

# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 30 SEPTEMBER 2021

PRESENTED TO THE COUNCIL MEETING  
ON 26 OCTOBER 2021

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30 September 2021**

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

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**Town of Cottesloe**  
**Compilation Report**  
For the Period Ended 30 September 2021

**Report Purpose**

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

**Overview**

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

**Statement of Financial Activity by reporting program**

Is presented on pages 5 and 6 and shows a surplus as at 30 September 2021 of \$11,348,229

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

**Preparation**

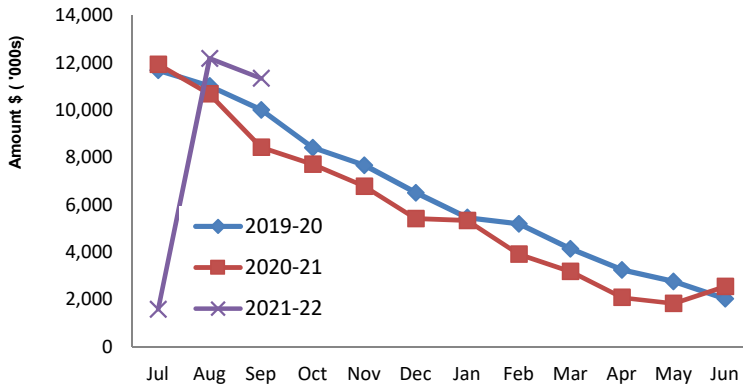
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 10/09/2021

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 30 September 2021

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



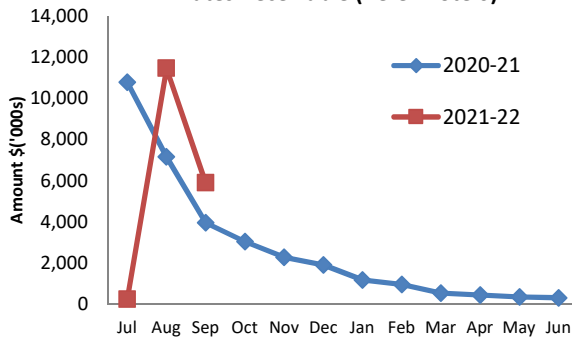
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 7,535,323
Restricted	\$ 9,173,304
	\$ 16,708,627

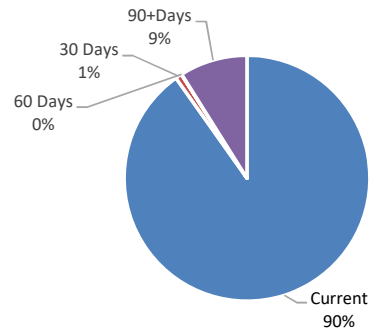
**Receivables**

Rates	\$ 4,638,228
Other	\$ 2,022,028
	\$ 6,660,256

**Rates Receivable (Refer Note 6)**



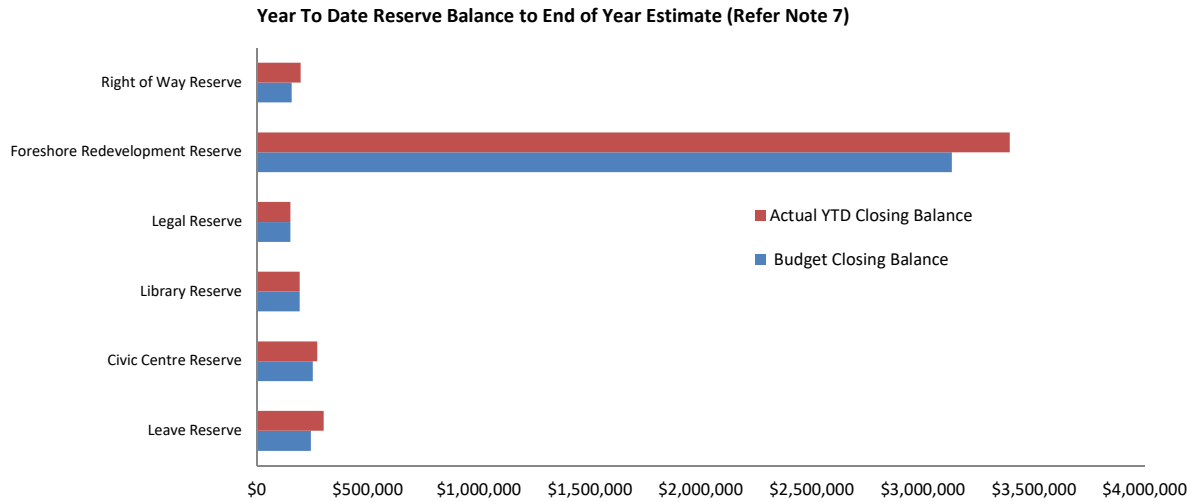
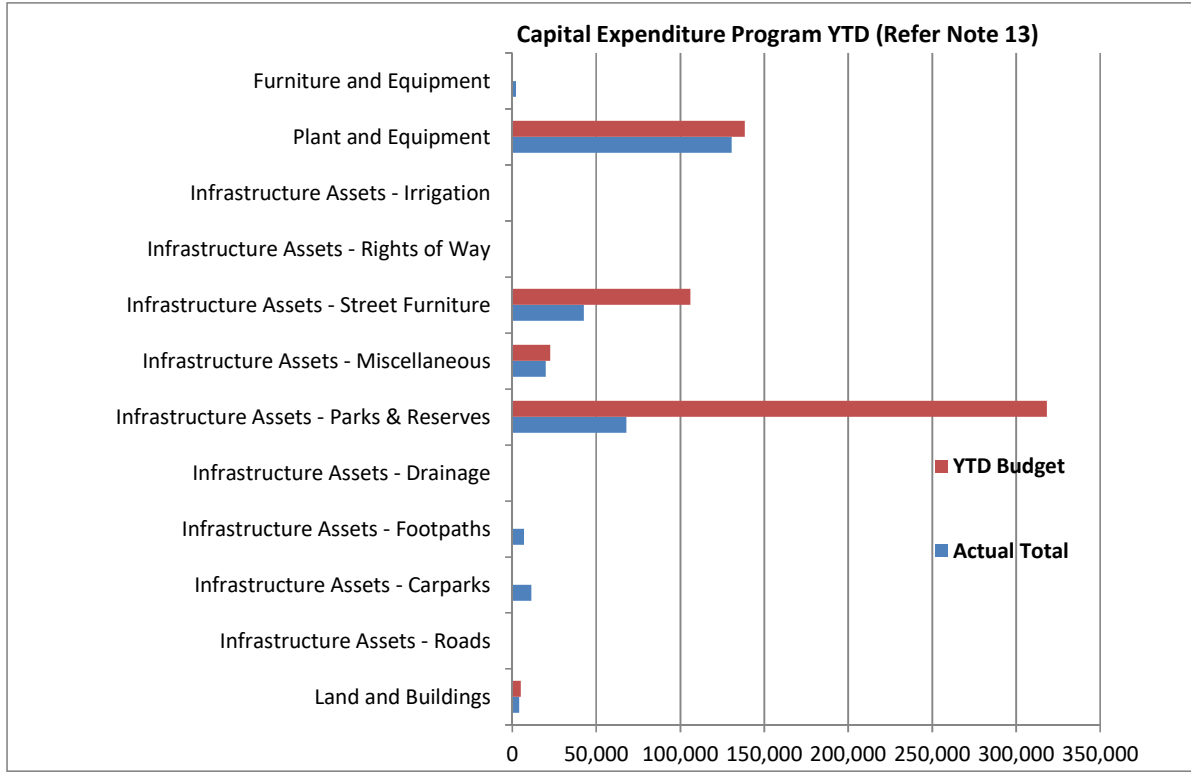
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**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 30 September 2021

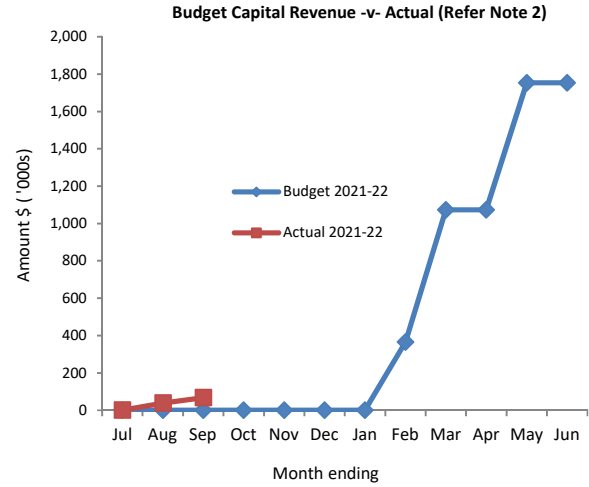
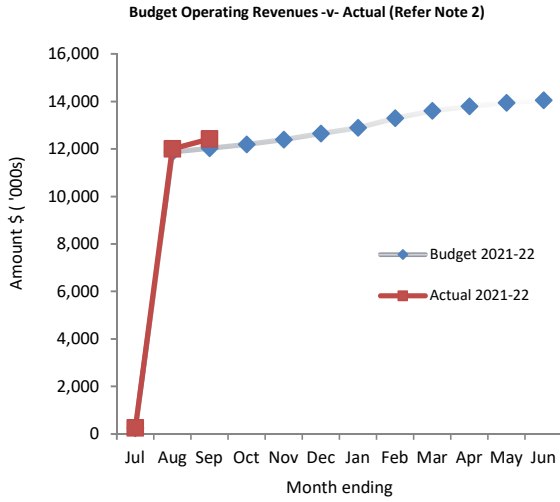


