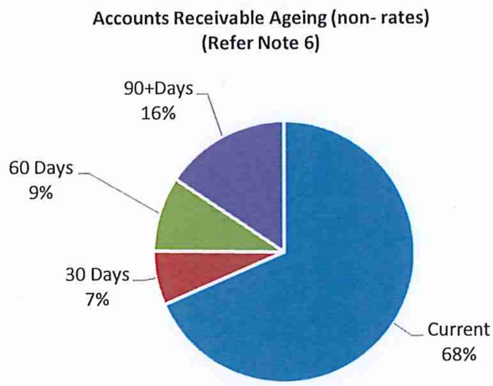
Cash and Cash Equivalents as at period end

Unrestricted	$	4,351,666
Restricted	$	9,840,608
	$	14,192,274

Receivables

Rates	$	482,345
Other	$	644,930
	$	1,127,275





Comments

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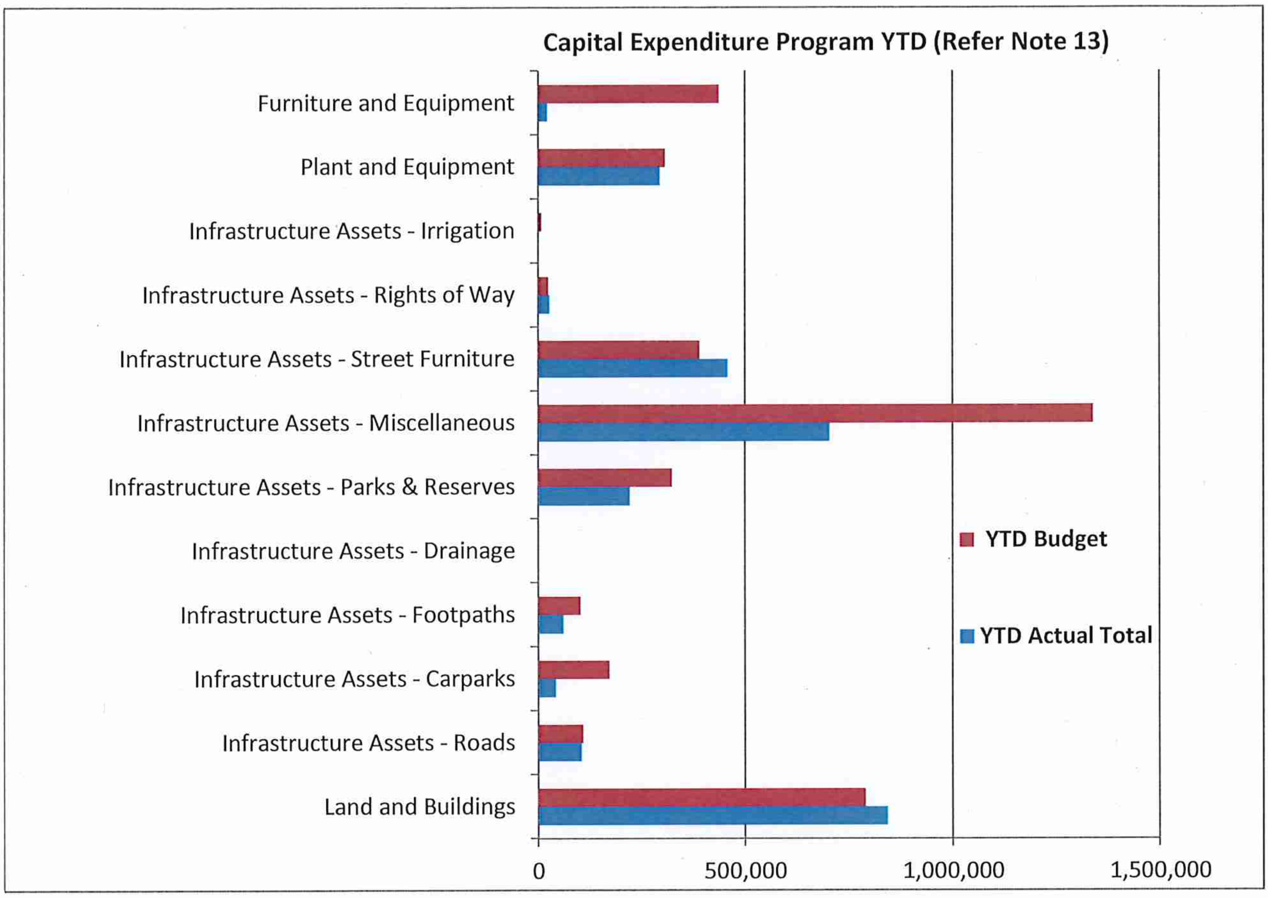
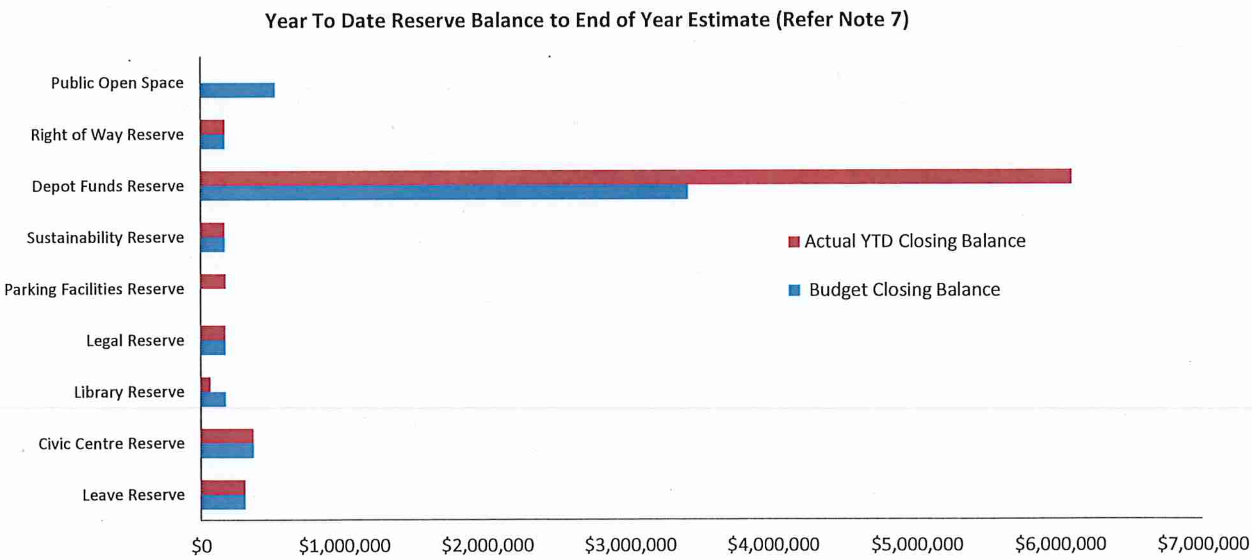
Town of Cottesloe

Monthly Summary Information

For the Period Ended 30 April 2020





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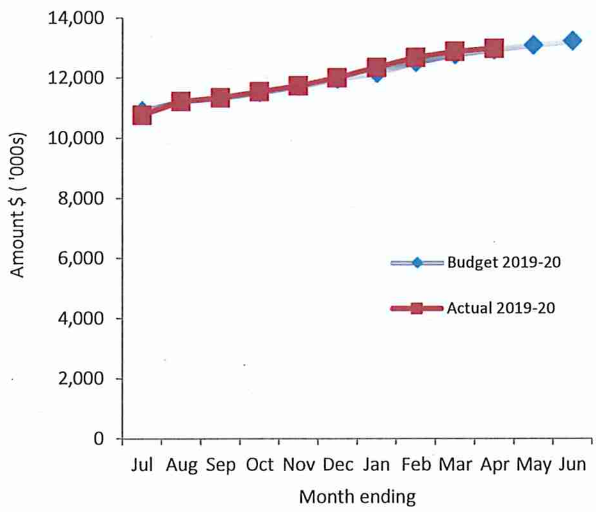
Town of Cottesloe

Monthly Summary Information

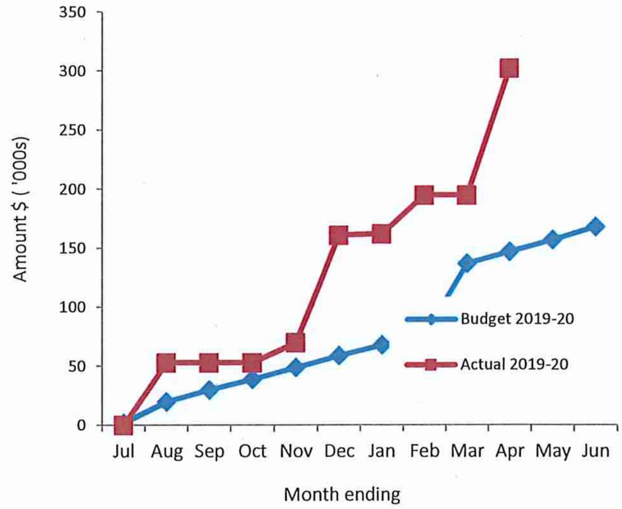
For the Period Ended 30 April 2020

Revenues

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

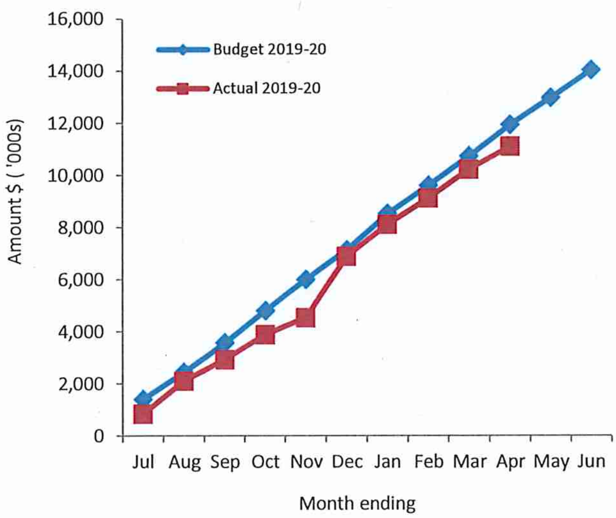


Budget Capital Revenue -v- Actual (Refer Note 2)

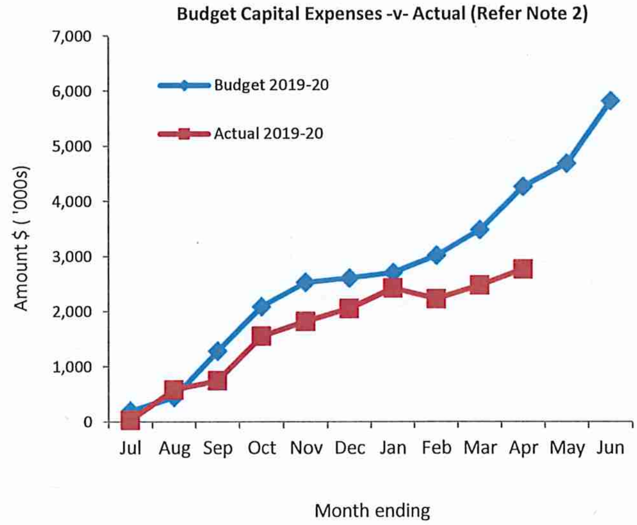


Expenditure

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



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



Comments

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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2020

