

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 30 APRIL 2022

PRESENTED TO THE COUNCIL MEETING
ON 28TH JUNE 2022

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 30 April 2022

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

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Town of Cottesloe
Compilation Report
For the Period Ended 30 April 2022

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 30 April 2022 of \$5,445,595.

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

Preparation

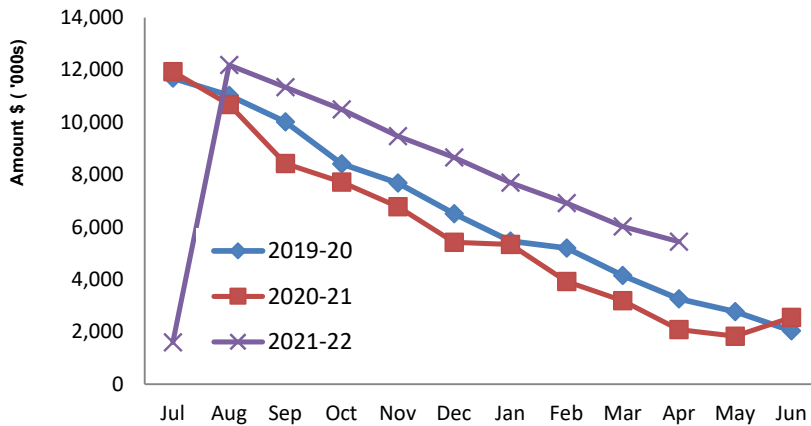
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 10/06/2022

Town of Cottesloe
Monthly Summary Information
 For the Period Ended 30 April 2022

Liquidity Over the Year (Refer Note 3)



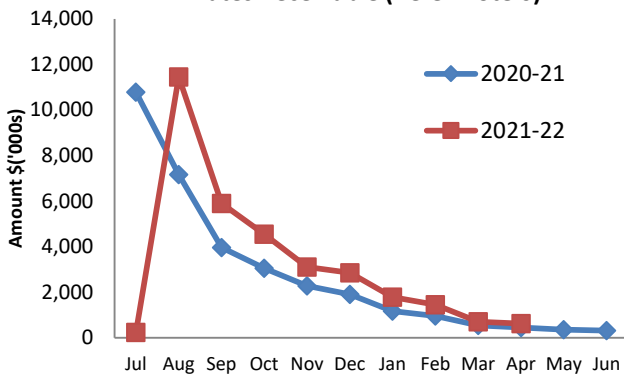
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 5,892,261
Restricted	\$ 9,283,841
	\$ 15,176,102

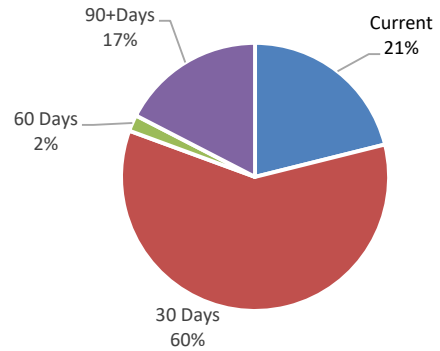
Receivables

Rates	\$ 391,266
Other	\$ 793,910
	\$ 1,185,176

Rates Receivable (Refer Note 6)