**Comments**

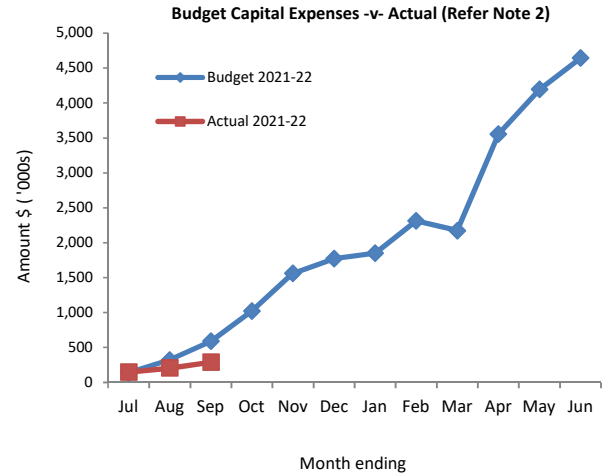
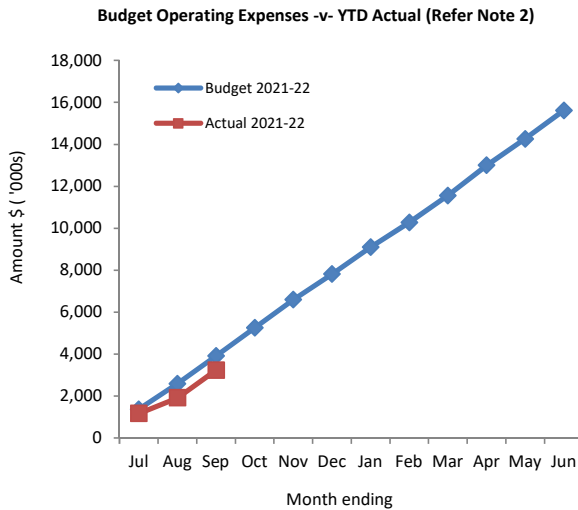
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**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 30 September 2021

**Revenues**



**Expenditure**



**Comments**

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 September 2021**

	YTD Actual (b) \$	YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
<b>Operating Revenues</b>					
General Purpose Funding Rates	11,299,124	11,277,445	11,277,445	21,679	0%
General Purpose Funding - Other	99,124	118,109	288,866	(18,985)	(16%)
Governance	1,051	1,126	4,500	(75)	(7%)
Law, Order and Public Safety	5,092	8,693	70,050	(3,601)	(41%)
Health	97,532	77,221	92,900	20,311	26%
Education and Welfare	16,056	14,126	32,900	1,930	14%
Community Amenities	269,619	188,532	564,100	81,087	43%
Recreation and Culture	225,675	136,881	476,567	88,794	65%
Transport	338,117	145,302	1,053,000	192,815	133%
Economic Services	58,420	64,200	187,800	(5,780)	(9%)
Other Property and Services	10,066	276	1,100	9,790	3547%
Total Operating Revenue	12,419,876	12,031,911	14,049,228	387,965	
<b>Operating Expense</b>					
General Purpose Funding	(90,144)	(96,848)	(345,970)	6,704	(7%)
Governance	(100,835)	(312,620)	(941,159)	211,785	(68%)
Law, Order and Public Safety	(99,569)	(108,545)	(476,487)	8,976	(8%)
Health	(54,598)	(65,571)	(282,269)	10,973	(17%)
Education and Welfare	(98,955)	(77,147)	(311,577)	(21,808)	28%
Community Amenities	(930,833)	(997,079)	(4,005,297)	66,246	(7%)
Recreation and Culture	(953,393)	(1,183,644)	(4,891,048)	230,251	(19%)
Transport	(859,674)	(940,078)	(3,849,082)	80,404	(9%)
Economic Services	(90,406)	(98,543)	(507,737)	8,137	(8%)
Other Property and Services	45,676	(30,912)	(7,064)	76,588	(248%)
Total Operating Expenditure	(3,232,731)	(3,910,987)	(15,617,690)	678,256	
<b>Funding Balance Adjustments</b>					
Add back Depreciation	608,584	610,528	2,442,097	(1,944)	(0%)
Adjust Non Current Receivables	620	0	0	620	
Adjustment for increase in current provisions written back	1,423	0	0	1,423	
Adjustment for decrease in Non-Current Employee Provisions	0	0	(15,028)	0	
<b>Net Cash from Operations</b>	<b>9,797,772</b>	<b>8,731,452</b>	<b>858,607</b>	<b>1,066,320</b>	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	11 12,428	0	1,754,321	12,428	
Proceeds from Disposal of Assets	8 54,714	80,000	140,000	(25,286)	(32%)
Total Capital Revenues	67,142	80,000	1,894,321	(12,858)	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 September 2021**

	<b>Note</b>	<b>YTD Actual (b) \$</b>	<b>YTD Budget (a) \$</b>	<b>Annual Budget \$</b>	<b>Var. \$ (b)(a) \$</b>	<b>Var. % (b)(a)/(a) %</b>
<b>Capital Expenses</b>						
Furniture and Equipment	13	(2,173)	0	(36,500)	(2,173)	
Land and Buildings	13	(3,944)	(5,000)	(1,428,200)	1,056	(21%)
Plant and Equipment	13	(130,492)	(138,462)	(240,462)	7,970	(6%)
Infrastructure - Roads	13	1,304	0	(326,950)	1,304	
Infrastructure - Car parks	13	(11,299)	0	(40,000)	(11,299)	
Infrastructure - Footpaths	13	(6,812)	0	(90,000)	(6,812)	
Infrastructure - Drainage	13	0	0	(750,000)	0	
Infrastructure - Parks & Reserves	13	(67,854)	(318,228)	(1,143,409)	250,374	(79%)
Infrastructure - Miscellaneous	13	(18,179)	(22,500)	(190,000)	4,321	(19%)
Infrastructure - Streetscape	13	(48,087)	(105,912)	(307,198)	57,825	(55%)
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
<b>Total Capital Expenditure</b>		<b>(287,536)</b>	<b>(590,102)</b>	<b>(4,592,719)</b>	<b>302,566</b>	
<b>Net Cash from Capital Activities</b>		<b>(220,394)</b>	<b>(510,102)</b>	<b>(2,698,398)</b>	<b>289,708</b>	
<b>Financing</b>						
Self-Supporting Loan Principal			0	73,841	0	
Transfer from Reserves	7	0	0	1,837,334	0	
Repayment of Debentures & Leases	10	(147,797)	(181,667)	(388,093)	33,870	(19%)
Transfer to Reserves	7	(5,719)	(5,090)	(240,221)	(629)	12%
<b>Net Cash from Financing Activities</b>		<b>(153,516)</b>	<b>(186,757)</b>	<b>1,282,861</b>	<b>33,241</b>	
<b>Net Operations, Capital and Financing</b>		<b>9,423,862</b>	<b>8,034,593</b>	<b>(556,930)</b>	<b>1,389,269</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,924,367</b>	<b>556,930</b>	<b>556,930</b>	<b>1,367,437</b>	<b>246%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>11,348,229</b>	<b>8,591,523</b>	<b>0</b>	<b>2,756,706</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 30 September 2021**

		YTD	YTD		Var. \$	Var. %
	Note	Actual	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
		(b)	(a)		(b)-(a)	(b)-(a)/(a)
		\$	\$	\$	\$	%
<b>Operating Revenues</b>						
Rates	9	11,299,124	11,277,445	11,277,445	21,679	0%
Operating Grants, Subsidies and Contributions	11	150,756	62,034	303,458	88,722	143%
Fees and Charges		916,695	631,126	2,204,350	285,569	45%
Interest Earnings		40,721	60,670	137,995	(19,949)	(33%)
Other Revenue		12,579	636	125,980	11,943	1878%
Total Operating Revenue		12,419,875	12,031,911	14,049,228	387,964	
<b>Operating Expense</b>						
Employee Costs		(1,216,453)	(1,470,320)	(5,572,747)	253,867	17%
Materials and Contracts		(1,160,468)	(1,369,173)	(6,399,748)	208,705	15%
Utility Charges		(67,167)	(92,718)	(357,220)	25,551	28%
Depreciation on Non-Current Assets		(608,584)	(610,528)	(2,442,097)	1,944	0%
Interest Expenses		(48,786)	(84,784)	(232,046)	35,998	42%
Insurance Expenses		(107,363)	(176,119)	(195,772)	68,756	39%
Other Expenditure		(23,909)	(107,345)	(418,060)	83,436	78%
Total Operating Expenditure		(3,232,730)	(3,910,987)	(15,617,690)	678,257	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		608,584	610,528	2,442,097	(1,944)	(0%)
Adjustment for decrease in Non-Current Employee Provisions		0	0	(15,028)	0	
<b>Net Cash from Operations</b>		<b>9,797,772</b>	<b>8,731,452</b>	<b>858,607</b>	<b>1,066,320</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	12,428	0	1,754,321	12,428	
Proceeds from Disposal of Assets	8	54,714	80,000	140,000	(25,286)	(32%)
Total Capital Revenues		67,142	80,000	1,894,321	(12,858)	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 September 2021**

		YTD	YTD		Var. \$	Var. %
	Note	Actual	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
		(b)	(a)		(b)-(a)	(b)-(a)/(a)
		\$	\$	\$	\$	%
<b>Capital Expenses</b>						
Furniture and Equipment	13	(2,173)	0	(36,500)	(2,173)	
Land and Buildings	13	(3,944)	(5,000)	(1,428,200)	1,056	21%
Plant and Equipment	13	(130,492)	(138,462)	(240,462)	7,970	6%
Infrastructure - Roads	13	1,304	0	(326,950)	1,304	
Infrastructure - Car parks	13	(11,299)	0	(40,000)	(11,299)	
Infrastructure - Footpaths	13	(6,812)	0	(90,000)	(6,812)	
Infrastructure - Drainage	13	0	0	(750,000)	0	
Infrastructure - Parks & Reserves	13	(67,854)	(318,228)	(1,143,409)	250,374	79%
Infrastructure - Miscellaneous	13	(18,179)	(22,500)	(190,000)	4,321	19%
Infrastructure - Streetscape	13	(48,087)	(105,912)	(307,198)	57,825	55%
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(287,536)	(590,102)	(4,592,719)	302,566	
<b>Net Cash from Capital Activities</b>		<b>(220,394)</b>	<b>(510,102)</b>	<b>(2,698,398)</b>	<b>289,708</b>	
<b>Financing</b>						
Self-Supporting Loan Principal		0	0	73,841	0	
Transfer from Reserves	7	0	0	1,837,334	0	
Repayment of Debentures	10	(147,797)	(181,667)	(388,093)	33,870	19%
Transfer to Reserves	7	(5,719)	(5,090)	(240,221)	(629)	(12%)
<b>Net Cash from Financing Activities</b>		<b>(153,516)</b>	<b>(186,757)</b>	<b>1,282,861</b>	<b>33,241</b>	
<b>Net Operations, Capital and Financing</b>		<b>9,423,862</b>	<b>8,034,593</b>	<b>(556,930)</b>	<b>1,389,269</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,924,367</b>	<b>556,930</b>	<b>556,930</b>	<b>1,367,437</b>	<b>246%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>11,348,229</b>	<b>8,591,523</b>	<b>0</b>	<b>2,756,706</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.