	Note	YTD Actual (b) $	Revised YTD Budget (a) $	Revised Annual Budget $	Original Annual Budget $	Var. $ (b)-(a) $	Var. % (b)-(a)/(a) %
Operating Revenues							
General Purpose Funding - Rates	9	10,705,106	10,699,490	10,718,930	10,602,252	5,616	0%
General Purpose Funding - Other		397,540	411,794	487,524	603,057	(14,254)	(3%)
Governance		43,467	41,478	49,764	31,485	1,989	5%
Law, Order and Public Safety		61,133	52,506	59,264	38,550	8,627	16%
Health		109,892	106,157	110,461	106,430	3,735	4%
Education and Welfare		38,152	25,499	32,900	32,400	12,653	50%
Community Amenities		437,001	437,393	508,801	447,890	(392)	(0%)
Recreation and Culture		419,526	374,751	421,760	405,392	44,775	12%
Transport		609,562	573,182	599,642	764,100	36,380	6%
Economic Services		172,423	131,752	153,910	145,000	40,671	31%
Other Property and Services		2,411	600	712	500	1,811	302%
Total Operating Revenue		12,996,213	12,854,602	13,143,668	13,177,056	141,611	
Operating Expense							
General Purpose Funding		(225,210)	(241,004)	(289,210)	(296,460)	15,794	7%
Governance		(765,443)	(877,042)	(1,051,440)	(893,285)	111,599	13%
Law, Order and Public Safety		(307,663)	(315,450)	(376,205)	(361,058)	7,787	2%
Health		(212,066)	(232,120)	(278,513)	(292,662)	20,054	9%
Education and Welfare		(244,395)	(238,198)	(285,812)	(288,730)	(6,197)	(3%)
Community Amenities		(2,933,789)	(3,081,720)	(3,622,393)	(3,622,000)	147,931	5%
Recreation and Culture		(3,400,451)	(3,831,231)	(4,441,316)	(4,402,853)	430,780	11%
Transport		(2,582,796)	(2,841,602)	(3,406,846)	(3,461,424)	258,806	9%
Economic Services		(444,373)	(437,792)	(503,273)	(428,845)	(6,581)	(2%)
Other Property and Services		(23)	(18,420)	(22,135)	0	18,397	100%
Total Operating Expenditure		(11,116,209)	(12,114,579)	(14,277,143)	(14,047,317)	998,370	
Funding Balance Adjustments							
Add back Depreciation		1,948,569	1,861,124	2,233,181	2,112,267	87,445	5%
Adjust Right of Use Assets		36,949	0	0	0	36,949	
Adjust (Profit)/Loss on Asset Disposal	8	(40,574)	0	(38,792)	0	(40,574)	
Adjust Non Current Receivables		14,926	0	0	0	14,926	
Movement in Equity Share of Units held in WALGA House Trust		(106,832)	0	0	0	(106,832)	
Adjust Leave Provisions		(60,790)	0	0	0	(60,790)	
Net Cash from Operations		**3,672,252**	**2,601,147**	**1,060,914**	**1,242,006**	**1,071,105**	
Capital Revenues							
Grants, Subsidies and Contributions	11	177,715	71,114	71,950	60,000	106,601	150%
Proceeds from Disposal of Assets	8	124,486	90,004	108,000	108,000	34,482	38%
Total Capital Revenues		302,201	161,118	179,950	168,000	141,083	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2020

	Note	YTD Actual (b) $	Revised YTD Budget (a) $	Revised Annual Budget $	Original Annual Budget $	Var. $ (b)-(a) $	Var. % (b)-(a)/(a) %
Capital Expenses							
Furniture and Equipment	13	(22,426)	(437,680)	(820,800)	(436,000)	415,254	95%
Land and Buildings	13	(842,193)	(790,424)	(845,750)	(813,750)	(51,769)	(7%)
Plant and Equipment	13	(294,275)	(307,000)	(307,000)	(307,000)	12,725	4%
Infrastructure - Roads	13	(103,924)	(108,000)	(108,000)	(285,000)	4,076	4%
Infrastructure - Car parks	13	(42,025)	(172,004)	(187,000)	(155,000)	129,979	76%
Infrastructure - Footpaths	13	(60,394)	(102,000)	(102,000)	(102,000)	41,606	41%
Infrastructure - Parks & Reserves	13	(221,156)	(323,446)	(1,435,493)	(1,608,493)	102,290	32%
Infrastructure - Miscellaneous	13	(703,506)	(1,338,512)	(1,493,000)	(1,568,000)	635,006	47%
Infrastructure - Streetscape	13	(457,785)	(391,036)	(602,543)	(542,543)	(66,749)	(17%)
Infrastructure - Rights of Way	13	(27,745)	(25,000)	(35,000)	0	(2,745)	(11%)
Infrastructure - Irrigation	13	0	(8,334)	(10,000)	(10,000)	8,334	100%
Total Capital Expenditure		(2,775,429)	(4,003,436)	(5,946,586)	(5,827,786)	1,228,007	
Net Cash from Capital Activities		**(2,473,228)**	**(3,842,318)**	**(5,766,636)**	**(5,659,786)**	**1,369,090**	
Financing							
Proceeds from New Debentures		0	0	0	0	0	
Proceeds from Advances		0	0	0	0	0	
Self-Supporting Loan Principal		28,200	30,381	60,970	60,970	(2,181)	(7%)
Transfer from Reserves	7	0	0	3,393,846	3,345,874	0	
Repayment of Debentures	10	(277,146)	(277,145)	(292,575)	(292,575)	(1)	(0%)
Transfer to Reserves	7	(141,546)	(738,810)	(1,050,487)	(469,962)	597,264	81%
Net Cash from Financing Activities		**(390,492)**	**(985,574)**	**2,111,754**	**2,644,307**	**595,082**	
Net Operations, Capital and Financing		**808,532**	**(2,226,745)**	**(2,593,968)**	**(1,773,473)**	**3,035,277**	
Opening Funding Surplus(Deficit)	3	**2,449,168**	**1,733,473**	**2,449,168**	**1,733,473**	**715,695**	**41%**
Closing Funding Surplus(Deficit)	3	**3,257,700**	**(493,272)**	**(144,800)**	**(40,000)**	**3,750,972**	

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 30 April 2020

	Note	YTD Actual (b)	Revised YTD Budget (a)	Revised Annual Budget	Original Annual Budget	Var. $ (b)-(a)	Var. % (b)-(a)/(a)
		$	$	$	$	$	%
Operating Revenues							
Rates	9	10,705,106	10,699,490	10,718,930	10,602,252	5,616	0%
Operating Grants, Subsidies and Contributions	11	142,524	145,304	193,346	321,500	(2,780)	(2%)
Fees and Charges		1,660,653	1,515,696	1,657,693	1,825,920	144,957	10%
Interest Earnings		260,270	272,186	318,124	311,731	(11,916)	(4%)
Other Revenue		186,469	183,454	216,783	115,653	3,015	2%
Profit on Disposal of Assets	8	41,192	38,472	38,792	0	2,720	7%
Total Operating Revenue		12,996,214	12,854,602	13,143,668	13,177,056	141,612	
Operating Expense							
Employee Costs		(3,683,433)	(3,926,639)	(4,676,314)	(4,721,284)	243,206	6%
Materials and Contracts		(4,193,045)	(4,749,272)	(5,643,825)	(5,420,359)	556,227	12%
Utility Charges		(278,751)	(317,018)	(378,225)	(383,687)	38,267	12%
Depreciation on Non-Current Assets		(1,999,369)	(1,861,124)	(2,233,181)	(2,112,267)	(138,245)	(7%)
Interest Expenses		(220,709)	(191,814)	(230,161)	(230,161)	(28,895)	(15%)
Insurance Expenses		(148,574)	(151,414)	(143,500)	(165,600)	2,840	2%
Other Expenditure		(591,711)	(917,298)	(971,937)	(1,013,959)	325,587	35%
Loss on Disposal of Assets	8	(618)	0	0	0	(618)	
Total Operating Expenditure		(11,116,210)	(12,114,579)	(14,277,143)	(14,047,317)	998,369	
Funding Balance Adjustments							
Add back Depreciation		1,948,569	1,861,124	2,233,181	2,112,267	87,445	5%
Adjust Right of Use Assets		36,949	0	0	0	36,949	
Adjust (Profit)/Loss on Asset Disposal	8	(40,574)	0	(38,792)	0	(40,574)	
Adjust Non Current Receivables		14,926	0	0	0	14,926	
Movement in Equity Share of Units held in WALGA House Trust		(106,832)	0	0	0	(106,832)	
Adjust Provisions		(60,790)	0	0	0	(60,790)	
Net Cash from Operations		**3,672,252**	**2,601,147**	**1,060,914**	**1,242,006**	**1,071,105**	
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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2020

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Infrastructure - Drainage	13	0	0	0	0	0	
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Infrastructure - Rights of Way	13	(27,745)	(25,000)	(35,000)	0	(2,745)	(11%)
Infrastructure - Irrigation	13	0	(8,334)	(10,000)	(10,000)	8,334	100%
Total Capital Expenditure		(2,775,429)	(4,003,436)	(5,946,586)	(5,827,786)	1,228,007	
Net Cash from Capital Activities		**(2,473,228)**	**(3,842,318)**	**(5,766,636)**	**(5,659,786)**	**1,369,090**	
Financing							
Proceeds from New Debentures		0	0	0	0	0	
Proceeds from Advances		0	0	0	0	0	
Self-Supporting Loan Principal		28,200	30,381	60,970	60,970	(2,181)	(7%)
Transfer from Reserves	7	0	0	3,393,846	3,345,874	0	
Advances to Community Groups		0	0	0	0	0	
Repayment of Debentures	10	(277,146)	(277,145)	(292,575)	(292,575)	(1)	(0%)
Transfer to Reserves	7	(141,546)	(738,810)	(1,050,487)	(469,962)	597,264	81%
Net Cash from Financing Activities		**(390,492)**	**(985,574)**	**2,111,754**	**2,644,307**	**595,082**	
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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 April 2020