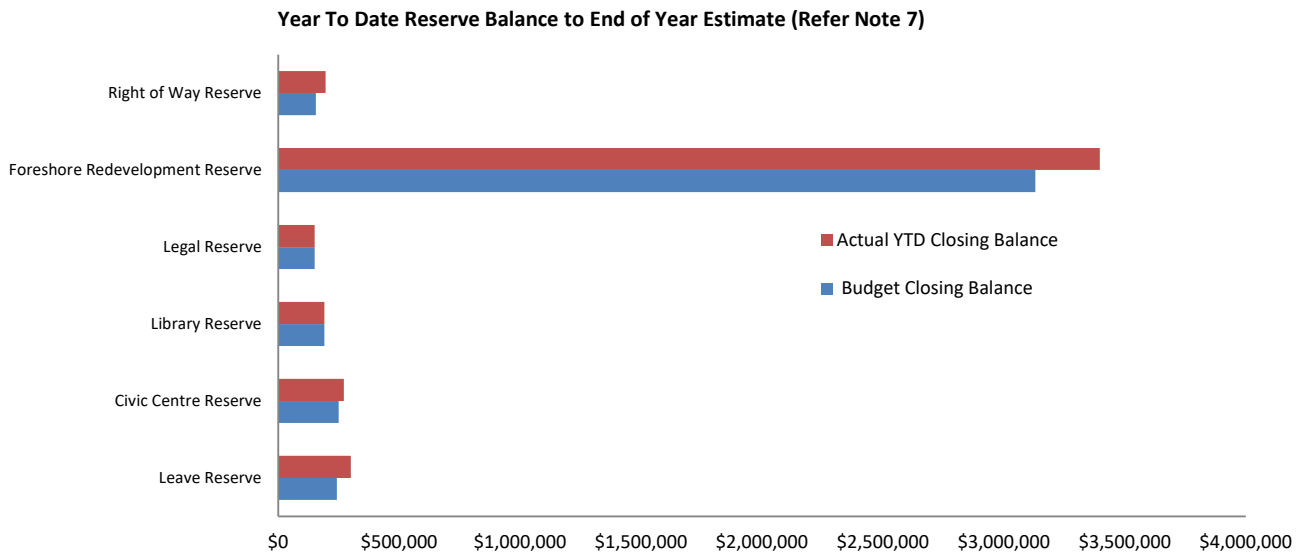
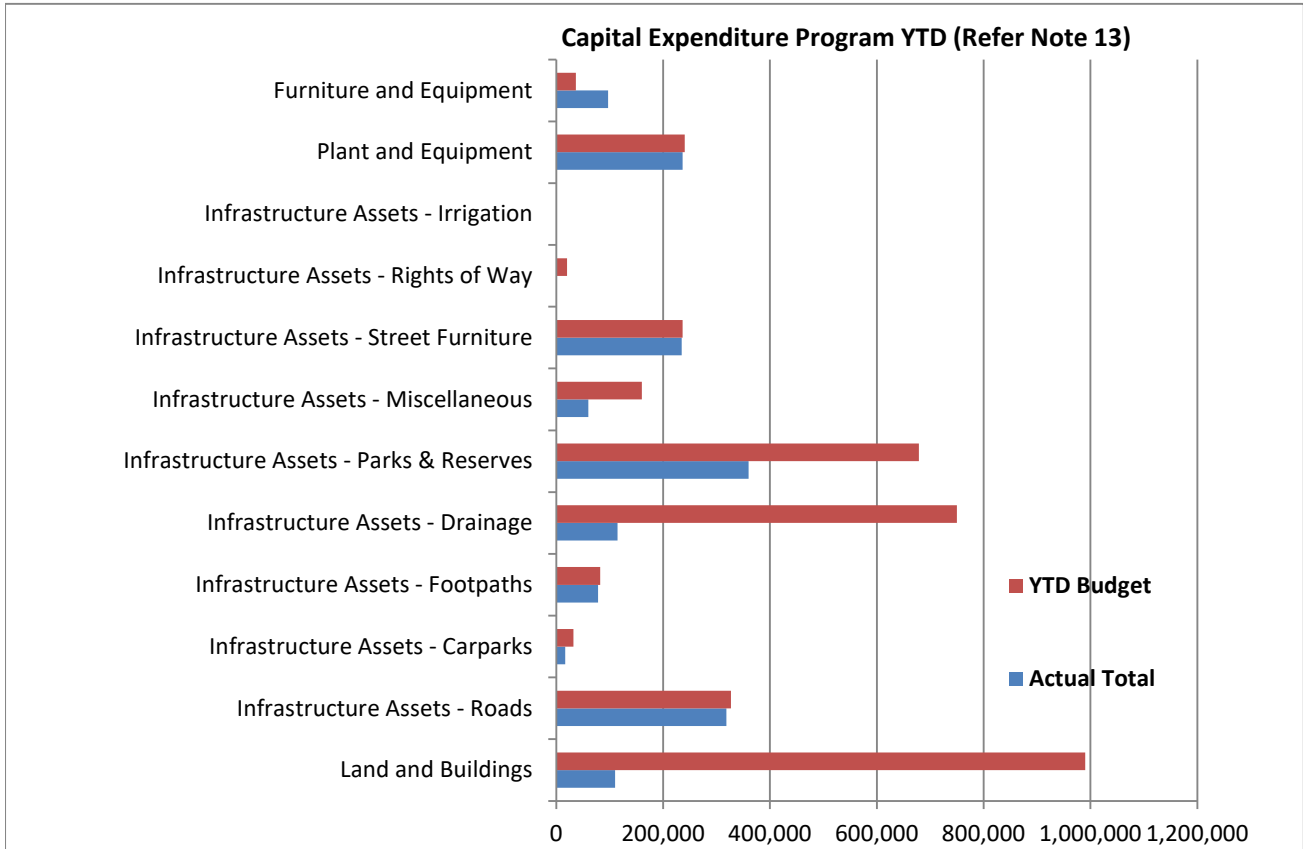
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 April 2022