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**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 30 September 2021

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>CURRENT ASSETS</b>			
Receivables - Rates			
Rates	4,470,642	147,194	3,779,489
Emergency Services Levies	820,630	29,940	757,233
Rates and ESL Rebates	435,960	369	230,678
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	248,805	190,917	175,903
Provision for Doubtful Debts - Debtors	(10,028)	(14,545)	(28,469)
Accounts Receivable - Infringements	445,929	436,601	386,883
Provision for Doubtful Debts - Infringements	(75,997)	(74,982)	(74,262)
Accrued Income	17,030	8,114	10,093
Prepayments	77,558	65,152	0
Loans	62,141	62,141	59,512
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(24,367)	(23,795)	(24,367)
Cash Assets			
Municipal Account	6,621,251	2,976,242	3,184,626
Till Floats & Petty Cash	1,300	1,300	700
Term Investments	912,772	12,764	4,312,709
Restricted - Reserves	8,498,620	8,494,993	9,104,475
Restricted - Trust Deposits	674,684	674,180	671,748
<b>TOTAL CURRENT ASSETS</b>	<b>23,210,285</b>	<b>13,019,940</b>	<b>22,581,108</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,505,349	562,944	1,546,963
Bonds - other creditors	623,883	613,334	554,138
Trust - POS	674,180	674,180	671,748
Income in Advance	54,977	142,451	53,314
Accrued Expenses	425,721	530,437	2,102,658
Long Service Leave to other LG's	15,093	15,093	0
Interest Bearing Liabilities	183,486	329,882	173,294
Lease Liability	56,811	58,211	61,506
Provisions	1,048,840	1,047,417	902,431
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,588,340</b>	<b>3,973,949</b>	<b>6,066,052</b>
<b>NON CURRENT ASSETS</b>			
Receivables			
Deferred Rates	167,586	168,206	185,609
Deferred ESL	24,282	24,282	27,067
Self Supporting Loans	276,497	276,497	338,638
Long Service Leave from other LG's	108,689	108,689	0
Financial Assets at fair value through profit and loss			
Units in WALGA House Trust	110,710	110,710	106,832
Right of Use Assets			
Right of Use - Leased Assets	1,233,504	1,249,999	1,304,281
Property Plant and Equipment			
Furniture and Equipment	902,485	917,484	1,486,329
Land and Buildings	67,223,587	67,359,353	83,475,673
Plant and Equipment	816,029	765,680	808,668
Equity Investments	583,635	583,635	734,521
Infrastructure			
Roads	13,807,179	14,008,850	14,506,024
Car Parks	1,012,675	1,022,055	1,094,122
Footpaths	5,045,736	5,086,966	5,236,060
Drainage	4,890,857	4,911,245	4,958,199
Parks and Reserves	2,856,838	2,814,460	3,172,570
Miscellaneous	8,487,291	8,541,061	8,051,359
Street Furniture	1,453,786	1,414,846	1,191,106
Right of Ways	969,908	983,639	967,674
Irrigation	183,737	183,737	170,027
<b>TOTAL NON CURRENT ASSETS</b>	<b>110,155,011</b>	<b>110,531,394</b>	<b>127,814,759</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 30 September 2021

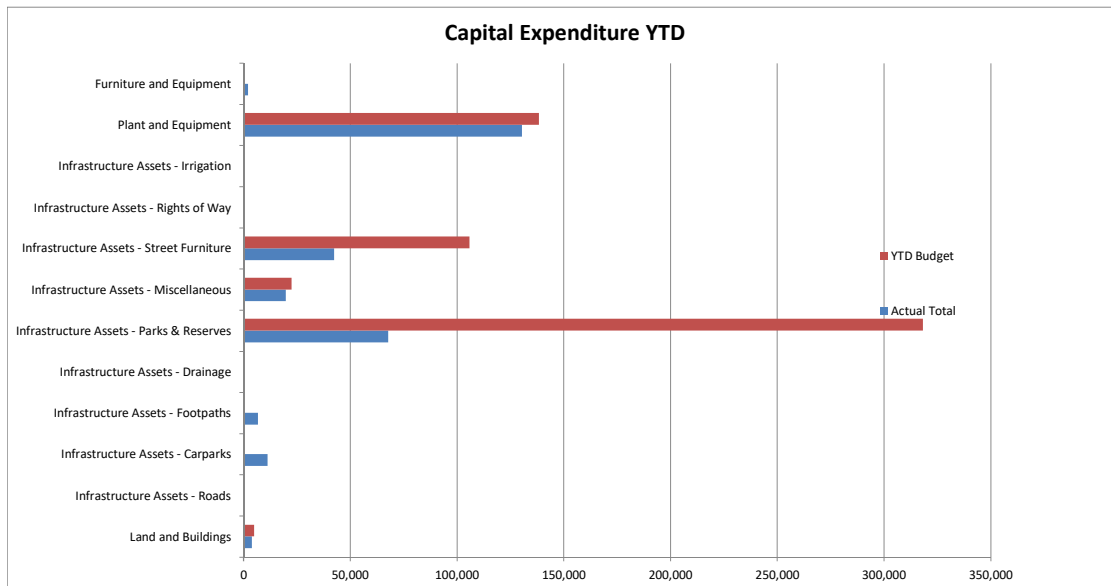
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>NON CURRENT LIABILITIES</b>			
Payables	0	0	6,785
Long Service Leave to other LG's	74,468	74,468	0
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,904	3,140,786
Lease Liabilities	1,246,805	1,246,805	1,203,532
Provisions	132,688	132,688	149,423
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,264,865</b>	<b>4,264,865</b>	<b>4,500,526</b>
<b>NET ASSETS</b>	<b>124,512,091</b>	<b>115,312,520</b>	<b>139,829,289</b>
<b>EQUITY</b>			
Reserves - Cash Backed	8,594,903	8,589,185	9,104,475
Reserves - Asset Revaluation	78,032,503	78,032,503	91,986,389
Retained Surplus	37,884,685	28,690,832	38,738,425
<b>TOTAL EQUITY</b>	<b>124,512,091</b>	<b>115,312,520</b>	<b>139,829,289</b>
<b>RESERVES - CASH BACKED</b>			
Opening Balance	9,087,247	9,087,247	9,087,247
Transfer to Reserves	2,895,408	2,889,690	17,228
Transfer from Reserves	(3,387,752)	(3,387,752)	0
<b>TOTAL RESERVES - CASH BACKED</b>	<b>8,594,903</b>	<b>8,589,185</b>	<b>9,104,475</b>
<b>RESERVES - ASSET REVALUATION</b>			
Opening Balance	78,032,503	78,032,503	91,986,389
<b>TOTAL RESERVES - ASSET REVALUATION</b>	<b>78,032,503</b>	<b>78,032,503</b>	<b>91,986,389</b>
<b>RETAINED SURPLUS</b>			
Opening Balance	27,948,844	27,948,844	30,135,177
Change in Net Assets from Operations	9,443,497	243,925	8,620,476
Transfer from Reserve	3,387,752	3,387,752	0
Transfer to Reserve	(2,895,408)	(2,889,689)	(17,228)
<b>TOTAL RETAINED SURPLUS</b>	<b>37,884,685</b>	<b>28,690,832</b>	<b>38,738,425</b>
<b>TOTAL EQUITY</b>	<b>124,512,091</b>	<b>115,312,520</b>	<b>139,829,289</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 September 2021

Capital Acquisitions	Note	Actual New /Upgrade (a)	Actual (Renewal Expenditure) (b)	Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	3,800	144	3,944	5,000	1,428,200	(1,056)
Infrastructure Assets - Roads	13	0	0	0	0	326,950	0
Infrastructure Assets - Carparks	13	0	11,299	11,299	0	40,000	11,299
Infrastructure Assets - Footpaths	13	0	6,812	6,812	0	90,000	6,812
Infrastructure Assets - Drainage	13	0	0	0	0	750,000	0
Infrastructure Assets - Parks & Reserves	13	67,720	133	67,853	318,228	1,143,409	(250,375)
Infrastructure Assets - Miscellaneous	13	19,622	200	19,822	22,500	190,000	(2,678)
Infrastructure Assets - Street Furniture	13	21,244	21,244	42,487	105,912	307,198	(63,425)
Infrastructure Assets - Rights of Way	13	0	0	0	0	20,000	0
Infrastructure Assets - Irrigation	13	0	0	0	0	20,000	0
Plant and Equipment	13	0	130,492	130,492	138,462	240,462	(7,970)
Furniture and Equipment	13	0	2,173	2,173	0	36,500	2,173
<b>Capital Expenditure Totals</b>		<b>112,386</b>	<b>172,497</b>	<b>284,882</b>	<b>590,102</b>	<b>4,592,719</b>	<b>(305,220)</b>

**Funded By:**

<b>Capital Grants and Contributions</b>	<b>12,428</b>	<b>0</b>	<b>1,754,321</b>	<b>(12,428)</b>
<b>Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other (Disposals &amp; C/Fwd)</b>	<b>54,714</b>	<b>80,000</b>	<b>140,000</b>	<b>(25,286)</b>
<b>Own Source Funding - Cash Backed Reserves</b>				
Property Reserve	0	0	1,000,000	0
Infrastructure Reserve	0	0	160,409	0
Foreshore Redevelopment Reserve	0	0	598,929	0
Right of Way Reserve	0	0	20,000	0
<b>Total Own Source Funding - Cash Backed Reserves</b>	<b>0</b>	<b>0</b>	<b>1,779,338</b>	<b>0</b>
<b>Own Source Funding - Operations</b>	<b>217,740</b>	<b>510,102</b>	<b>919,060</b>	<b>(267,506)</b>
<b>Capital Funding Total</b>	<b>272,454</b>	<b>590,102</b>	<b>4,592,719</b>	<b>(305,220)</b>



Comments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

**(b) The Local Government Reporting Entity**

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

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

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

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

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

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

**(o) Current and Non-Current Classification**

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

**COMMUNITY VISION**

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

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

Health inspection services and food quality control.