		2019-2020 YTD Actual $	2018-2019 Actual $	2018-2019 YTD Actual $
CURRENT ASSETS				
Receivables - Rates				
	Rates	250,613	127,948	200,877
	Emergency Services Levies	65,547	29,190	65,853
	Rates and ESL Rebates	53,932	472	55,279
Receivables - Sundry Debtors				
	Accounts Receivable - Debtors	84,627	104,556	70,224
	Provision for Doubtful Debts - Debtors	(8,542)	(7,271)	0
	Accounts Receivable - Infringements	462,245	412,826	485,362
	Provision for Doubtful Debts - Infringements	(72,723)	(203,199)	(231,203)
	Accrued Income	31,000	21,295	157,014
	GST	34	(15)	(11)
	Prepayments		31,262	0
Loans	Self Supporting Loans	28,810	57,011	27,605
Inventories	Inventories	36,320	36,320	36,809
	Provision for Obsolesence - Inventories	(25,910)	(25,910)	0
Cash Assets				
	Municipal Account	3,330,309	793,439	136,430
	Till Floats & Petty Cash	700	700	700
	Investment Account	0	3,035,947	1,713,130
	Term Investments	1,020,657	0	1,712,391
	Restricted - Reserves	9,840,608	9,699,062	11,715,213
	Restricted - Trust Deposits	667,598	0	0
	Restricted - Trust Bank	0	660,980	651,554
TOTAL CURRENT ASSETS		**15,765,825**	**14,774,613**	**16,797,227**
CURRENT LIABILITIES				
Payables		340,509	127,060	577,203
Bonds - other creditors		702,255	676,911	662,339
Trust - POS		667,598	660,980	0
Income in Advance		67,156	94,360	0
Accrued Expenses		861,189	1,010,061	1,510,258
Interest Bearing Liabilities		15,430	292,576	15,020
Provisions		889,115	945,098	868,739
TOTAL CURRENT LIABILITIES		**3,543,252**	**3,807,046**	**3,633,559**
NON CURRENT ASSETS				
Receivables				
	Deferred Rates & ESL	166,185	181,111	155,538
	Self Supporting Loans	398,150	398,150	455,161
Financial Assets at fair value through profit and loss				
	Units in WALGA House Trust	106,832	0	0
Right of Use Assets	Right of Use - Leased Assets	1,319,058	0	0
Property Plant and Equipment				
	Furniture and Equipment	504,852	539,690	584,578
	Land and Buildings	83,678,220	83,275,582	83,326,643
	Plant and Equipment	891,012	767,781	796,523
	Equity Investments	734,521	734,521	837,050
Infrastructure				
	Roads	14,183,709	14,747,939	14,628,068
	Car Parks	1,061,475	1,088,410	1,109,155
	Footpaths	5,250,101	5,348,063	5,367,130
	Drainage	4,971,797	5,039,786	5,053,358
	Parks and Reserves	2,557,669	2,403,587	2,575,952
	Miscellaneous	7,537,604	7,076,100	7,074,432
	Street Furniture	1,085,386	666,244	695,150
	Right of Ways	976,872	994,913	1,004,040
	Irrigation	166,865	174,520	182,798
TOTAL NON CURRENT ASSETS		**125,590,308**	**123,436,397**	**123,845,576**

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 April 2020

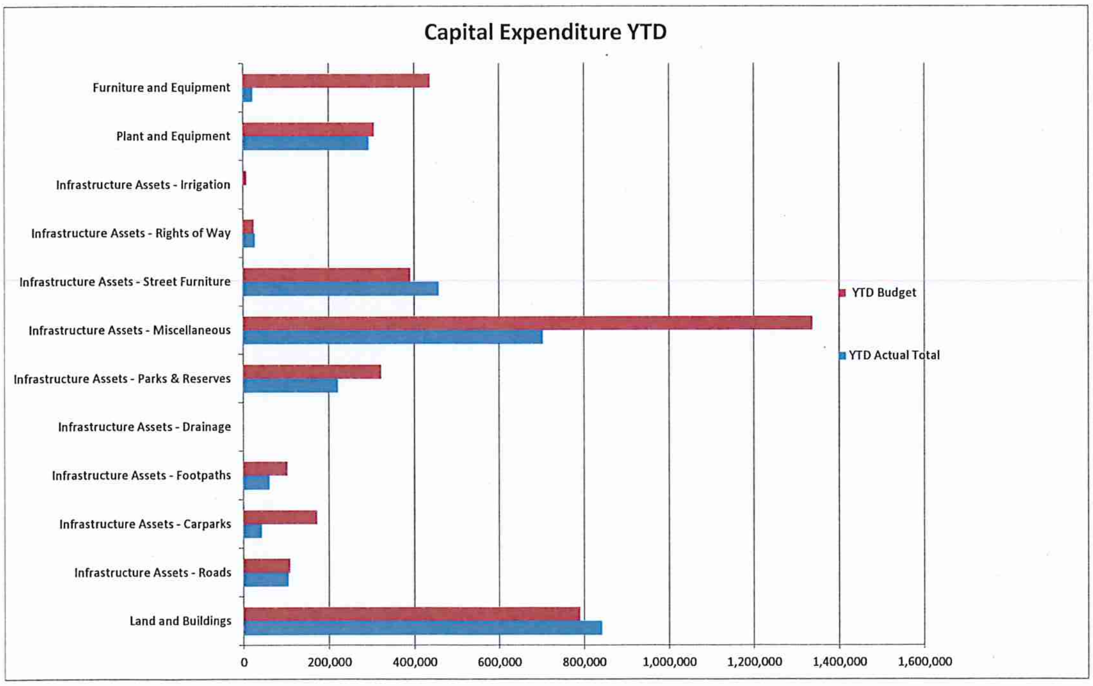
	2019-2020 YTD Actual	2018-2019 Actual	2018-2019 YTD Actual
	$	$	$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities			
Debentures	3,451,436	3,451,436	3,744,012
Lease Liabilities	1,356,007	0	0
Provisions	75,771	80,578	95,613
TOTAL NON CURRENT LIABILITIES	**4,883,214**	**3,532,014**	**3,839,625**
NET ASSETS	**132,929,667**	**130,871,950**	**133,169,619**
EQUITY			
Reserves - Cash Backed	9,840,608	9,699,062	11,715,213
Reserves - Asset Revaluation	91,436,851	91,436,851	91,396,404
Retained Surplus	31,652,208	29,736,037	30,058,002
TOTAL EQUITY	**132,929,667**	**130,871,950**	**133,169,619**
RESERVES - CASH BACKED			
Opening Balance	9,699,062	11,086,361	11,086,361
Transfer to Reserves	139,728	1,464,832	811,993
Transfer from Reserves	0	(2,852,131)	(183,141)
TOTAL RESERVES - CASH BACKED	**9,838,790**	**9,699,062**	**11,715,213**
RESERVES - ASSET REVALUATION			
Opening Balance	91,436,851	91,436,851	91,396,404
TOTAL RESERVES - ASSET REVALUATION	**91,436,851**	**91,436,851**	**91,396,404**
RETAINED SURPLUS			
Opening Balance	29,736,036	28,046,012	28,688,578
Change in Net Assets from Operations	2,057,718	302,725	1,998,276
Transfer from Reserve	0	2,852,132	183,141
Transfer to Reserve	(139,728)	(1,464,832)	(811,993)
TOTAL RETAINED SURPLUS	**31,654,026**	**29,736,037**	**30,058,002**
TOTAL EQUITY	**132,929,667**	**130,871,950**	**133,169,619**

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 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	663,312	178,881	842,193	790,424	813,750	51,769
Infrastructure Assets - Roads	13	0	103,924	103,924	108,000	285,000	(4,076)
Infrastructure Assets - Carparks	13	0	42,025	42,025	172,004	155,000	(129,979)
Infrastructure Assets - Footpaths	13	0	60,394	60,394	102,000	102,000	(41,606)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Reserves	13	0	221,156	221,156	323,446	1,608,493	(102,290)
Infrastructure Assets - Miscellaneous	13	395,735	307,771	703,506	1,338,512	1,568,000	(635,006)
Infrastructure Assets - Street Furniture	13	0	457,785	457,785	391,036	542,543	66,749
Infrastructure Assets - Rights of Way	13	0	27,745	27,745	25,000	0	2,745
Infrastructure Assets - Irrigation	13	0	0	0	8,334	10,000	(8,334)
Plant and Equipment	13	0	294,275	294,275	307,000	307,000	(12,725)
Furniture and Equipment	13	0	22,426	22,426	437,680	436,000	(415,254)
Capital Expenditure Totals		**1,059,047**	**1,716,382**	**2,775,429**	**4,003,436**	**5,827,786**	**(1,228,007)**

Funded By:

	YTD Actual Total	YTD Budget	Annual Budget	Variance
Capital Grants and Contributions	**177,715**	**71,114**	**50,000**	**106,601**
Borrowings	**0**	**0**	**0**	**0**
Other (Disposals & C/Fwd)	**124,486**	**90,004**	**108,000**	**34,482**
Own Source Funding - Cash Backed Reserves				
Infrastructure Reserve	0	0	750,000	0
Parking Facilities Reserve	0	0	171,475	0
Depot Funds Reserve	0	0	2,249,464	0
Public Open Space Reserve	0	0	153,000	0
Total Own Source Funding - Cash Backed Reserves	**0**	**0**	**3,323,939**	**0**
Own Source Funding - Operations	**2,473,228**	**3,842,318**	**2,345,847**	**(1,369,090)**
Capital Funding Total	**2,775,429**	**4,003,436**	**5,827,786**	**(1,228,007)**



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 April 2020

	Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	$	$	$
Operating Revenues			
Governance	31,485	18,279	49,764
General Purpose Funding - Rates	10,602,252	0	10,602,252
General Purpose Funding - Other	603,057	1,145	604,202
Law, Order and Public Safety	38,550	20,714	59,264
Health	106,430	4,031	110,461
Education and Welfare	32,400	500	32,900
Community Amenities	447,890	60,911	508,801
Recreation and Culture	405,392	2,024	407,416
Transport	764,100	(164,458)	599,642
Economic Services	145,000	8,910	153,910
Other Property and Services	500	212	712
Total Operating Revenue	13,177,056	(47,732)	13,129,324
Operating Expense			
Governance	(893,285)	(158,155)	(1,051,440)
General Purpose Funding	(296,460)	7,250	(289,210)
Law, Order and Public Safety	(361,058)	(15,147)	(376,205)
Health	(292,662)	14,149	(278,513)
Education and Welfare	(288,730)	2,918	(285,812)
Community Amenities	(3,622,000)	(393)	(3,622,393)
Recreation and Culture	(4,402,853)	(38,463)	(4,441,316)
Transport	(3,461,424)	54,578	(3,406,846)
Economic Services	(428,845)	(74,428)	(503,273)
Other Property and Services	0	(22,135)	(22,135)
Total Operating Expenditure	(14,047,317)	(229,826)	(14,277,143)
Funding Balance Adjustments			
Add back Depreciation	2,112,267	120,914	2,233,181
Adjust (Profit)/Loss on Asset Disposal	0	(38,792)	(38,792)
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	**1,242,006**	**(195,436)**	**1,046,570**
Capital Revenues			
Grants, Subsidies and Contributions	60,000	11,950	71,950
Proceeds from Disposal of Assets	108,000	0	108,000
Total Capital Revenues	168,000	11,950	179,950

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 April 2020

	Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	$	$	$
Capital Expenses			
Land and Buildings	(813,750)	(32,000)	(845,750)
Infrastructure - Roads	(285,000)	177,000	(108,000)
Infrastructure - Car parks	(155,000)	(32,000)	(187,000)
Infrastructure - Footpaths	(102,000)	0	(102,000)
Infrastructure - Drainage	0	0	0
Infrastructure - Parks & Reserves	(1,608,493)	173,000	(1,435,493)
Infrastructure - Miscellaneous	(1,568,000)	75,000	(1,493,000)
Infrastructure - Streetscape	(542,543)	(60,000)	(602,543)
Infrastructure - Rights of Way	0	(35,000)	(35,000)
Infrastructure - Irrigation	(10,000)	0	(10,000)
Plant and Equipment	(307,000)	0	(307,000)
Furniture and Equipment	(436,000)	(384,800)	(820,800)
Total Capital Expenditure	(5,827,786)	(118,800)	(5,946,586)
Net Cash from Capital Activities	**(5,659,786)**	**(106,850)**	**(5,766,636)**
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	60,970	0	60,970
Transfer from Reserves	3,345,874	47,972	3,393,846
Purchase of Investments	0	0	0
Advances to Community Groups	0	0	0
Repayment of Debentures	(292,575)	0	(292,575)
Transfer to Reserves	(469,962)	(580,525)	(1,050,487)
Net Cash from Financing Activities	**2,644,307**	**(532,553)**	**2,111,754**
Net Operations, Capital and Financing	**(1,773,473)**	**(834,839)**	**(2,608,312)**
Opening Funding Surplus(Deficit)	**1,733,473**	**715,695**	**2,449,168**
Closing Funding Surplus(Deficit)	**(40,000)**	**(119,144)**	**(159,144)**

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.