Comments

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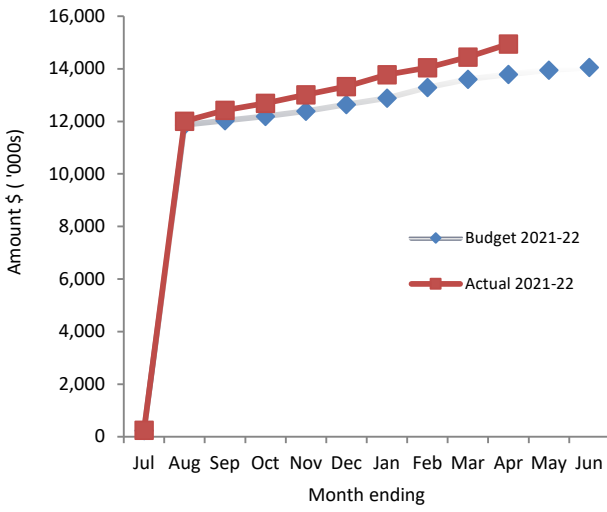
Town of Cottesloe

Monthly Summary Information

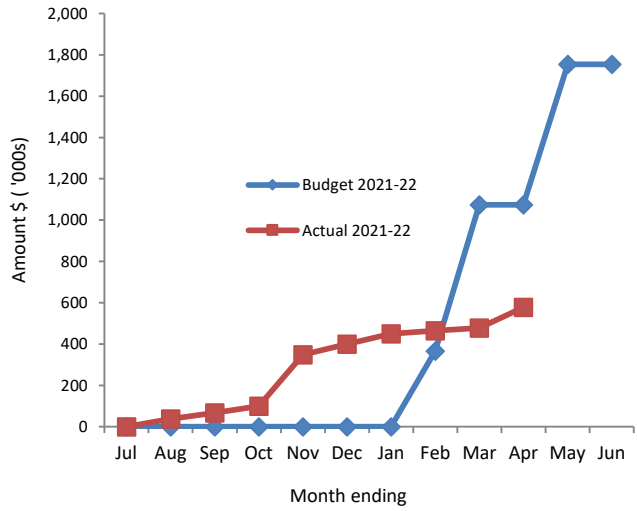
For the Period Ended 30 April 2022

Revenues

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

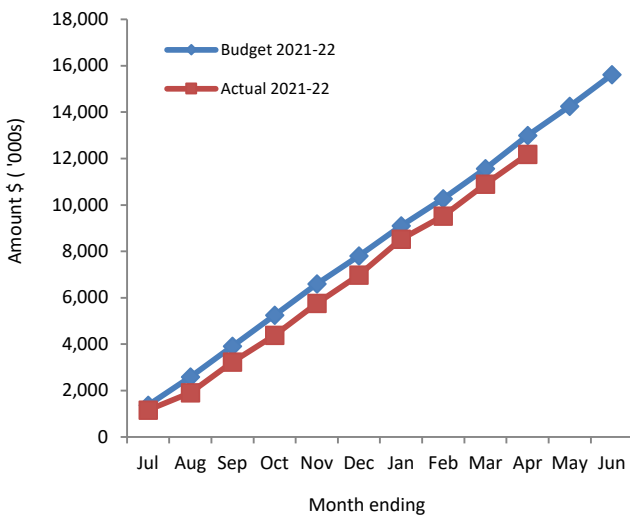


Budget Capital Revenue -v- Actual (Refer Note 2)