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Reporting Programs (Continued)**

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

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

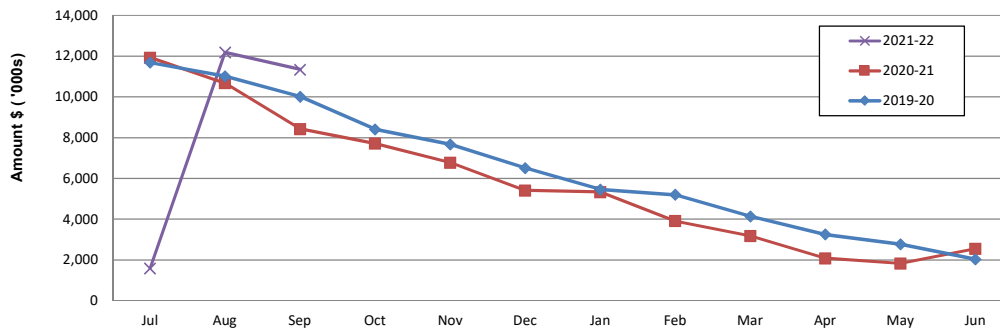
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>				
General Purpose Funding - Rates	21,679	0%	Permanent	Extra revenue from rates raised
Community Amenities	81,087	43%	Part timing, part permanent	\$15,447 Food premises outdoor eating fees above budget Timing of DAP fees, and Permanent for Bin Collection charges via Rates
Recreation and Culture	88,794	65%	Timing	Timing on Grant income for coastal projects
Transport	192,815	133%	Part timing, part permanent Timing	Extra revenue from parking fines (\$169,768) Timing of the receipt of the Main Roads direct grant
<b>Capital Revenues</b>				
Proceeds from Disposal of Assets	(25,286)	(32%)	Timing	Timing of asset disposals
<b>Total Revenue Variance</b>	<b>375,107</b>			
<b>Operating Expenses</b>				
Governance	211,785	(68%)	Timing	Timing of elected members quarterly fees, donations, wesroc contribution, insurance and allocation of administration costs
Education and Welfare	(21,808)	28%	Timing	Timing of Contribution to Shine
Community Amenities	66,246	(7%)	Timing	Timing of legal expenses and waste costs
Recreation and Culture	230,251	(19%)	Timing	Timing of expenditure at the foreshore parks and reserves
Transport	80,404	(9%)	Timing	Timing of road maintenance
Other Property and Services	76,588	(248%)	Timing	Timing of lease interest expenses and public works overhead allocation
<b>Capital Expenses</b>				
Infrastructure - Parks & Reserves	250,374	(79%)	Timing	Timing of Dutch Inn playground upgrade
Infrastructure - Streetscape	57,825	(55%)	Timing	Timing of Stree Tree planting
<b>Total Expenditure Variance</b>	<b>974,118</b>			
<b>Financing</b>				
Repayment of Debentures & Leases	33,870	(19%)	Timing	Timing of Depot lesae payments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 3: NET CURRENT FUNDING POSITION**

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 30 September 2021	30 June 2021	YTD 30 September 2020
		\$	\$	\$
<b>Current Assets</b>				
Municipal Account		6,621,251	2,976,242	3,184,626
Till Floats & Petty Cash		1,300	1,300	700
Term Investments		912,772	12,764	4,312,709
Restricted - Reserves		8,498,620	8,494,993	9,104,475
Restricted - Trust Deposits		674,684	674,180	671,748
Restricted - Bank		0	0	0
Rates		4,470,642	147,194	3,779,489
Emergency Services Levies		820,630	29,940	757,233
Rates and ESL Rebates		435,960	369	230,678
Accounts Receivable - Debtors		248,805	190,917	175,903
Provision for Doubtful Debts - Debtors		(10,028)	(14,545)	(28,469)
Accounts Receivable - Infringements		445,929	436,601	386,883
Provision for Doubtful Debts - Infringements		(75,997)	(74,982)	(74,262)
Accrued Income		17,030	8,114	10,093
Self Supporting Loans		62,141	62,141	59,512
Prepayments		77,558	65,152	0
Other		54,719	0	4,185
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(24,367)	(23,795)	(24,367)
		<b>23,265,004</b>	<b>13,019,940</b>	<b>22,585,293</b>
<b>Less: Current Liabilities</b>				
Payables		(1,505,349)	(562,944)	(1,546,963)
Bonds - other creditors		(623,883)	(613,334)	(554,138)
Trust - POS		(674,180)	(674,180)	(671,748)
Income in Advance		(54,977)	(142,451)	(53,314)
Accrued Expenses		(425,721)	(530,437)	(2,102,658)
Long Service Leave to other LG's		(15,093)	(15,093)	0
Contract Liability		0	0	0
Interest Bearing Liabilities		(183,486)	(329,882)	(173,294)
Other		0	0	0
Lease Liability		(56,811)	(58,211)	(61,506)
Provisions		(1,048,840)	(1,047,417)	(902,431)
		<b>(4,588,340)</b>	<b>(3,973,949)</b>	<b>(6,066,052)</b>
Less:				
Cash Reserves	7	(8,498,620)	(8,494,993)	(9,104,475)
Loans - Clubs		(62,141)	(62,141)	(59,512)
Add:				
Loans		183,486	329,882	173,294
Lease Liability		56,811	58,211	0
Provisions		1,048,840	1,047,417	902,431
<b>Net Current Funding Position</b>		<b>11,348,229</b>	<b>1,924,367</b>	<b>8,430,979</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 30 September 2021

**Note 4: CASH AND INVESTMENTS**

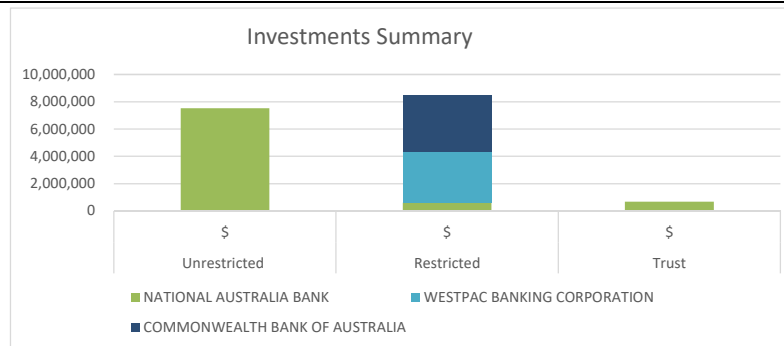
	Interest Rate	Green Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>								
Municipal Bank Account	Variable	N	6,621,251			6,621,251	NAB	At Call
(b) <b>Term Deposits</b>								
Term Deposit 12-770-3360	0.30%	N			674,684	674,684	NAB	20-Apr-22
Term Deposit 64-955-9802	0.28%	N	6,419			6,419	NAB	15-Mar-22
Term Deposit 53-888-6659	0.28%	N	6,353			6,353	NAB	15-Mar-22
Term Deposit 036-157 58-1864	0.32%	N		1,859,751		1,859,751	WESTPAC	15-Apr-22
Term Deposit 036-030 20-5968	0.32%	N		1,849,450		1,849,450	WESTPAC	04-Feb-22
Term Deposit 82-161-5977	0.27%	N		622,435		622,435	NAB	06-Dec-21
Term Deposit 89-876-8576	0.26%	N	500,000			500,000	NAB	07-Dec-21
Term Deposit 32-952-2154	0.18%	N	400,000			400,000	NAB	19-Nov-21
Term Deposit 0210908078154 (Green Deposit)	0.23%	Y		934,588		934,588	CBA	07-Mar-22
Term Deposit 0210914064331 (Green Deposit)	0.23%	Y		1,620,640		1,620,640	CBA	12-Apr-22
Term Deposit 0210924024511 (Green Deposit)	0.21%	Y		1,611,754		1,611,754	CBA	24-Jan-22
<b>Total</b>			<b>7,534,023</b>	<b>8,498,619</b>	<b>674,684</b>	<b>16,707,326</b>		

**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	7,534,023	622,435	674,684	8,831,142	52.9%	0	8,831,142
WESTPAC BANKING CORPORATION	0	3,709,201	0	3,709,201	22.2%	0	3,709,201
COMMONWEALTH BANK OF AUSTRALIA	0	4,166,982	0	4,166,982	24.9%	4,166,982	-
<b>TOTAL</b>	<b>7,534,023</b>	<b>8,498,619</b>	<b>674,684</b>	<b>16,707,326</b>	<b>100%</b>	<b>4,166,982</b>	<b>12,540,343</b>

**Comments/Notes - Investments**

Rates due date was 28 September.  
Excess Municipal Cash deposits were invested in early October.  
90 day Bank bill rate as at 30 September 2021                      0.01%



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 5: BUDGET AMENDMENTS**

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

There have been no budget amendments to date.