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.

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.

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.

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.

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.

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 30 April 2020

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

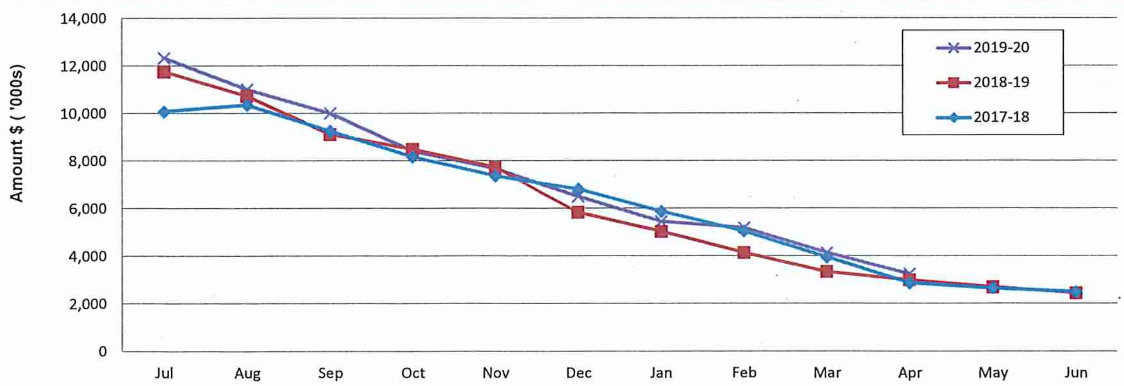
Reporting Program	Var. $	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
Economic Services	40,671	31%	Permanent	Extra revenue from building and compliance charges
Operating Expenses				
Other Property and Services	18,397	100%	Timing	Timing of overhead and plant allocations, adjustments will be made to the cost recovery rates for plant and staff overheads to rectify this in the coming months
Capital Revenues				
Grants, Subsidies and Contributions	106,601	150%	Permanent	Recognition of WALGA House Unit Trust equity share adjusted in funding balance adjustments
Proceeds from Disposal of Assets	34,482	38%	Timing	Extra revenue from asset disposals
Capital Expenses				
Furniture and Equipment	415,254	95%	Timimg	Timing of expenditure - mainly smart parking system however there are some projects that will not be done in 2019/20 including the CCTV, and IT upgrades.
Infrastructure - Roads	4,076	4%	Timing	Timing of expenditure
Infrastructure - Car parks	129,979	76%	Permaent	Deferral of projects
Infrastructure - Footpaths	41,606	41%	Timing	Timing of expenditure, the remainder of the footpath program will be done after March 2020
Infrastructure - Parks & Reserves	102,290	32%	Permanent	Reduced expendiure on playground expenditure
			Timing	Timing of expenditure on natural areas management
Infrastructure - Miscellaneous	635,006	47%	Permanent	Reduced expenditure on Deane Street ($104,659)
			Timing	Reduced expenditure on Foreshore Development ($131,422)
			Permanent	Reduced expenditure on Beach Access Paths ($325,710)
			Timing	Reduced expenditure on the LED street lighting project ($18,457)
Infrastructure - Streetscape	(66,749)	(17%)	Timing	Delay of expenditure on the Curtin Avenue principal shared path ($64,100) compared to budget
			Timing	Expenditure on the street tree planting ($74,920) ahead of budgeted predictions
			Timing	Expenditure on the Napoleon Street tree planting ($78,972) ahead of budget predictions
Financing				
Transfer to Reserves	597,264	81%	Timing	Timing of transfers to reserves

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 3: NET CURRENT FUNDING POSITION

	Note	YTD 30 Apr 2020	30th June 2019	YTD 30 Apr 2019
		Positive=Surplus (Negative=Deficit)		
		$	$	$
Current Assets				
Municipal Account		3,330,309	793,439	136,430
Till Floats & Petty Cash		700	700	700
Investment Account		0	3,035,947	1,713,130
Term Investments		1,020,657	0	1,712,391
Restricted - Reserves		9,840,608	9,699,062	11,715,213
Restricted - Trust Deposits		667,598	0	0
Restricted - Trust Bank		0	660,980	651,554
Rates		250,613	127,948	200,877
Emergency Services Levies		65,547	29,190	65,853
Rates and ESL Rebates		53,932	472	55,279
Accounts Receivable - Debtors		84,627	104,556	70,224
Provision for Doubtful Debts - Debtors		(8,542)	(7,271)	0
Accounts Receivable - Infringements		462,245	412,826	485,362
Provision for Doubtful Debts - Infringements		(72,723)	(203,199)	(231,203)
Accrued Income		31,000	21,295	157,014
GST		34	(15)	(11)
Self Supporting Loans		28,810	57,011	27,605
Prepayments		0	31,262	0
Other		0	0	0
Inventories		36,320	36,320	36,809
Provision for Obsolesence - Inventories		(25,910)	(25,910)	0
		15,765,825	**14,774,613**	**16,797,227**
Less: Current Liabilities				
Payables		(340,509)	(127,060)	(577,203)
Bonds - other creditors		(702,255)	(676,911)	(662,339)
Trust - POS		(667,598)	(660,980)	0
Income in Advance		(67,156)	(94,360)	0
Accrued Expenses		(861,189)	(1,010,061)	(1,510,258)
Interest Bearing Liabilities		(15,430)	(292,576)	(15,020)
Provisions		(889,115)	(945,098)	(868,739)
		(3,543,252)	**(3,807,046)**	**(3,633,559)**
Less:				
Cash Reserves	7	(9,840,608)	(9,699,062)	(11,715,213)
Loans - Clubs		(28,810)	(57,011)	(27,605)
Add:				
Loans		15,430	292,576	15,020
Provisions		889,115	945,098	868,739
Net Current Funding Position		**3,257,700**	**2,449,168**	**2,304,609**

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

Note 4: CASH AND INVESTMENTS

	Interest Rate	Green Deposit	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution	Maturity Date
(a) **Cash Deposits**								
Municipal Bank Account	Variable	N	3,330,309			3,330,309	NAB	At Call
(b) **Term Deposits**								
Term Deposit 12-770-3360	1.56%	N			667,598	667,598	NAB	25-May-20
Term Deposit 64-955-9802	1.06%	N	6,371			6,371	NAB	22-Jul-20
Term Deposit 53-888-6659	1.06%	N	6,305			6,305	NAB	22-Jul-20
Term Deposit 80-892-3297	1.53%	N	1,007,980			1,007,980	NAB	26-May-20
Term Deposit 39-960-4665	0.70%	N		2,047,153		2,047,153	NAB	26-Jun-20
Term Deposit 24-254-8087	1.56%	N		553,278		553,278	NAB	25-May-20
Term Deposit 036-030 20-5968	1.41%	N		1,834,911		1,834,911	WESTPAC	04-Jun-20
Term Deposit 036-157 58-1864	1.28%	N		1,846,386		1,846,386	WESTPAC	15-Jul-20
Term Deposit 36062109	1.03%	N		1,634,053		1,634,053	CBA	08-Jun-20
Term Deposit 36062109	0.83%	Y		618,900		618,900	CBA	29-May-20
Term Deposit 98-664-7758	1.40%	N		748,085		748,085	NAB	08-Jun-20
Term Deposit 36062109	1.30%	N		557,841		557,841	CBA	25-May-20
Total			4,350,966	9,840,608	667,598	14,859,171		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS DEPOSITS

BANK	Unrestricted $	Restricted $	Trust $	Total $	Total %	Total Green Deposits $	Total Non Green Deposits $
NATIONAL AUSTRALIA BANK	4,350,965	3,348,516	667,598	8,367,079	56.3%	0	8,367,079
WESTPAC BANKING CORPORATION	0	3,681,298	0	3,681,298	24.8%	0	3,681,298
COMMONWEALTH BANK OF AUSTRALIA	0	2,810,794	0	2,810,794	18.9%	618,900	2,191,894
TOTAL	4,350,965	9,840,608	667,598	14,859,171	100%	618,900	14,240,271

Comments/Notes - Investments

Note 5: BUDGET AMENDMENTS

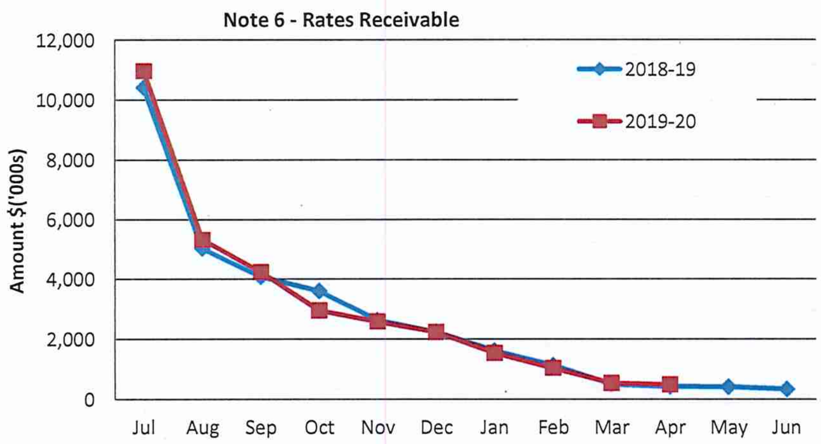
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget Adoption						
	Permanent Changes						
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 Infratructure - 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 Infratructure - 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)
							(37,000)
Various	Mid Year Budget Review	February 2020 10.1.13	Various		37,000		0
45.9000.2	Miscellaneous Infrastructure - Sculpture - No sculpture purchase	SC February 2020 9.1.1	Capital Expenditure		70,000		70,000
57.9000.930	Sculpture by the Sea - Operating contributions	SC February 2020 9.1.1	Operating Expenditure			(70,000)	0
49.9000.20	Smart Parking System	March 2020 13.1.2	Capital Expenditure			(244,800)	(244,800)
40080.266.21	Transfers from Reserves - Parking Facilities	March 2020 13.1.2	Capital Revenue		100,000		(144,800)
Various	Waiving of fees and charges for Barchetta and Cottesloe Rugby Club	April 2020 13.1.1	Operating Revenue			(14,344)	(159,144)
				0	342,000	(501,144)	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 6: RECEIVABLES