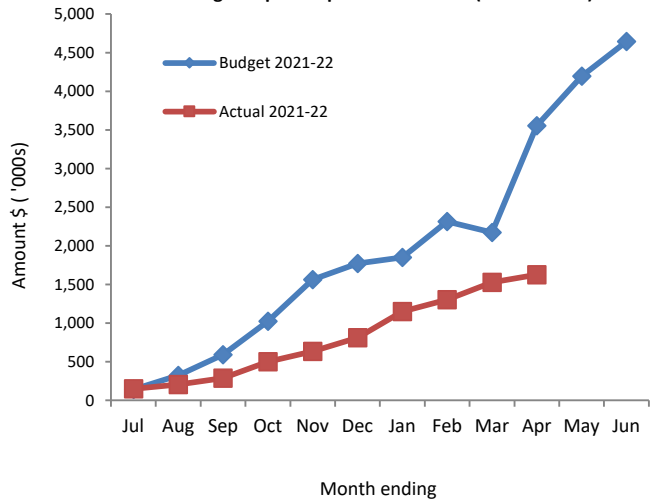


Expenditure

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



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



Comments

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2022

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Budget Review Annual Budget \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Operating Revenues							
General Purpose Funding Rates	9	11,337,909	11,277,445	11,325,000	11,277,445	60,464	1%
General Purpose Funding - Other		462,794	245,987	286,579	288,866	216,807	88%
Governance		18,722	3,754	4,950	4,500	14,968	399%
Law, Order and Public Safety		43,774	64,258	43,035	70,050	(20,484)	(32%)
Health		122,359	89,404	127,015	92,900	32,955	37%
Education and Welfare		35,862	31,354	36,500	32,900	4,508	14%
Community Amenities		662,018	465,138	758,251	564,100	196,880	42%
Recreation and Culture		475,359	442,884	502,067	476,567	32,475	7%
Transport		1,596,418	1,007,876	1,482,835	1,053,000	588,542	58%
Economic Services		150,266	160,344	156,800	187,800	(10,078)	(6%)
Other Property and Services		34,716	920	19,100	1,100	33,796	3673%
Total Operating Revenue		14,940,197	13,789,364	14,742,132	14,049,228	1,150,833	
Operating Expense							
General Purpose Funding		(280,928)	(293,100)	(396,572)	(345,970)	12,172	(4%)
Governance		(593,858)	(744,012)	(977,694)	(941,159)	150,154	(20%)
Law, Order and Public Safety		(346,573)	(397,478)	(519,614)	(476,487)	50,905	(13%)
Health		(206,335)	(238,586)	(360,441)	(282,269)	32,251	(14%)
Education and Welfare		(302,009)	(260,178)	(380,198)	(311,577)	(41,831)	16%
Community Amenities		(3,289,665)	(3,344,192)	(4,245,007)	(4,005,297)	54,527	(2%)
Recreation and Culture		(3,785,809)	(4,063,935)	(5,439,668)	(4,891,048)	278,126	(7%)
Transport		(3,068,748)	(3,204,338)	(4,327,514)	(3,849,082)	135,590	(4%)
Economic Services		(446,158)	(442,057)	(547,430)	(507,737)	(4,101)	1%
Other Property and Services		136,158	(12,372)	0	(7,064)	148,530	(1201%)
Total Operating Expenditure		(12,183,925)	(13,000,248)	(17,194,138)	(15,617,690)	816,323	
Funding Balance Adjustments							
Add back Depreciation		2,387,308	2,035,256	2,955,687	2,442,097	352,052	17%
Adjust (Profit)/Loss on Asset Disposal	8	(28,412)	0	(18,000)	0	(28,412)	
Adjust Non Current Receivables		49,496	0	0	0	49,496	
Receivable from LG's Non-Current		8,649			0	8,649	
Adjustment for increase in current					0		
provisions written back		53,030	0	0	0	53,030	
Adjustment for increase in LSL Payable					0		
to LG's Non-Current		(17,021)	0	0	0	(17,021)	
Adjustment for decrease in Non-					0		
Current Employee Provisions		(25,907)	0	(15,029)	(15,028)	(25,907)	
Net Cash from Operations		5,183,415	2,824,372	470,652	858,607	0	2,359,043
Capital Revenues							
Grants, Subsidies and Contributions	11	577,674	1,074,321	1,854,513	1,754,321	(496,647)	(46%)
Proceeds from Disposal of Assets	8	113,912	140,000	140,000	140,000	(26,088)	(19%)
Total Capital Revenues		691,586	1,214,321	1,994,513	1,894,321	(522,735)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2022