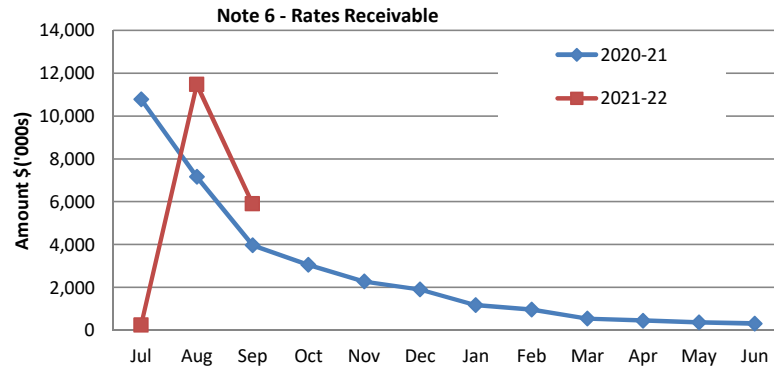


**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 6: RECEIVABLES**

**Receivables - Rates**

	YTD 30 September 2021	YTD 30 September 2020	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	315,399	269,670	269,670
Levied this year	11,299,124	10,817,641	10,875,226
Less Collections to date	(5,719,705)	(7,122,213)	(10,829,497)
Equals Current Outstanding	<b>5,894,818</b>	<b>3,965,098</b>	<b>315,399</b>
<b>Net Rates Collectable</b>	<b>5,894,818</b>	<b>3,965,098</b>	<b>315,399</b>
% Collected	49.25%	64.24%	97.17%



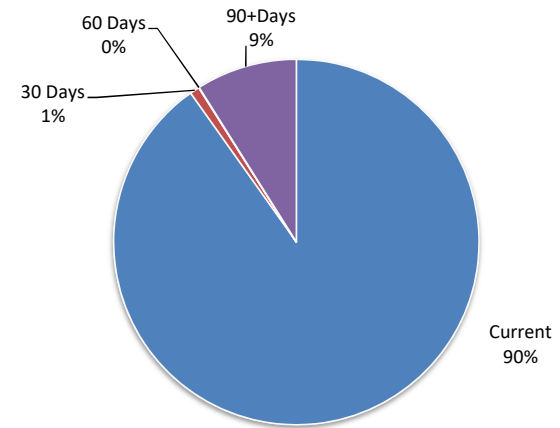
**Comments/Notes - Receivables Rates**

Rates were issued 19 August 2021, with a due date of 28 September 2021.

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	224,372	2,095	86	22,252
<b>Total Receivables General Outstanding</b>				<b>248,805</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 30 September 2021**

**Note 6: RECEIVABLES (Continued)**

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

<b>Debtor No</b>	<b>Debtor Name</b>	<b>&gt;90 days</b>	<b>Total</b>	<b>Narration</b>
		<b>\$</b>	<b>\$</b>	
1040	Lucky Seven WA Pty Ltd	\$ 3,977.63	\$ 4,022.65	Health licence fees
530	R Kaintura	\$ 1,082.76	\$ 1,095.07	Health licence fees

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Comments/Notes - Receivables General

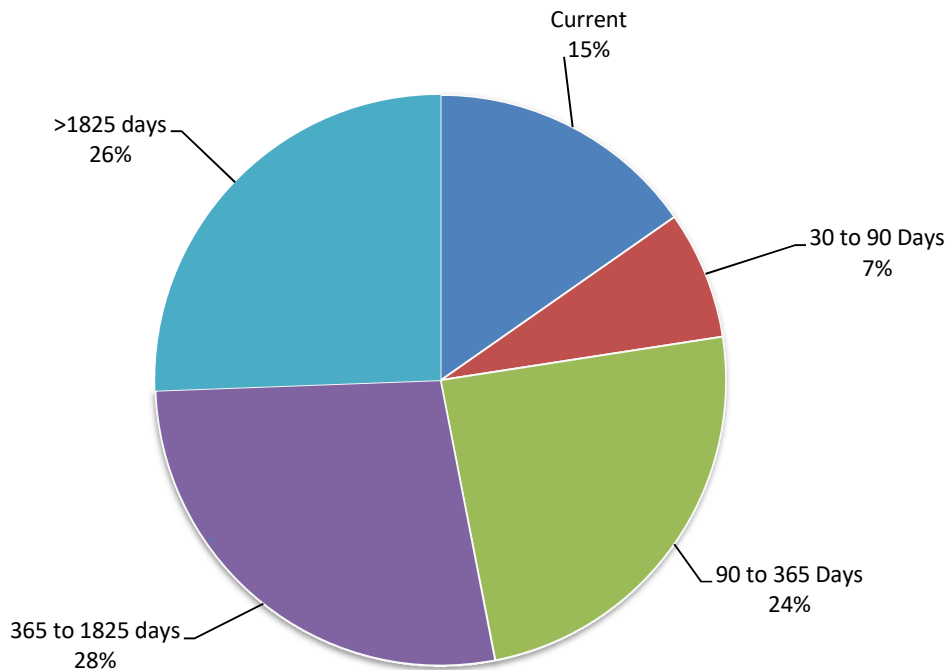
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 6: RECEIVABLES (Continued)**

<b>Receivables - Infringements</b>	<u>Current</u>	<u>30 to 90 Days</u>	<u>90 to 365 Days</u>	<u>365 to 1825 days</u>	<u>&gt;1825 days</u>
	\$	\$	\$		\$
Receivables - Infringements	68,225	32,343	108,733	122,511	114,117
<b>Total Receivables General Outstanding</b>					<b><u>445,929</u></b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable - Infringements**




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**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 September 2021**

**Note 7: Cash Backed Reserve**

**2021-22**

Name	Sub Account	Opening Balance	Opening Balance	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
		Budget	Actual			(+)	(+)	(-)	(-)		
Waste Management Reserve	219	\$ 198,873	\$ 198,895	\$ 496	\$ 132	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 199,027
Property Reserve	220	1,425,517	1,434,581	3,314	955	0	0	(1,000,000)	0	428,831	1,435,536
Parking Reserve	221	11,751	11,752	29	8	0	0	0	0	11,780	11,760
Infrastructure Reserve	226	358,454	388,231	896	259	169,892	0	(160,409)	0	368,833	388,489
Leave Reserve	227	299,447	299,458	749	199	0	0	(57,996)	0	242,200	299,657
Civic Centre Reserve	228	249,340	271,101	623	181	0	0	0	0	249,963	271,282
Library Reserve	229	190,845	190,851	477	127	0	0	0	0	191,322	190,978
Legal Reserve	262	149,694	149,699	374	100	0	0	0	0	150,068	149,799
Foreshore Redevelopment Reserve	273	3,721,030	3,388,780	7,993	2,256	0	0	(598,929)	0	3,130,094	3,391,036
Right of Way Reserve	276	125,309	195,316	313	130	50,000	0	(20,000)	0	155,622	195,446
Sculpture and Artworks	299	118,189	118,193	296	79	0	0	0	0	118,485	118,272
Green Infrastructure Reserve Fund	307	189,798	189,802	474	126	0	0	0	0	190,272	189,928
Active Transport Reserve	308	514,711	514,723	1,287	343	0	0	0	0	515,998	515,066
Information Technology Reserve	309	667,776	692,787	1,669	461	0	0	0	0	669,445	693,248
Recreation Precinct Reserve	310	0	9,554	0	6	0	0	0	0	0	9,560
Shark Barrier Reserve	323	135,460	135,464	339	90	0	0	0	0	135,799	135,554
Public Open Space Reserve	384	400,000	400,000	1,000	266	0	0	0	0	401,000	400,266
		<b>8,756,194</b>	<b>8,589,185</b>	<b>20,329</b>	<b>5,719</b>	<b>219,892</b>	<b>0</b>	<b>(1,837,334)</b>	<b>0</b>	<b>7,159,081</b>	<b>8,594,904</b>

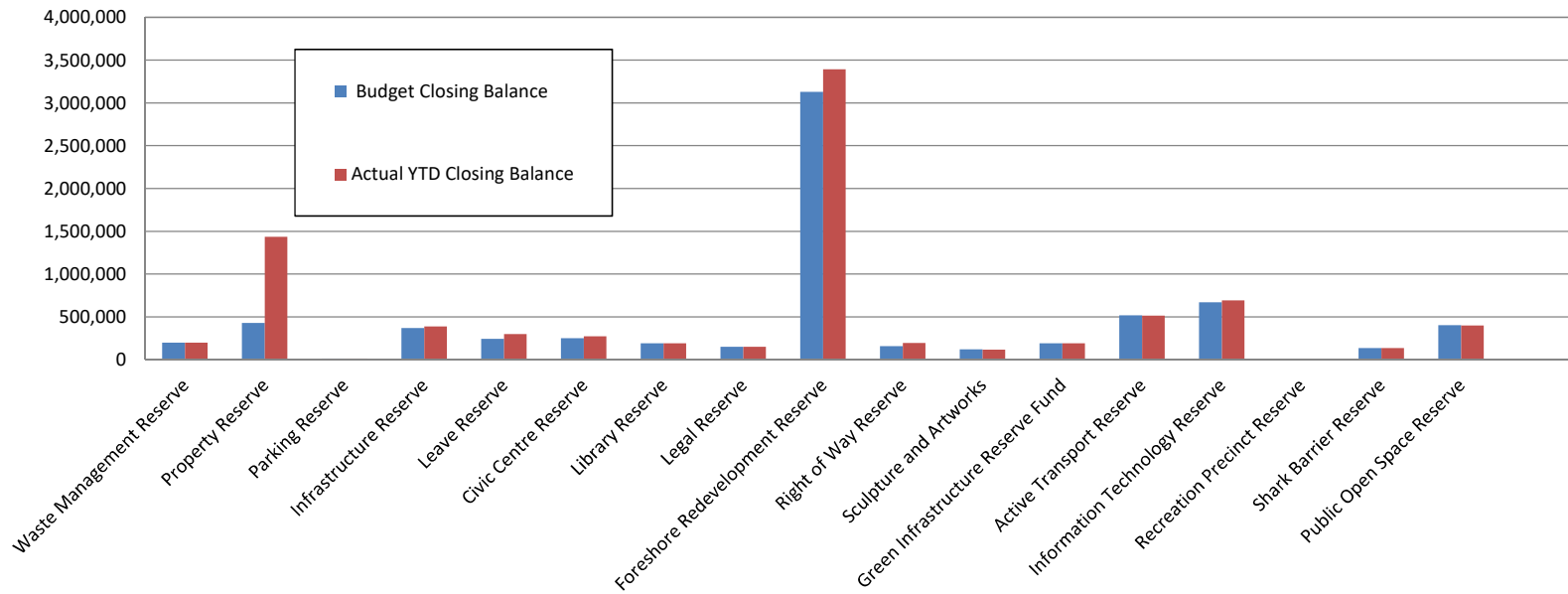
**Comments/Notes - Reserves**

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 7: Cash Backed Reserve (Continued)**