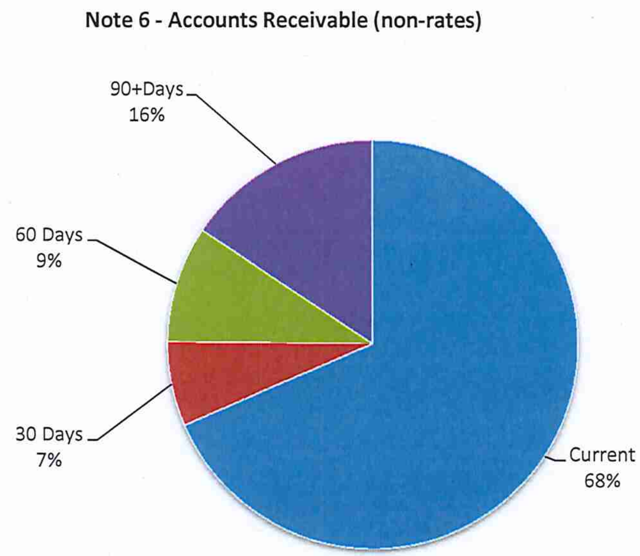
Receivables - Rates & ESL	YTD 30 Apr 2020	YTD 30 Apr 2019	30th June 2019
	$	$	$
Opening Arrears Previous Years	338,249	300,706	300,706
Levied this year	10,705,106	10,137,213	10,210,579
Less Collections to date	(10,561,010)	(10,015,651)	(10,173,036)
Equals Current Outstanding	**482,345**	**422,268**	**338,249**
Net Rates Collectable	**482,345**	**422,268**	**338,249**
% Collected	95.63%	95.95%	96.78%



Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
	$	$	$	$
Receivables - General	57,936	5,664	7,838	13,189
Total Receivables General Outstanding				**84,627**

Amounts shown above include GST (where applicable)



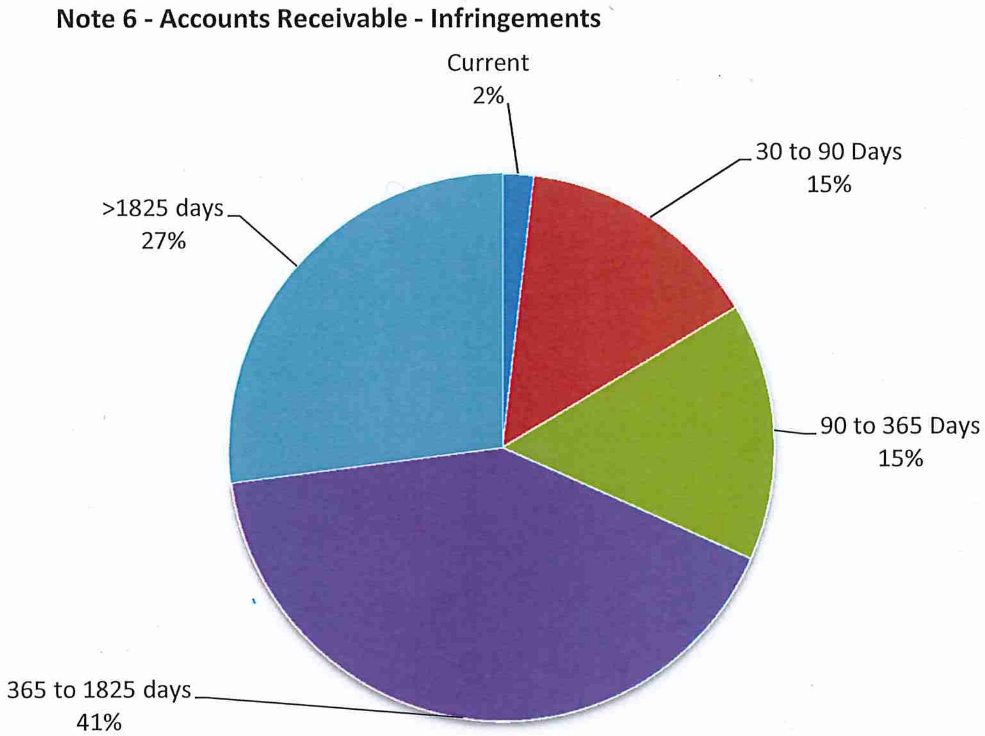
Comments/Notes - Receivables General

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	$	$	$		$
Receivables - Infringements	8,600	67,478	70,334	190,806	125,027
Total Receivables General Outstanding					**462,245**

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Infringements

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

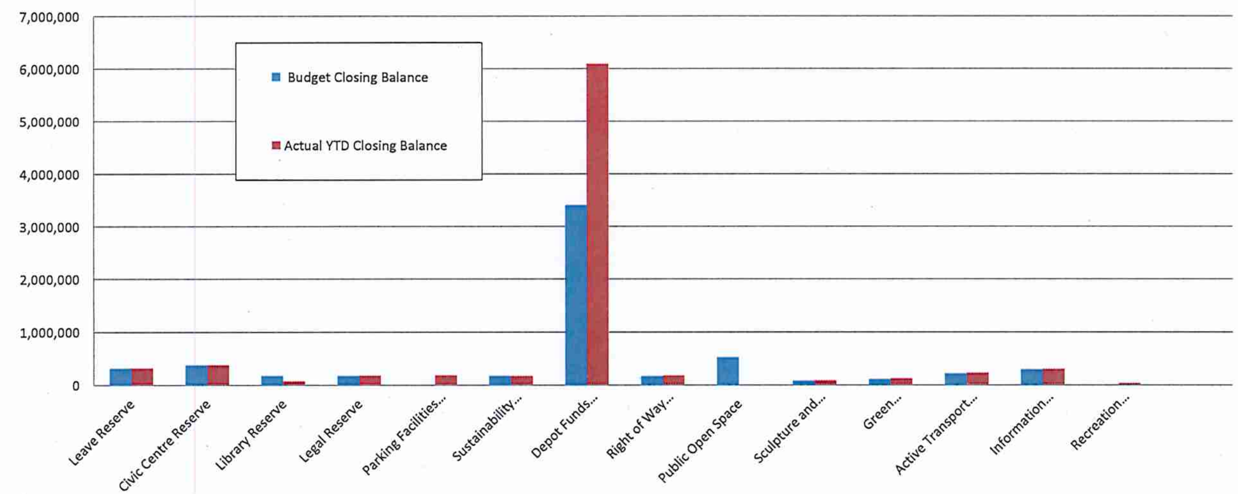
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

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	8,759	0	0	0	0	626,970	628,509
Property Reserve	220	384,221	384,308	7,782	5,432	0	0	0	0	392,003	389,740
Parking Reserve	221	11,511	11,515	233	163	0	0	0	0	11,744	11,678
Infrastructure Reserve	226	568,239	575,183	14,531	8,130	229,248	0	(750,000)	0	62,018	583,313
Leave Reserve	227	302,359	304,167	6,124	4,299	0	0	0	0	308,483	308,466
Civic Centre Reserve	228	362,993	363,108	7,352	5,132	0	0	0	0	370,345	368,240
Library Reserve	229	64,999	64,922	3,377	917	104,305	0	0	0	172,681	65,839
Legal Reserve	262	168,773	168,866	3,418	2,387	0	0	0	0	172,191	171,253
Parking Facilities Reserve	266	171,460	171,622	15	2,426	0	0	(171,475)	0	0	174,048
Sustainability Reserve	267	164,469	164,520	3,331	2,059	0	0	0	0	167,800	166,579
Depot Funds Reserve	273	5,611,762	5,993,612	46,913	89,439	0	0	(2,249,464)	0	3,409,211	6,083,051
Right of Way Reserve	276	163,033	166,597	3,302	2,355	0	0	0	0	166,335	168,952
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	1,100	0	0	0	0	80,307	78,925
Green Infrastructure Reserve Fund	307	109,135	110,861	2,157	1,567	0	0	0	0	111,292	112,428
Active Transport Reserve	308	210,144	213,638	4,256	3,020	0	0	0	0	214,400	216,658
Information Technology Reserve	309	284,400	286,880	5,760	4,056	0	0	0	0	290,160	290,936
Recreation Precinct Reserve	310	21,500	21,687	435	306	0	0	(21,935)	0	0	21,993
		9,953,001	9,699,061	136,409	141,547	333,553	0	(3,345,874)	0	7,077,089	9,840,608

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 30 April 2020

Note 8: CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 30 04 2020			
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
$	$	$	$		$	$	$	
17,101	(17,101)	524	524	Trailer	0	524	524	
40,909	(17,945)	33,842	10,878	Truck	0	10,878	10,878	
22,273	(13,652)	32,229	23,608	Road Sweeper	0	23,608	23,608	
18,182	(5,222)	14,827	1,867	Utility Vehicle	0	1,867	1,867	
11,364	(3,224)	10,055	1,915	Passenger Vehicle	0	1,915	1,915	
4,773	(2,173)	5,000	2,400	Carryall Utility	0	2,400	2,400	
37,622	(8,995)	28,009	(618)	Passenger Vehicle	0	(618)	(618)	
			0		0	0	0	
152,224	**(68,312)**	**124,486**	**40,574**		**0**	**40,574**	**40,574**	

Comments - Capital Disposal/Replacements

TOWN OF COTTESLOE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 April 2020

Note 9: RATING INFORMATION

RATE TYPE	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 $
Differential General Rate											
GRV - Residential Improved (RI)	0.063984	3,217	135,116,625	8,645,302	96,265	7,902	8,749,469	8,659,408	0	0	8,659,408
GRV - Residential Vacant (RV)	0.063984	78	3,562,020	227,912	(7,101)	(238)	220,573	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
Sub-Totals		3,483	157,870,785	10,211,452	100,507	13,099	10,325,058	10,214,995	0	0	10,214,995
	Minimum $										
Minimum Payment											
GRV - Residential Improved (RI)	1,161	300	4,715,360	348,300	(3,667)	(185)	344,448	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
Sub-Totals		336	5,116,761	390,096	(4,828)	(560)	384,708	391,257	0	0	391,257
							10,709,766				10,606,252
Concession							(4,660)				(4,000)
Amount from General Rates							**10,705,106**				**10,602,252**
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							**10,705,106**				**10,602,252**

Comments - Rating Information

TOWN OF COTTESLOE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 April 2020

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual $	Budget $	Actual $	Budget $	Actual $	Budget $
Loan 105 - Community Organisation	152,323		30,318	30,317	122,005	122,006	8,482	9,010
Loan 107 - Joint Library Project	3,358,733		231,605	231,605	3,127,128	3,127,128	176,691	214,945
Loan 108 - Community Organisation	232,956		15,223	30,653	217,733	202,303	5,666	6,107
	3,744,012	0	277,146	292,575	3,466,866	3,451,437	190,839	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 30 April 2020

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant/Contribution Provider	Approval	2019-20 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status Received	Recoup Status Not Received
		(Y/N)	$	$	$	$	$	$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	165,000		165,000		66,686	98,314
Grants Commission - Roads	WALGGC	Y	100,000		100,000		35,178	64,822
GOVERNANCE								
Occupationa Health and Safety Initiatives	Local Government Insurance Services	Y	4,000		4,000			4,000
Equity Share in WALGA House Unit Trust	N/A	Y	0			106,832	106,832	
Council on the Aging	Contribution towards seniors week		0		850		850	
COMMUNITY AMENITIES								
Coastal monitoring project	Department of Transport	Y	12,500		12,500			12,500
Sustainability project	Public Transport Authority	Y	10,000		10,000		8,955	
Sustainability project	Department of Planning, Lands and Heritage	N	0			1,132	1,132	
Other contributions	Various	N	0		95		95	
RECREATION AND CULTURE								
Bond forfeiture contribution	Various venue hire	Y					182	
TRANSPORT								
Direct Grant	Main Roads WA	Y	24,000		24,000		25,478	
Other Contributions	Various	Y	5,000		5,000		2,382	
ROW Contribitions	Various	Y	10,000			10,000	2,801	7,199
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	Y	50,000			50,000	66,950	
TOTALS			**380,500**	**0**	**321,445**	**167,964**	**317,521**	**186,835**