2021-22

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



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 8: CAPITAL DISPOSALS**

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
					YTD 30 09 2021			
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
19,905	0	19,905	0	Disposal of passenger vehicle (1448)	0	0	0	
17,859		17,859	0	Disposal of reticulation ute (1445)	0	0	0	
16,950		16,950	0	Disposal of passenger vehicle (1446)	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>54,714</b>	<b>0</b>	<b>54,714</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**Comments/Notes - Asset Disposals**

The cost and accumulated depreciation will be adjusted and posted, once audit for 30/06/21 is completed.

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 9: RATING INFORMATION**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>Differential General Rate</b>									
GRV - Residential Improved (RI)	0.071001	3,236	129,796,743	9,215,699	9,215,699	9,179,714	0	0	9,179,714
GRV - Residential Vacant (RV)	0.071001	79	3,441,820	244,373	244,373	254,831	0	0	254,831
GRV - Commercial Improved (CI)	0.071001	65	7,959,186	565,110	565,110	566,678	0	0	566,678
GRV - Commercial Vacant (CV)	0.071001	2	120,500	8,556	8,556	8,556	0	0	8,556
GRV - Commercial Town (CT)	0.082283	119	10,651,931	876,472	876,472	876,468	0	0	876,468
GRV - Industrial (I)	0.071001	1	28,020	1,989	1,989	1,989	0	0	1,989
<b>Sub-Totals</b>		3,502	151,998,200	10,912,198	10,912,198	10,888,235	0	0	10,888,235
<b>Minimum Payment</b>									
	<b>Minimum \$</b>								
GRV - Residential Improved (RI)	1,202	292	4,316,000	350,984	350,984	353,281	0	0	353,281
GRV - Residential Vacant (RV)	1,202	4	1,170	4,808	4,808	4,807	0	0	4,807
GRV - Commercial Improved (CI)	1,202	11	132,224	13,222	13,222	13,218	0	0	13,218
GRV - Commercial Town (CT)	1,202	19	253,171	22,838	22,838	22,831	0	0	22,831
<b>Sub-Totals</b>		326	4,702,565	391,852	391,852	394,136	0	0	394,136
Concession					11,304,050				11,282,371
<b>Amount from General Rates</b>					(4,926)				(4,660)
Ex-Gratia Rates					0				0
Specified Area Rates					0				0
<b>Totals</b>					<b>11,299,124</b>				<b>11,277,711</b>

**Comments - Rating Information**

Rates issue date was 19 August 2021

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 105 - Community Organisation	89,774		16,872	34,269	72,902	55,505	2,792	5,059
Loan 107 - Joint Library Project	2,880,199		129,524	263,264	2,750,675	2,616,935	97,834	183,285
Loan 108 - Community Organisation	170,813		0	32,349	170,813	138,464	0	4,411
	3,140,786	0	146,396	329,882	2,994,390	2,810,904	100,626	192,755

Loan numbers 105 and 108 are financed from community organisations. Loan number 107 is financed by general purpose revenue.

(b) New Debentures

No new debentures are budgeted during 2021/22.



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details	Grant/Contribution Provider	2021-22 Original Budget	Variations Additions (Deletions)	Operating	Capital		Recoup Status	
							Received	Not Received
		\$	\$	\$	\$		\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - General	WALGGC	78,201		78,201		10007.89.14	24,468	53,733
Grants Commission - Roads	WALGGC	47,165		47,165		10008.89.14	9,777	37,388
<b>GOVERNANCE</b>								
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200		10186.86.11		200
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>								
CCTV Project		30,000		30,000		10055.89.14		30,000
<b>COMMUNITY AMENITIES</b>								
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000		10177.89.14		20,000
<b>RECREATION AND CULTURE</b>								
Coastal monitoring project	Department of Planning, Lands and Heritage	10,500		10,500		10180.89.14		10,500
Beach Emergency Signs	Department of Local Government	13,536		13,536		10180.89.14		13,536
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	38,500		38,500		10180.89.14	50,000	0
Coastal monitoring - visual	Department of Planning, Lands and Heritage	11,800		11,800		10180.89.14	3,540	8,260
Dune restoration planting tube stocks	Department of Planning, Lands and Heritage - Coastwest	6,738		6,738		10180.89.14	2,021	4,717
Contribution towards ANZAC day	RSL	1,818		1,818		10181.89.14		1,818
Dutch Inn	Government Departments	218,000			218,000	8.13+10210.244.72(50k)		218,000
Drainage Construction - Foreshore	Government Departments & Insurance	118,071			118,071	10202.8.13		118,071
Anderson Pavillion	Department of Local Government Sports and Recreation CSRFF	400,000			400,000	10131.8.13		400,000
Log Fencing	Government Departments	30,000			30,000	10202.8.13		30,000
<b>TRANSPORT</b>								
Direct Grant	Main Roads WA	25,000		25,000		10190.89.14	26,937	0
Grant st Beach Dune restoration	Coastwest	20,000		20,000		10190.89.14		20,000
Eric St Shared Path	Department of Transport	35,000			35,000	10131.8.13		35,000
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	10131.8.13		66,950
Main Roads - Railway st	Main Roads WA	173,300			173,300	10131.8.13		173,300
Street Tree Planting	Urban Canopy Program	13,000			13,000	10131.8.13	12,428	572
Perth to Fremantle End of trip Cycling facilities Stage 1	Department of Transport	20,000			20,000	10131.8.13		20,000
Contributions	Various	0				10134.86.11	2,727	
<b>TOTALS</b>		<b>1,377,779</b>	<b>0</b>	<b>303,458</b>	<b>1,074,321</b>		<b>131,899</b>	<b>1,262,045</b>

Operating  
Non-Operating

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

119,470  
12,428  
131,899

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 30-Sep-21
Cash in lieu of public open space	\$ 674,180	\$ 504	\$ 0	\$ 674,684
	<b>674,180</b>	<b>504</b>	<b>0</b>	<b>674,684</b>

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 13: CAPITAL WORKS PROGRAM**

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	YTD Variance (Under)/Over	Comment
	<b>Car Parks</b>						
○	Implementation of Parking Strategy	5.9000.5	0	0	20,000	0	
●	ACROD Bays Installation and Upgrade	5.9000.2	11,299	0	20,000	11,299	
○	<b>Car Parks Total</b>		<b>11,299</b>	<b>0</b>	<b>40,000</b>	<b>11,299</b>	
	<b>Drainage/Culverts</b>						
	Drainage Construction - Foreshore	10.6081.2	0	0	750,000	0	
	<b>Drainage/Culverts Total</b>		<b>0</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	
	<b>Footpaths</b>						
○	Eric Street Shared Path	15.1051.2	2,851	0	70,000	2,851	
○	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	3,961	0	20,000	3,961	
○	<b>Footpaths Total</b>		<b>6,812</b>	<b>0</b>	<b>90,000</b>	<b>6,812</b>	
	<b>Irrigation</b>						
○	Replacement of Reticulation Pump at Cottesloe Oval	20.1136.2	0	0	10,000	0	
○	Replacement of Reticulation Pump at Pearse Street	20.6090.2	0	0	10,000	0	
○	<b>Irrigation Total</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	
	<b>Right of Ways</b>						
○	ROW 14B	24.2074.2	0	0	20,000	0	
○	<b>Right of Way Total</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	
	<b>Parks and Ovals</b>						
○	Dutch Inn Playground Upgrade (C/F)	30.7031.2	67,720	308,228	388,409	(240,508)	
○	East Cottesloe Playground	30.7035.2	0	10,000	340,000	(10,000)	
○	TBA Playground Upgrade	30.9000.2	0	0	340,000	0	
○	Skate Park Preliminaries	30.7045.2	133	0	50,000	133	
○	Shade Sails	30.4085.2	0	0	25,000	0	
○	<b>Parks and Ovals Total</b>		<b>67,853</b>	<b>318,228</b>	<b>1,143,409</b>	<b>(250,375)</b>	
	<b>Buildings</b>						
○	Barchetta Public Toilets Surface Improvements	35.4019.2	0	0	12,000	0	
○	Seaview Kindergarten - Kitchen Upgrades	35.4180.2	0	5,000	16,200	(5,000)	
○	Sports Precinct Development	35.4010.2	25,130	0	1,400,000	25,130	
	Rugby Clubhouse	35.4170.2	55	0	0	55	In C/twd 20-21 surplus, which has a \$77k budget remaining
○	<b>Buildings Total</b>		<b>25,185</b>	<b>5,000</b>	<b>1,428,200</b>	<b>20,185</b>	
	<b>Roads</b>						
○	Railway Street	40.1156.2	0	0	260,000	0	
○	Florence Street	40.1066.2	0	0	66,950	0	
○	<b>Roads Total</b>		<b>0</b>	<b>0</b>	<b>326,950</b>	<b>0</b>	
	<b>Miscellaneous Infrastructure</b>						
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	19,622	0	120,000	19,622	
○	Beach Access Closures	45.4131.2	200	12,500	50,000	(12,300)	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	0	10,000	20,000	(10,000)	
○	<b>Miscellaneous Infrastructure Total</b>		<b>19,822</b>	<b>22,500</b>	<b>190,000</b>	<b>(2,678)</b>	