Operating	Operating	315,500	139,806	
Non-Operating	Non-operating	60,000	177,715	
		375,500	317,521	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 Balance 1 Jul 19	Amount Received	Amount Paid	Closing Balance 30-Apr-20
	$	$	$	$
Cash in lieu of public open space	660,980	6,618	0	667,598
	660,980	**6,618**	**0**	**667,598**

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Budget Review	Original Annual Budget	Variance (Under)/Over
	Car Parks						
○	ACROD Bay Compliance Upgrade	5.9000.2	0	12,504	15,000	15,000	(12,504)
●	Boat Shed Car Park	5.1023.2	27,377	12,500	25,000	0	14,877
◘	Broome Street Car Park	5.1031.2	5,800	7,000	7,000	0	(1,200)
○	North Cottesloe Primary School - Drop Off and Parking Improvements	5.1157.2	8,848	140,000	140,000	140,000	(131,152)
○	**Car Parks Total**		**42,025**	**172,004**	**187,000**	**155,000**	**(129,979)**
	Footpaths						
○	Barsden St Eastside (Forrest St to Jarrad St)	15.1016.2	0	20,000	20,000	20,000	(20,000)
◉	Margaret St Eastside (Various Sections)	15.1124.2	2,323	3,000	3,000	3,000	(677)
◉	Marine Parade West side	15.1126.2	33,335	50,000	50,000	50,000	(16,665)
◉	Pearse St North Side (50 Metres Starting at Marine Parade)	15.1148.2	3,657	5,000	5,000	5,000	(1,343)
◘	Reginald Street Southside (George St to Curtin Ave)	15.1158.2	7,505	9,000	9,000	9,000	(1,495)
◘	Salisbury St Westside (Various Sections)	15.1166.2	4,792	5,000	5,000	5,000	(208)
◘	Missing Links	15.9000.2	8,782	10,000	10,000	10,000	(1,218)
◘	**Footpaths Total**		**60,394**	**102,000**	**102,000**	**102,000**	**(41,606)**
	Irrigation						
○	Various	20.9000.2	0	8,334	10,000	10,000	(8,334)
○	**Irrigation Total**		**0**	**8,334**	**10,000**	**10,000**	**(8,334)**
	Right of Ways						
◉	Right of Way No 58 - Budget Amendment July 2019	25.2290.2	10,200	15,000	15,000	0	(4,800)
◘	Right of Way Clapham Lane - Budget Amendment August 2020	25.1042.2	17,545	10,000	20,000	0	7,545
	Right of Way Total		**27,745**	**25,000**	**35,000**	**0**	**2,745**

TOWN OF COTTESLOE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 April 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Budget Review	Original Annual Budget	Variance (Under)/Over
	Parks and Ovals						
○	Foreshore Works (C/F)	30.5010.2	31,118	49,172	955,900	955,900	(18,054)
○	Playground Construction (C/F)	30.9000.2	39,252	158,824	230,000	403,000	(119,572)
○	Disability Playground Equipment (C/F)	30.9000.2	0	0	25,000	25,000	0
◉	Natural Areas Management	30.9000.5	149,286	115,450	169,779	169,779	33,836
○	Fish Habitat Protection Area Signage Upgrade (C/F)	30.7123.2	0	0	20,000	20,000	0
○	Foreshore Signage (C/F)	29.6082.2	1,500	0	34,814	34,814	1,500
○	**Parks and Ovals Total**		**221,156**	**323,446**	**1,435,493**	**1,608,493**	**(102,290)**
	Buildings						
●	Civic Centre Airconditioner Replacements	35.4050.2	40,084	34,998	36,000	50,000	5,086
	Civic Centre Painting	35.4050.2	0	0	5,000	5,000	0
●	Town of Cottesloe Works Depot Construction (C/F)	35.4122.2	663,312	630,416	644,750	588,750	32,896
	Indiana Toilets Electrical Compliance Works	35.4130.2	850	0	0	10,000	850
◉	Civic Centre Grounds Construction	35.6030.2	137,947	125,010	150,000	150,000	12,937
○	Signage	35.9000.2	0	0	5,000	0	0
○	Way Finding Signs	35.9000.2	0	0	5,000	0	0
	Buildings Total		**842,193**	**790,424**	**845,750**	**803,750**	**51,769**
	Roads						
◉	Avonmore Terrace (Deane St to Pearce St) - RTR	40.1012.2	25,268	30,000	30,000	28,000	(4,732)
●	Beach Street (Marine Parade to Avonmore Street) - RTR	40.1018.2	41,945	30,000	30,000	22,000	11,945
○	Broome/Beach Intersection	40.1030.2	0	17,000	17,000	0	(17,000)
◉	Burt Street (Railway Street to Dalgety Street) - RTR	40.1034.2	29,386	31,000	31,000	25,000	(1,614)
	Railway Street re-alignment (North Cottesloe Primary School Improvements)	40.1156.2	7,325	0	0	210,000	7,325
◉	**Roads Total**		**103,924**	**108,000**	**108,000**	**285,000**	**(4,076)**

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Budget Review	Original Annual Budget	Variance (Under)/Over
	Miscellaneous Infrastructure						
○	Deane Street Retaining Wall Upgrade	45.1052.2	18,341	123,000	207,000	207,000	(104,659)
○	Fencing - Sea View Golf Club	45.1171.2	0	30,000	30,000	30,000	(30,000)
●	Stairs Construction - ROW 32B	45.2160.2	54,463	50,000	50,000	50,000	4,463
○	Beach Access Paths	45.4131.2	46,290	372,000	420,000	420,000	(325,710)
○	Marine (Shark) Barrier	45.4185.2	395,702	398,334	400,000	500,000	(2,632)
○	Foreshore Development (C/F)	45.6080.2	127,756	259,178	280,000	170,000	(131,422)
○	Beach Matting	45.8041.2	0	20,000	20,000	20,000	(20,000)
	Sculpture	45.9000.2	0	0	0	70,000	0
○	Sundial Sculpture (C/F)	45.9000.2	18,546	19,000	19,000	44,000	(454)
○	Sea Shells Sculpture	45.9000.2	3,865	10,000	10,000	0	(6,135)
◉	Street Lighting LED Upgrade	45.9000.5	38,543	57,000	57,000	57,000	(18,457)
○	**Miscellaneous Infrastructure Total**		**703,506**	**1,338,512**	**1,493,000**	**1,568,000**	**(635,006)**
	Streetscapes						
○	Curtin Avenue PSP Planting	42.1048.2	17,500	81,600	120,000	120,000	(64,100)
●	Eric Street/Marine Parade Landscaping	42.1126.2	13,546	10,000	10,000	10,000	3,546
●	Napoleon Street Tree Planting	42.1138.2	80,042	10,000	80,000	80,000	70,042
○	Nature Scape - Vlamingh Memorial	42.6160.2	69,800	70,000	70,000	50,000	(200)
○	Various Drink Fountains, Bench Seats & Way Finding Signage	42.9000.2	20,047	37,506	45,000	35,000	(17,459)
○	Street Tree Planting	42.9000.5	256,850	181,930	277,543	257,543	74,920
◉	**Streetscapes Total**		**457,785**	**391,036**	**602,543**	**552,543**	**66,749**

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Budget Review	Original Annual Budget	Variance (Under)/Over
	Plant , Equipment & Vehicles Total						
O	Plant , Equipment & Vehicles	47.9000.2	294,275	307,000	307,000	307,000	(12,725)
O	**Plant , Equip. & Vehicles Total**		**294,275**	**307,000**	**307,000**	**307,000**	**0**
	Furniture & Office Equip.						
○	CCTV - Napoleon Street	49.9000.8	0	60,000	60,000	60,000	(60,000)
○	Customer Relationship Management System (C/F)	49.9000.11	7,548	29,172	35,000	35,000	(21,624)
○	Hardware Replacement - Other	49.9000.14	0	62,508	75,000	75,000	(62,508)
O	Personal Camera's - Rangers (C/F)	49.9000.19	7,941	15,000	15,000	15,000	(7,059)
○	Smart Parking System	49.9000.20	4,241	225,000	469,800	225,000	(220,759)
○	Plotter Replacement	49.9000.21	0	6,000	6,000	6,000	(6,000)
○	Software Upgrade - Roman	49.9000.22	980	10,000	10,000	10,000	(9,020)
○	Sound Level Meter	49.9000.23	0	10,000	10,000	10,000	(10,000)
○	Authority Version Upgrade	49.9000.24	1,716	0	60,000	0	1,716
○	Online Purchasing and Accounts Payable	49.9000.25	0	20,000	80,000	0	(20,000)
	Furniture & Office Equip. Total		**22,426**	**437,680**	**820,800**	**436,000**	**(333,630)**
O	**Capital Expenditure Total**		**2,775,429**	**4,003,436**	**5,946,586**	**5,827,786**	**(1,133,658)**

Level of Completion Indicators

0% ○
20% ○
40% **O**
60% ⊙
80% **O**
100% ●

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING APRIL 2020 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 26 MAY 2020

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
2/04/2020	1672.228-01	3B Build Pty Ltd	Bond refund	$	2,047.59
2/04/2020	1672.3079-01	A de Rooij	Refund of cancelled hall hire	$	660.00
2/04/2020	1672.3077-01	A E Weston	Lesser hall hire cancellation	$	390.00
2/04/2020	1672.729-01	Arteil WA	Office furniture	$	616.00
2/04/2020	1672.3073-01	Bathgate Holdings Pty Ltd	Bond refund	$	1,000.00
2/04/2020	1672.243-01	Beaumonde Homes Pty Ltd	Bond refund	$	1,500.00
2/04/2020	1672.2028-01	Bug Busters	Tree maintenance	$	253.00
2/04/2020	1672.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary unit service	$	708.09
2/04/2020	1672.2462-01	Club Holdings P/L T/As Horizons West	Cott cat bus service - Sculpture by the Sea	$	15,323.00
2/04/2020	1672.610-01	Construction Training Fund	Cottesloe CTF Levy Feb 2020	$	10,407.63
2/04/2020	1672.2424-01	Corsign WA Pty Ltd	Signs	$	37.40
2/04/2020	1672.2354-01	CSCH Pty Ltd T/as Charles Service Company	Cleaning services	$	11,942.70
2/04/2020	1672.1503-01	Diamond Hire	Equipment hire	$	650.00
2/04/2020	1672.2489-01	E Ntoumenopoulos	Lesser hall hire cancellation	$	580.00
2/04/2020	1672.83-01	Flexi Staff Pty Ltd	Temporary staff	$	1,203.35
2/04/2020	1672.1910-01	Furr Restorations Pty Ltd	Conservation works in the Civic Centre grounds	$	2,618.00
2/04/2020	1672.1724-01	Galena Nominees P/L T/As Jason Signs	Supply and deliver sign post brackets	$	194.70
2/04/2020	1672.210-01	Hays Specialist Recruitment (Aust.)	Salary for planning admin officer $2,446.64 Labour hire environmental projects $3,444.96	$	5,891.60
2/04/2020	1672.126-01	Holcim (Australia) Pty Ltd	Supply headwall for drain outlet	$	297.00

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
2/04/2020	1672.2511-01	IPN Medical Centres Pty Ltd	Pre-employment medical for new staff	$	154.00
2/04/2020	1672.3075-01	K Claridge	Refund Lesser hall hire cancelled	$	320.00
2/04/2020	1672.80-01	Kennards Hire Pty Ltd	Equipment hire	$	410.00
2/04/2020	1672.3078-01	L Carson	Bond refund	$	400.00
2/04/2020	1672.2535-01	L J Coventry	War memorial hall hire cancellation	$	2,400.00
2/04/2020	1672.1996-01	L M Mattiske	Reimbursement	$	15.00
2/04/2020	1672.2345-01	L Young	Elected member fees	$	9,897.64
2/04/2020	1672.203-01	LO-GO Appointments	Temporary planning staff	$	5,935.60
2/04/2020	1672.89-01	Major Motors Pty Ltd	Service to truck	$	198.00
2/04/2020	1672.1915-01	Marketforce Pty Ltd	Cottesloe news page in The Post Feb 2020	$	2,238.50
2/04/2020	1672.19-01	McLeods Barristers & Solicitors	Legal services	$	266.22
2/04/2020	1672.3049-01	Norwood Industries Pty Ltd	300 new street tree planting tags	$	330.00
2/04/2020	1672.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	$	13,626.00
2/04/2020	1672.1584-01	R & R Dawood Trading Pty Ltd	4 horizontal dispensers	$	276.00
2/04/2020	1672.3074-01	P M Breen	Bond refund	$	1,000.00
2/04/2020	1672.79-01	Perth Irrigation Centre	Supply miscellaneous reticulation parts	$	300.20
2/04/2020	1672.15-01	Poolegrave Engravers	Engraving services	$	6,105.00
2/04/2020	1672.46-01	Professional Tree Surgeons	Remove hanging branches	$	1,155.00
2/04/2020	1672.2756-01	Reynolds Strata Services	Bond refund	$	300.00
2/04/2020	1672.3070-01	T G Kieckhefer	Rates refund	$	180.65
2/04/2020	1672.2964-01	TBE Investments Pty Ltd	Equipment service	$	105.94
2/04/2020	1672.201-01	The Environmental Printing Company	Stationary	$	858.00
2/04/2020	1672.2504-01	The Fruit Box Group Pty Ltd	Catering supplies	$	262.95
2/04/2020	1672.45-01	Town of Mosman Park	Removal of waste from Mosman park depot	$	4,620.00
2/04/2020	1672.3076-01	V L Cooper	Refund hire fees	$	360.00
2/04/2020	1672.3061-01	Welstand Services Pty Ltd T/As LGC Traffic Management	Supply of traffic management personnel	$	5,819.00
2/04/2020	1672.1626-01	Young's Plumbing Service Pty Ltd	Install new drinking fountain Andrews park	$	2,160.00
2/04/2020	1672.526-01	Zipform Pty Ltd	Stationary	$	1,062.99
3/04/2020	00027101	Alinta	Gas supply at the depot	$	55.25
3/04/2020	00027100	Telstra Corporation Limited	Communications charges	$	148.79

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
6/04/2020	1674.2-01	Australian Services Union	Payroll deduction	$	259.00
6/04/2020	1675.98000-01	Australian Taxation Office	Business activity statement	$	27,129.19
6/04/2020	1674.3-01	Department of Human Services	Payroll deduction	$	323.16
6/04/2020	1674.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	$	701.22
6/04/2020	1673.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	$	24,261.17
9/04/2020	1676.551-01	Australasian Performing Right Association	Music license	$	174.16
9/04/2020	1676.139-01	Australia Post	Mail service	$	2,272.09
9/04/2020	1676.2865-01	Azul Profundo Pty Ltd	Dry-cleaning services	$	256.95
9/04/2020	1676.941-01	Boatshed Market Pty Ltd T/A Boatshed	Catering supplies	$	284.10
9/04/2020	1676.3083-01	Bruce Construction Design	Bond refund	$	3,000.00
9/04/2020	1676.62-01	Bunnings Group Ltd	Miscellaneous hardware	$	887.98
9/04/2020	1676.3066-01	C Chappelle	Refund hall hire fees	$	1,100.00
9/04/2020	1676.3084-01	DMG Construction (WA) Pty Ltd	Bond refund	$	1,500.00
9/04/2020	1676.83-01	Flexi Staff Pty Ltd	Temporary depot staff	$	3,810.13
9/04/2020	1676.2800-01	Haven Construction (WA) Pty Ltd	Bond refund	$	1,000.00
9/04/2020	1676.210-01	Hays Specialist Recruitment (Aust.)	Labour hire - environmental project coordinator	$	2,981.92
9/04/2020	1676.2612-01	Instant Toilets & Showers Pty Ltd	Sculpture by the sea- toilet hire	$	15,931.32
9/04/2020	1676.3086-01	J Fuller	Refund lesser hall hire fee	$	180.00
9/04/2020	1676.3080-01	J Hoypoy	Bond refund	$	1,000.00
9/04/2020	1676.1985-01	Julieman Pty Ltd	Supply bayco wire for natural areas	$	495.00
9/04/2020	1676.80-01	Kennards Hire Pty Ltd	Equipment hire	$	355.00
9/04/2020	1676.1767-01	Kevrek (Australia) Pty Ltd	Repair hiab on Mitsu Fuso 3t truck	$	76.56
9/04/2020	1676.3078-01	L Carson	Refund of hire fee	$	480.00
9/04/2020	1676.2535-01	L J Coventry	Bond refund	$	300.00
9/04/2020	1676.203-01	LO-GO Appointments	Temporary staff - planning	$	2,967.80
9/04/2020	1676.3071-01	Mahjae Pty Ltd T/as Whitney Consulting	Grant application Cottesloe foreshore	$	6,593.40
9/04/2020	1676.89-01	Major Motors Pty Ltd	Service to truck	$	165.06
9/04/2020	1676.86-01	Midshore Pty Ltd T/as Statewide Line Marking	Repaint No 2 carpark, bays and lines	$	6,807.24
9/04/2020	1676.3081-01	Millstream Landscapes	Bond refund	$	1,000.00
9/04/2020	1676.1933-01	Moore Stephens Perth	Accounting services	$	935.00

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
9/04/2020	1676.2663-01	Officeworks Ltd	Laminating and printing COVID19 signage	$	488.00
9/04/2020	1676.976-01	PRW Contracting Pty Ltd	Resurface Broome st car park & repair crossover	$	6,919.00
9/04/2020	1676.2886-01	Quadient Finance Australia Pty Ltd	Rental & Service agreement of the Folding machine	$	411.40
9/04/2020	1676.2265-01	R Gianatti	Reimbursement	$	62.94
9/04/2020	1676.2067-01	Rico Enterprises P/L T/as Solo	Waste removal services	$	58,072.43
9/04/2020	1676.2674-01	Ricoh Australia Pty Ltd	Copier printing	$	928.35
9/04/2020	1676.3082-01	Springate Constructions Pty Ltd	Bond refund	$	1,500.00
9/04/2020	1676.2083-01	StrataGreen	Tank sprayer, whip cord & litter picks	$	1,424.85
9/04/2020	00027102	Telstra Corporation Limited	Communications charges	$	1,302.32
9/04/2020	1676.1286-01	Total Eden Pty Ltd	Watering of new tree plantings Napoleon street	$	1,177.00
9/04/2020	00027103	Town of Victoria Park	Long service leave contribution	$	12,196.60
9/04/2020	1676.118-01	Water Corporation	Water charges	$	264.39
9/04/2020	1676.37-01	Winc Australia Pty Limited	General stationery	$	129.29
9/04/2020	1676.3085-01	Wyld Tribe Pty Ltd	Lesser hall bond refund	$	200.00
16/04/2020	1677.2815-01	Acoustiguide of Australia Pty Ltd	Upgrading app to adult text heritage trail	$	4,768.50
16/04/2020	1677.544-01	B M Pember	IT support and backup Apr 20	$	7,755.00
16/04/2020	1677.3089-01	C H Ngoo	Wedding bond refund	$	200.00
16/04/2020	1677.2017-01	Clark Equipment	Supply auxillary coupling for bobcat	$	603.63
16/04/2020	1677.1828-01	Clinton Long Project Management Pty	Landscaping supplies	$	1,287.00
16/04/2020	1677.2592-01	Complete Office Supplies Pty Ltd	General stationery	$	295.65
16/04/2020	1677.2424-01	Corsign WA Pty Ltd	15 rolls of barrier mesh to close playgrounds	$	814.00
16/04/2020	1677.2354-01	CSCH Pty Ltd T/as Charles Service Company	Cleaning of Indiana toilets & civic centre	$	6,498.70
16/04/2020	1677.2772-01	Department of Mines, Industry Regulation & Safety	Building services levies	$	8,392.20
16/04/2020	1677.1361-01	Department of Transport	Vehicle search fees	$	1,890.40
16/04/2020	1677.2341-01	Electricity Generation and Retail	Grouped electricity supply	$	23,040.15
16/04/2020	1677.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping services	$	6,484.93
16/04/2020	1677.1910-01	Furr Restorations Pty Ltd	Conservation works in the Civic Centre grounds	$	2,992.00
16/04/2020	1677.1724-01	Galena Nominees P/L T/As Jason Signs	Signs	$	107.71
16/04/2020	1677.2823-01	Great Aussie Patios	Bond refund	$	1,000.00
16/04/2020	1677.80-01	Kennards Hire Pty Ltd	Equipment hire	$	375.00

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
16/04/2020	1677.3090-01	Kensington Design Australia Pty Ltd	Bond refund	$	1,500.00
16/04/2020	1677.22-01	Landgate - VGO	Valuation expenses 21/3/20 - 3/4/20	$	281.05
16/04/2020	1677.203-01	LO-GO Appointments	Temporary staff - planning	$	5,330.33
16/04/2020	1677.2950-01	MAEK Pty Ltd	Bond refund	$	1,500.00
16/04/2020	1677.88-01	Managed IT Pty Ltd	IT support	$	16,292.91
16/04/2020	1677.1915-01	Marketforce Pty Ltd	Advertising services	$	3,895.79
16/04/2020	1677.1933-01	Moore Stephens Perth	Audit services	$	660.00
16/04/2020	1677.3087-01	Perth Builders Pty Ltd	Reimbursement	$	95.00
16/04/2020	1677.976-01	PRW Contracting Pty Ltd	Repair sunken asphalt in carpark	$	539.00
16/04/2020	1677.2972-01	Quadient Oceania Pty Ltd	Sealing fluid for folding machine	$	302.37
16/04/2020	1677.2829-01	R Streater	Bond refund	$	3,000.00
16/04/2020	1677.2067-01	Rico Enterprises P/L T/as Solo Resource Recovery	Clear drains at multiple areas in Cottesloe	$	7,518.50
16/04/2020	1677.2601-01	Sea Containers WA Pty Ltd	Hire of sea container for depot	$	90.75
16/04/2020	1677.1997-01	Stone Supplies WA Pty Ltd	Supply crushed limestone	$	83.25
16/04/2020	1677.3037-01	Surun Services Pty Ltd	Wire electrical connection for pump	$	332.11
16/04/2020	1677.1924-01	Technology One Ltd T/A Digital Mapping	Update public intramaps to 9.1	$	1,078.00
16/04/2020	1677.2466-01	TenderLink	Foreshore masterplan detailed design tender	$	330.00
16/04/2020	1677.128-01	Total Packaging (WA) Pty Ltd	20 cartons dog waste bags	$	5,033.60
16/04/2020	1677.661-01	T-Quip	Equipment service	$	490.35
16/04/2020	1677.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	$	13,317.93
16/04/2020	1677.579-01	Western Power	Scope of works for new depot power supply	$	2,970.00
16/04/2020	1677.37-01	Winc Australia Pty Limited	General stationery	$	902.75
16/04/2020	1677.1626-01	Young's Plumbing Service Pty Ltd	Replace cistern to male toilet on Napier street	$	341.00
16/04/2020	1677.24-01	ZircoDATA Pty Ltd	Records storage	$	362.38
17/04/2020	1679.2-01	Australian Services Union	Payroll deduction	$	259.00
17/04/2020	1679.3-01	Department of Human Services	Payroll deduction	$	323.16
17/04/2020	1679.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	$	701.22
17/04/2020	1678.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	$	23,134.73
20/04/2020	1681.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	$	6,558.88
24/04/2020	1680.3102-01	A Mee	Reimbursement	$	229.00