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2021**

**Note 13: CAPITAL WORKS PROGRAM**

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	YTD Variance (Under)/Over	Comment
	<b>Streetscapes</b>						
<input type="radio"/>	Street Tree Planting	42.9000.5	42,487	105,912	294,198	(63,425)	
<input type="radio"/>	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	0	13,000	0	
<input type="radio"/>	<b>Streetscapes Total</b>		<b>42,487</b>	<b>105,912</b>	<b>307,198</b>	<b>(63,425)</b>	
	<b>Plant , Equipment &amp; Vehicles Total</b>						
<input checked="" type="radio"/>	Plant, Machinery & Equipment	47.9000.2	130,492	138,462	240,462	(7,970)	
<input checked="" type="radio"/>	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>130,492</b>	<b>138,462</b>	<b>240,462</b>	<b>0</b>	
	<b>Furniture &amp; Office Equip.</b>						
<input type="radio"/>	Photocopier	49.9000.18	0	0	25,000	0	
<input type="radio"/>	Public Consultation Software	49.9000.27	0	0	11,500	0	
<input type="radio"/>	<b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>0</b>	<b>36,500</b>	<b>0</b>	
<input type="radio"/>	<b>Capital Expenditure Total</b>		<b>303,950</b>	<b>590,102</b>	<b>4,592,719</b>	<b>(278,182)</b>	

**Level of Completion Indicators**

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

**TOWN OF COTTESLOE**

**LIST OF ACCOUNTS PAID DURING JUNE 2021 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 28 SEPTEMBER 2021**

**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
1/09/2021	1881.3461-01	533 Stirling Highway Pty Ltd	DA fee refund	\$ 14,215.00
1/09/2021	00027212	N S Choa	Building fee refund	\$ 147.00
1/09/2021	00027213	Town of Cottesloe 109 Broome Street	DA fee refund	\$ 14,215.00
2/09/2021	1882.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 28,983.24
2/09/2021	1883.1774-01	Eaisalary Pty Ltd	Payroll Deduction	\$ 606.79
2/09/2021	1883.2-01	Australian Services Union	Payroll Deduction	\$ 259.00
2/09/2021	1883.3-01	Department of Human Services	Payroll Deduction	\$ 426.61
2/09/2021	1884.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 7,338.96
6/09/2021	1885.3187-01	Department of Treasury	Unclaimed Monies - Transferred to Treasury	\$ 10,203.20
7/09/2021	1886.1042-01	Iron Mountain Australia Group Pty L	Secure storage & rental July 2021	\$ 235.47
7/09/2021	1886.113-01	Telstra Corporation Limited	Communication charges	\$ 2,016.62
7/09/2021	1886.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$ 4,081.00
7/09/2021	1886.1503-01	Diamond Hire	Cherry picker hire	\$ 992.01
7/09/2021	1886.1863-01	Perth Aquatic, Seed, & Ecological	Pond pump	\$ 320.00
7/09/2021	1886.19-01	McLeods Barristers & Solicitors	Legal advice	\$ 950.86
7/09/2021	1886.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Supply road base for Brixton St	\$ 207.00
7/09/2021	1886.203-01	LO-GO Appointments	Temp labour hire	\$ 3,674.72
7/09/2021	1886.2067-01	Rico Enterprises P/L atf Rico Famil	Waste removal	\$ 96,138.90
7/09/2021	1886.2087-01	Australian Wide Taxation	Staff training	\$ 395.00
7/09/2021	1886.2223-01	AAA Asphalt Surfaces	Supply 50 bags asphalt in a bag	\$ 1,072.50
7/09/2021	1886.2287-01	M Yates	Bond refund	\$ 200.00
7/09/2021	1886.2341-01	Electricity Generation and Retail	Electricity supply	\$ 2,356.44
7/09/2021	1886.2366-01	Market Creations Pty Ltd	Community engagement website add-on	\$ 385.00
7/09/2021	1886.2466-01	TenderLink	Tender lodgements	\$ 177.10
7/09/2021	1886.2532-01	Gold Corporation t/as The Perth Min	2021 Australian Citizenship coin.	\$ 209.00
7/09/2021	1886.2806-01	S Walker	Bond refund	\$ 150.00

**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
7/09/2021	1886.2862-01	Prefet Pty Ltd T/As Minuteman Press	Budget book 21/22 printing & binding	\$ 527.12
7/09/2021	1886.2865-01	Azul Profundo Pty Ltd T/As Cloud Ni	Dry cleaning service	\$ 119.30
7/09/2021	1886.3077-01	A E Weston	Bond refund	\$ 250.00
7/09/2021	1886.3086-01	J Fuller	Bond refund	\$ 200.00
7/09/2021	1886.3254-01	Ultimo Catering & Events Pty Ltd	Catering services	\$ 306.95
7/09/2021	1886.3275-01	Pinochle Holdings Pty Ltd	Street tree watering	\$ 946.00
7/09/2021	1886.3326-01	American Womens Club of WA	Bond refund	\$ 100.00
7/09/2021	1886.3383-01	Moma Products Pty Ltd T/as Moma Ni	Solar LED bollard	\$ 352.69
7/09/2021	1886.3389-01	Jetlane Nominees Pty Ltd t/as Bikem	E-bike brakes check - new brake pads	\$ 66.30
7/09/2021	1886.3464-01	K R Ozkara	Police clearance reimbursement	\$ 52.00
7/09/2021	1886.37-01	Winc Australia Pty Limited	General stationery	\$ 627.78
7/09/2021	1886.47-01	Collisters Electrical	Supply & install weather proof LED light	\$ 693.00
7/09/2021	1886.526-01	Zipform Pty Ltd	Annual rates notices FY21/22	\$ 8,190.92
7/09/2021	1886.62-01	Bunnings Group Ltd	Various hardware	\$ 87.85
7/09/2021	1886.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 544.30
7/09/2021	1886.84-01	West Australian Local Government As	Staff training	\$ 785.00
7/09/2021	1886.85-01	Western Metropolitan Regional Counc	Transfer station waste disposal	\$ 35,734.61
7/09/2021	1886.88-01	Managed IT Pty Ltd	Veeam back-up & replication	\$ 16,257.43
7/09/2021	1886.89-01	Major Motors Pty Ltd	Motor vehicle service	\$ 661.60
7/09/2021	1886.976-01	PRW Contracting Pty Ltd T/A Claremo	Kerb repair	\$ 4,015.00
9/09/2021	00027214	West Australian Newspaper Ltd	Newspaper subscripction	\$ 181.20
9/09/2021	1887.98000-01	Australian Taxation Office	Payroll Deduction	\$ 36,440.78
9/09/2021	1888.2023-01	Fines Enforcement Registry	FER lodgement fee	\$ 16,536.00
16/09/2021	1889.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 28,338.80
16/09/2021	1890.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$ 606.79
16/09/2021	1890.2-01	Australian Services Union	Payroll Deduction	\$ 259.00
16/09/2021	1890.3-01	Department of Human Services	Payroll Deduction	\$ 426.61
16/09/2021	1891.1102-01	Betta Turf	Supply 6 roll of buffolo turf - 30 Loma	\$ 60.00
16/09/2021	1891.1115-01	Green Skills Inc	10L bucket of terracotlem for S12 dune	\$ 9,856.00

**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
16/09/2021	1891.1133-01	Lock, Stock & Farrell Locksmith Pty	Supply and install new lock and handle	\$ 382.65
16/09/2021	1891.1135-01	Lamp Replacements Australia Pty Ltd	1 box 600mm metal halide 150w, roll gaff	\$ 206.38
16/09/2021	1891.1226-01	Ellenby Tree Farm Pty Ltd	Verge tree order - additional trees	\$ 11,236.50
16/09/2021	1891.1244-01	The Churches' Commission on Educati	Community donation	\$ 2,500.00
16/09/2021	1891.1334-01	Down Under Stump Grinding Pty Ltd	Grind tree stumps various area in Cottesloe	\$ 1,210.00
16/09/2021	1891.1361-01	Department of Transport	Vehicle search fee	\$ 3,116.00
16/09/2021	1891.1498-01	Mosman Park Veterinary Hospital	Medical check for wandering dog	\$ 83.00
16/09/2021	1891.1503-01	Diamond Hire	Hire of fence panels for foreshore wash	\$ 429.00
16/09/2021	1891.1671-01	Work Clobber	Protective clothing	\$ 185.00
16/09/2021	1891.188-01	Bob Jane T-Mart	Supply new tyres	\$ 1,015.00
16/09/2021	1891.19-01	McLeods Barristers & Solicitors	SAT Review	\$ 2,461.19
16/09/2021	1891.1912-01	Totally Workwear Fremantle	Protective clothing	\$ 571.90
16/09/2021	1891.1985-01	Julieman Pty Ltd T/A Complete Build	Supply & deliver 4.2m 145x45 timber	\$ 276.14
16/09/2021	1891.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Limestone block, brikiies lite	\$ 46.02
16/09/2021	1891.201-01	The Environmental Printing Company	General stationery	\$ 473.00
16/09/2021	1891.203-01	LO-GO Appointments	Temp to permanent placement fee	\$ 3,624.17
16/09/2021	1891.2083-01	StrataGreen	Landscape supplies	\$ 192.47
16/09/2021	1891.2191-01	Air Concepts Pty Ltd TA Airflow	Supply & install replacement vbelts	\$ 506.40
16/09/2021	1891.2195-01	Solaris Cancer Care	Community donation	\$ 2,750.00
16/09/2021	1891.2248-01	Coastline Mowers	Mower services	\$ 774.50
16/09/2021	1891.2323-01	The Pantry Group Pty Ltd t/as Daisi	Catering services	\$ 312.13
16/09/2021	1891.2354-01	CSCH Pty Ltd t/as Charles Service	Civic centre cleaning consumables	\$ 4,884.04
16/09/2021	1891.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering services	\$ 82.30
16/09/2021	1891.2424-01	Corsign WA Pty Ltd	Supply & deliver residential permit sign	\$ 599.50
16/09/2021	1891.2504-01	The Fruit Box Group Pty Ltd	Milk supply	\$ 184.64
16/09/2021	1891.2511-01	IPN Medical Centres Pty Ltd T/as	Pre-employment medicals	\$ 495.00
16/09/2021	1891.2512-01	Trustee for Fiford Family Trust T/A	Prune deadwood trees at 44 Forrest St	\$ 1,980.00
16/09/2021	1891.2570-01	Greenshed Pty Ltd Trading as Living	Supply & deliver wipe out round up	\$ 1,201.20
16/09/2021	1891.2644-01	Integrated Management Consultants P	Motor vehicle service	\$ 724.35
16/09/2021	1891.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$ 1,265.14
16/09/2021	1891.3020-01	Cobblestone Concrete Pty Ltd	Install path & ramps at new acrod bays	\$ 7,817.89
16/09/2021	1891.3077-01	A E Weston	Cancellation of Lesser Hall hire refund'	\$ 920.00