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
24/04/2020	1680.105-01	Active Transport & Tilt Tray Service	Towing fees	$	143.00
24/04/2020	1680.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt recovery commission	$	1.10
24/04/2020	1680.62-01	Bunnings Group Ltd	Miscellaneous hardware	$	133.46
24/04/2020	1680.1541-01	Cat Welfare Society Inc T/A Cat Haven	Impound fees	$	250.00
24/04/2020	1680.2147-01	DN Construction Group Pty Ltd	Supply powdercoat blue for memorial seat	$	462.00
24/04/2020	1680.2899-01	E Group Holdings Pty Ltd	Servicing of civic centre fire systems	$	162.80
24/04/2020	1683.2023-01	Fines Enforcement Registry	FER lodgement fees	$	560.00
24/04/2020	1684.2023-01	Fines Enforcement Registry	FER lodgement fees	$	700.00
24/04/2020	1685.2023-01	Fines Enforcement Registry	FER lodgement fees	$	4,620.00
24/04/2020	1680.83-01	Flexi Staff Pty Ltd	Temporary depot staff	$	3,296.49
24/04/2020	1680.1910-01	Furr Restorations Pty Ltd	Conservation works in the Civic Centre grounds	$	1,122.00
24/04/2020	1680.1724-01	Galena Nominees P/L T/As Jason Signs	Signage	$	357.37
24/04/2020	1680.20-01	Hillmack Sales (Australia) Pty Ltd	Readymix concrete supply	$	1,451.00
24/04/2020	1680.2296-01	HiTech Security (WA) Pty Ltd	Repairs to NVR fault and HDD fault	$	214.50
24/04/2020	1680.2863-01	Insideout Building Pty Ltd	Bond refund	$	1,500.00
24/04/2020	1680.2644-01	Integrated Management Consultants	Annual service for pool cars	$	578.00
24/04/2020	1680.1042-01	Iron Mountain Australia Group Pty Ltd	Records storage	$	200.22
24/04/2020	1680.1985-01	Julieman Pty Ltd	50 star picket post caps	$	730.00
24/04/2020	1680.3100-01	K S Simpson	Infrastructure bond refund	$	1,500.00
24/04/2020	1680.2726-01	Kott Gunning	Legal services	$	2,162.93
24/04/2020	1680.89-01	Major Motors Pty Ltd	Truck service	$	198.00
24/04/2020	1680.1915-01	Marketforce Pty Ltd	Advertising services	$	1,439.05
24/04/2020	1680.1933-01	Moore Stephens Perth	Training course	$	957.00
24/04/2020	1682.1098-01	National Australia Bank Business Visa	Creative Cloud subscriptions $143.27 Apple iPad and case $1,315.94 Catering supplies $105.00 Vehicle plate search $55.05 Laptop $1,999.00 Mailchimp subscription $35.00 Repair tyre puncture $339.00	$	4,235.61

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
			Credit card fees $23.35		
			Upgrade Apple iPad $220.00		
24/04/2020	1680.2811-01	Nature Based Play Pty Ltd	Install nature based play equipment	$	22,000.00
24/04/2020	1680.2663-01	Officeworks Ltd	Laminating & printing Covid 19 signage	$	169.50
24/04/2020	1680.79-01	Perth Irrigation Centre	Miscellaneous reticulation parts	$	144.05
24/04/2020	1680.3030-01	R J Logan	Reimbursement	$	68.95
24/04/2020	1680.2674-01	Ricoh Australia Pty Ltd	Side paper printer decks and installation	$	985.60
24/04/2020	1680.3099-01	Rosella Builders Pty Ltd	Infrastructure bond refund	$	1,000.00
24/04/2020	1680.3101-01	S Christie	Wedding bond refund	$	200.00
24/04/2020	1680.1485-01	Smart Parking Ltd	Communications charges	$	1,974.46
24/04/2020	1680.1997-01	Stone Supplies WA Pty Ltd	Lawn mix for Eric street topdressing	$	160.20
24/04/2020	1680.3037-01	Surun Services Pty Ltd	Electrical safety tagging & call outs	$	2,396.96
24/04/2020	1680.2507-01	T V Hall	Reimbursement	$	19.95
24/04/2020	1680.2466-01	TenderLink	Waste management & foreshore tender	$	330.00
24/04/2020	1680.2901-01	Thomson Geer Lawyers	Legal services	$	1,122.00
24/04/2020	1680.2797-01	Tim Davies Landscaping Pty Ltd	Design Dutch Inn playground & beach access paths	$	10,313.60
24/04/2020	1680.1286-01	Total Eden Pty Ltd	Irrigation parts	$	528.00
24/04/2020	00027104	Town of Cottesloe	Petty cash reimbursement	$	378.65
24/04/2020	1680.2512-01	WA Heritage Tree Surgeons	Street tree services	$	1,430.00
24/04/2020	1680.3088-01	VIP Security Industries Pty Ltd	Alarm monitoring contract	$	200.20
24/04/2020	1680.3098-01	W Francis	Bond refund	$	200.00
24/04/2020	1680.37-01	Winc Australia Pty Limited	Consumables for depot including stationery	$	877.95
24/04/2020	1680.1626-01	Young's Plumbing Service Pty Ltd	Repair copper pipe northern beach shower	$	458.70
24/04/2020	1680.3097-01	Zaccaria Concerts and Touring Pty Ltd	Bond refund	$	3,000.00
30/04/2020	1686.2985-01	AKA Seating Systems Pty Ltd	Hire of beach stairs until June 2020	$	924.00
30/04/2020	1686.3103-01	B Turner	Refund infringement	$	50.00
30/04/2020	1686.188-01	Bob Jane T-Mart	Plant parts	$	570.00
30/04/2020	1686.3096-01	CBL Plumbing and Gas Pty Ltd	Detect leak for shower northern beach	$	737.00
30/04/2020	1686.2051-01	Chemical Formulators Pty Ltd	Consumable items for Indiana public toilets	$	1,225.29
30/04/2020	1686.3105-01	Custom Residential Design	Refund building services levies	$	61.65

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Date	Payment Reference	Payee	Description		Amount
30/04/2020	1686.1093-01	Dormakaba Australia Pty Ltd	Callout to repair faulty reception door	$	501.78
30/04/2020	1686.83-01	Flexi Staff Pty Ltd	Temporary depot staff	$	1,604.46
30/04/2020	1686.1910-01	Furr Restorations Pty Ltd	Conservation of Civic Centre grounds	$	3,740.00
30/04/2020	1686.1724-01	Galena Nominees P/L T/as Jason Signs	Signage	$	769.80
30/04/2020	1686.1663-01	General Lighting Services WA	Repairs to Civic centre emergency lights	$	960.30
30/04/2020	1686.3104-01	H L Etherington	Anzac day 2020 wreaths	$	212.00
30/04/2020	1686.2644-01	Integrated Management Consultants	Plant parts	$	565.00
30/04/2020	1686.1985-01	Julieman Pty Ltd	Supply of jarrah posts and top rail	$	2,979.79
30/04/2020	1686.80-01	Kennards Hire Pty Ltd	Equipment hire	$	1,450.00
30/04/2020	1686.22-01	Landgate - VGO	Valuation expenses	$	199.26
30/04/2020	1686.203-01	LO-GO Appointments	Temporary staff - planning	$	2,362.53
30/04/2020	1686.88-01	Managed IT Pty Ltd	IT services	$	146.83
30/04/2020	1686.1915-01	Marketforce Pty Ltd	Advertisement - Community donations	$	798.82
30/04/2020	1686.19-01	McLeods Barristers & Solicitors	Legal services	$	1,786.33
30/04/2020	1686.1583-01	Proficiency Group Pty Ltd	Annual support for records software and hardware	$	3,126.12
30/04/2020	1686.3107-01	S M Madden	Dog sterilisation refund	$	30.00
30/04/2020	1686.2816-01	Solution 4 Building Pty Ltd	Construction of new depot	$	174,540.33
30/04/2020	1686.2464-01	Stephanie Baily Paper Conservator	Conservation treatment of records	$	550.00
30/04/2020	1686.1997-01	Stone Supplies WA Pty Ltd	Landscaping supplies	$	2,153.60
30/04/2020	1686.201-01	The Environmental Printing Company	2000 DL window face envelopes	$	638.00
30/04/2020	1686.661-01	T-Quip	Plant parts	$	99.90
30/04/2020	1686.2808-01	O'Connor Lawnmower	Plant parts	$	125.50
30/04/2020	1686.38-01	Veolia Environmental Services	Waste removal services	$	423.50
30/04/2020	1686.2986-01	Westworks Group Pty Ltd	Assessment of various trees	$	1,563.10
30/04/2020	1686.37-01	Winc Australia Pty Limited	Stationery & meeting supplies	$	1,278.33
1/04/2020		National Australia Bank	Bank fees	$	384.81
1/04/2020		National Australia Bank	Bank fees	$	1,142.09
2/04/2020		Town of Cottesloe staff	Fortnightly payroll	$	113,034.27
3/04/2020		Commonwealth Bank of Australia	Bank fees	$	520.70
15/04/2020		National Australia Bank	Bank fees	$	56.38

LIST OF ACCOUNTS - APRIL 2020

Date	Payment Reference	Payee	Description		Amount
16/04/2020		National Australia Bank	Bank fees	$	63.30
16/04/2020		Deposit duplication	Adjustment	$	147.00
16/04/2020		Town of Cottesloe staff	Fortnightly payroll	$	109,803.75
17/04/2020		National Australia Bank	Adjustment	$	10.00
24/04/2020		Dishonoured item	Dishonoured item	$	143.28
28/04/2020		National Australia Bank	Adjustment	$	9.00
29/04/2020		National Australia Bank	Bank fees	$	17.60
29/04/2020		Town of Cottesloe staff	Fortnightly payroll	$	108,182.96
30/04/2020		National Australia Bank	Bank fees	$	47.15
30/04/2020		National Australia Bank	Bank fees	$	420.38
30/04/2020		National Australia Bank	Bank fees	$	676.42
TOTAL				**$**	**1,089,308.35**