**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
16/09/2021	1891.3113-01	JB Hi-Fi Group Pty Ltd	HP officejet Pro 9010E Printer	\$ 254.33
16/09/2021	1891.3254-01	Ultimo Catering & Events Pty Ltd	Catering services	\$ 676.90
16/09/2021	1891.3468-01	K Sharif	Bond refund	\$ 200.00
16/09/2021	1891.3469-01	C M Owen	Bond refund	\$ 300.00
16/09/2021	1891.3470-01	R R de Wit	Reimbursement - police clearance	\$ 57.60
16/09/2021	1891.3471-01	T J Simpson	Reimbursement - police clearance	\$ 49.90
16/09/2021	1891.3472-01	J Bender	Reimbursement - police clearance	\$ 49.90
16/09/2021	1891.3473-01	M F Donovan	Reimbursement - membership fee	\$ 447.29
16/09/2021	1891.3474-01	D A Ford	Dog sterilisation refund	\$ 150.00
16/09/2021	1891.3475-01	B Shanahan	Bond refund	\$ 200.00
16/09/2021	1891.3476-01	D Arts	Dog sterilisation refund	\$ 30.00
16/09/2021	1891.37-01	Winc Australia Pty Limited	General stationery	\$ 2,597.70
16/09/2021	1891.459-01	Cottesloe Toy Library Inc	Bond refund	\$ 300.00
16/09/2021	1891.539-01	Local Health Authorities Analytical	LHAAC - sampling costs	\$ 2,124.88
16/09/2021	1891.544-01	B M Pember	IT Software Support	\$ 6,171.00
16/09/2021	1891.545-01	Department of Fire & Emergency Serv	2021/22 ESL Quarter 1	\$ 526,878.58
16/09/2021	1891.55-01	Shire of Peppermint Grove	Library & community centre contribution Q1	\$ 147,625.50
16/09/2021	1891.610-01	Construction Training Fund	Cottesloe CTF Levy	\$ 3,013.57
16/09/2021	1891.62-01	Bunnings Group Ltd	Various hardware	\$ 945.04
16/09/2021	1891.642-01	David Gray & Co Pty Ltd	Supply & deliver bin parts	\$ 1,674.20
16/09/2021	1891.661-01	T-Quip	Supply roller and nuts, bolts for mower	\$ 863.80
16/09/2021	1891.87-01	Repco	Tyre plugs & grease	\$ 155.18
16/09/2021	1891.89-01	Major Motors Pty Ltd	Motor vehicle service	\$ 680.00
16/09/2021	1891.976-01	PRW Contracting Pty Ltd T/A Claremo	Repairs to asphalt on Marmion St	\$ 1,650.00
16/09/2021	1892.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 5,701.61
24/09/2021	1893.1042-01	Iron Mountain Australia Group Pty L	Secure storage & rental	\$ 366.78
24/09/2021	1893.113-01	Telstra Corporation Limited	Communication charges	\$ 131.77
24/09/2021	1893.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$ 3,762.00
24/09/2021	1893.1398-01	LGIS	LGIS Property Adjustment for 2020/21	\$ 556.91
24/09/2021	1893.1464-01	D U Electrical Pty Ltd	Supply flow test - retic & bore pumps	\$ 3,696.00
24/09/2021	1893.1479-01	Environmental Wastewater C S Pty Lt	Street sweeping and drain cleaning	\$ 5,021.50
24/09/2021	1893.1503-01	Diamond Hire	Hire fence panels - Main beach washout	\$ 919.60



**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
24/09/2021	1893.1858-01	CLAW Environmental Pty Ltd	Remove all unrepairable bins and lids	\$ 143.00
24/09/2021	1893.1877-01	Department of Planning, Lands and	DAP fee	\$ 14,502.00
24/09/2021	1893.188-01	Bob Jane T-Mart	Tyres supplies	\$ 1,079.00
24/09/2021	1893.19-01	McLeods Barristers & Solicitors	Legal advice	\$ 1,607.00
24/09/2021	1893.1915-01	Marketforce Pty Ltd	Seek ad - Project Engineer & Coordinator	\$ 836.00
24/09/2021	1893.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Supply lawn sand 1cm for backfilling	\$ 80.10
24/09/2021	1893.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath mix supplies	\$ 437.00
24/09/2021	1893.2028-01	Bug Busters	Install hessian wrap and treat cape lilac	\$ 165.00
24/09/2021	1893.2034-01	ColleaguesNagels Pty Ltd	252 Rolls of Infringement tickets	\$ 3,129.78
24/09/2021	1893.2083-01	StrataGreen	Landscape supplies	\$ 824.97
24/09/2021	1893.211-01	Apace Aid (Inc)	Various native tube stock	\$ 145.75
24/09/2021	1893.22-01	Landgate - VGO	Valuation expenses	\$ 311.76
24/09/2021	1893.24-01	ZircoDATA Pty Ltd	Record storage	\$ 428.25
24/09/2021	1893.2424-01	Corsign WA Pty Ltd	Sign supplies	\$ 508.20
24/09/2021	1893.2512-01	Trustee for Fiford Family Trust T/A	Tree report	\$ 88.00
24/09/2021	1893.2570-01	Greenshed Pty Ltd Trading as Living	Supply & deliver Trimac	\$ 528.00
24/09/2021	1893.2644-01	Integrated Management Consultants P	Mazda CX-9 Sport FWD	\$ 41,313.10
24/09/2021	1893.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt recovery commission	\$ 13.75
24/09/2021	1893.2886-01	Quadient Finance Australia Pty Ltd	Folding machine lease	\$ 411.40
24/09/2021	1893.3098-01	W Francis	Bond refund	\$ 500.00
24/09/2021	1893.3254-01	Ultimo Catering & Events Pty Ltd	Catering services	\$ 355.95
24/09/2021	1893.3276-01	Battery World Claremont	Cub cadet battery	\$ 155.00
24/09/2021	1893.3292-01	Wanneroo Patios	Payments Refund	\$ 331.65
24/09/2021	1893.3406-01	Njoro Pty Ltd & Pronaya Pty Ltd T/a	Tube stock plant order	\$ 262.00
24/09/2021	1893.3463-01	Anvil Doors Pty Ltd	Roller doors repair	\$ 495.55
24/09/2021	1893.3477-01	Bellcourt Property Group South Pert	Refund of rates payment made	\$ 8,472.54
24/09/2021	1893.3478-01	Camstruct Design & Build	Infrastructure bond refund	\$ 3,000.00
24/09/2021	1893.3479-01	N Rolt	Bond refund	\$ 200.00
24/09/2021	1893.3480-01	T J Sheppard	Infrastructure bond refund	\$ 1,000.00
24/09/2021	1893.3481-01	Travis Mitchell Construction	Infrastructure bond refund	\$ 1,000.00
24/09/2021	1893.3482-01	L M Davies	Reimbursement - police clearance	\$ 99.00
24/09/2021	1893.426-01	Tangent Nominees Pty Ltd atf Summit	Infrastructure bond refund	\$ 1,500.00

**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
24/09/2021	1893.523-01	Local Government Professionals	Staff training	\$ 580.00
24/09/2021	1893.529-01	Hodge Collard Preston Pty Ltd	Design & construction specifications	\$ 2,970.00
24/09/2021	1893.544-01	B M Pember	IT Software Support	\$ 5,423.00
24/09/2021	1893.610-01	Construction Training Fund	Cottesloe CTF Levy	\$ 1,491.75
24/09/2021	1893.62-01	Bunnings Group Ltd	Various hardware	\$ 2,107.90
24/09/2021	1893.707-01	Planning Institute of Australia Ltd	Full Memebership (WA) for staff	\$ 638.00
24/09/2021	1893.79-01	Perth Irrigation Centre	Retic repairs	\$ 332.55
24/09/2021	1893.86-01	Midshore Pty Ltd T/as Statewide Lin	Install yellow line outside 194,196 Marine Pde	\$ 330.00
24/09/2021	1893.89-01	Major Motors Pty Ltd	Motor vehicle service	\$ 2,453.01
24/09/2021	1893.976-01	PRW Contracting Pty Ltd T/A Claremo	Patch ROW behind Wentworth Street	\$ 550.00
24/09/2021	1893.988-01	Securex Pty Ltd	Repair to alarm at Depot	\$ 170.00
28/09/2021	00027215	Town of Cottesloe	Petty cash reimbursement	\$ 462.35
29/09/2021	1894.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$ 6,389.22
30/09/2021	1895.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 28,951.65
30/09/2021	1896.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$ 606.79
30/09/2021	1896.2-01	Australian Services Union	Payroll Deduction	\$ 259.00
30/09/2021	1896.3-01	Department of Human Services	Payroll Deduction	\$ 426.61
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				<b>\$ 1,261,002.08</b>