	Note	YTD Actual (b) \$	YTD Budget (a) \$	Budget Review Annual Budget \$	Annual Budget \$	Var. \$ (b)(a) \$	Var. % (b)(a)/(a) %
Capital Expenses							
Furniture and Equipment	13	(97,182)	(36,500)	(187,303)	(36,500)	(60,682)	166%
Land and Buildings	13	(109,899)	(990,200)	(1,719,658)	(1,428,200)	880,301	(89%)
Plant and Equipment	13	(236,647)	(240,462)	(265,462)	(240,462)	3,815	(2%)
Infrastructure - Roads	13	(318,403)	(326,950)	(382,779)	(326,950)	8,547	(3%)
Infrastructure - Car parks	13	(16,556)	(32,000)	(40,000)	(40,000)	15,444	(48%)
Infrastructure - Footpaths	13	(77,988)	(82,000)	(81,916)	(90,000)	4,012	(5%)
Infrastructure - Drainage	13	(114,686)	(750,000)	(750,000)	(750,000)	635,314	(85%)
Infrastructure - Parks & Reserves	13	(360,027)	(678,409)	(1,133,409)	(1,143,409)	318,382	(47%)
Infrastructure - Miscellaneous	13	(59,718)	(160,000)	(190,000)	(190,000)	100,282	(63%)
Infrastructure - Streetscape	13	(234,499)	(236,592)	(315,698)	(307,198)	2,093	(1%)
Infrastructure - Rights of Way	13	0	(20,000)	(46,000)	(20,000)	20,000	(100%)
Infrastructure - Irrigation	13	0	0	(20,000)	(20,000)	0	
Total Capital Expenditure		(1,625,605)	(3,553,113)	(5,132,225)	(4,592,719)	1,927,508	
Net Cash from Capital Activities		(934,019)	(2,338,792)	(3,137,712)	(2,698,398)	1,404,773	
Financing							
Self-Supporting Loan Principal		30,734	30,734	73,841	73,841	0	0%
Transfer from Reserves	7	0	57,996	2,028,464	1,837,334	(57,996)	(100%)
Repayment of Debentures & Leases	10	(372,887)	(370,463)	(388,093)	(388,093)	(2,424)	1%
Transfer to Reserves	7	(19,016)	(16,968)	(490,221)	(240,221)	(2,048)	12%
Net Cash from Financing Activities		(361,169)	(298,701)	1,223,991	1,282,861	(62,468)	
Net Operations, Capital and Financing		3,888,227	186,879	(1,443,069)	(556,930)	3,701,348	
Opening Funding Surplus(Deficit)	3	1,557,368	556,930	1,483,578	556,930	1,000,438	180%
Closing Funding Surplus(Deficit)	3	5,445,595	743,809	40,509	0	4,701,786	

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 2022

		YTD	YTD	Revised Annual	Annual Budget	Var. \$	Var. %
	Note	Actual	Budget	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
		(b)	(a)			(b)-(a)	(b)-(a)/(a)
		\$	\$	\$	\$	\$	%
Operating Revenues							
Rates	9	11,337,909	11,277,445	11,325,000	11,277,445	60,464	1%
Operating Grants, Subsidies and Contributions	11	622,722	352,305	291,122	303,458	270,417	77%
Fees and Charges		2,798,925	2,035,160	2,751,285	2,204,350	763,765	38%
Interest Earnings		97,981	122,334	113,663	137,995	(24,353)	(20%)
Other Revenue		82,660	2,120	243,062	125,980	80,540	3799%
Profit on Disposal of Assets	8		0	18,000	0	0	
Total Operating Revenue		14,940,197	13,789,364	14,742,132	14,049,228	1,150,833	
Operating Expense							
Employee Costs		(4,244,149)	(4,824,113)	(5,791,558)	(5,572,747)	579,964	12%
Materials and Contracts		(4,625,282)	(5,139,271)	(7,192,544)	(6,399,748)	513,989	10%
Utility Charges		(225,282)	(306,494)	(346,570)	(357,220)	81,212	26%
Depreciation on Non-Current Assets		(2,387,308)	(2,035,256)	(2,955,687)	(2,442,097)	(352,052)	(17%)
Interest Expenses		(198,188)	(196,698)	(232,046)	(232,046)	(1,490)	(1%)
Insurance Expenses		(171,583)	(201,030)	(190,782)	(195,772)	29,447	15%
Other Expenditure		(332,133)	(297,386)	(484,951)	(418,060)	(34,747)	(12%)
Total Operating Expenditure		(12,183,925)	(13,000,248)	(17,194,138)	(15,617,690)	816,323	
Funding Balance Adjustments							
Add back Depreciation		2,387,308	2,035,256	2,955,687	2,442,097	352,052	17%
Adjust Right of Use Assets Liability Non-Current		0	0	0	0	0	
Adjust (Profit)/Loss on Asset Disposal	8	(28,412)	0	(18,000)	0	(28,412)	
Adjust Non Current Receivables		49,496	0	0	0	49,496	
Receivable from LG's Non-Current		8,649	0	0	0	8,649	
Adjustment for increase in current provisions written back		53,030	0	0	0	53,030	
Adjustment for increase in Non-Current Accrued Expense (Payables)		0	0	0	0	0	
Adjustment for increase in LSL Payable to LG's Non-Current		(17,021)	0	0	0	(17,021)	
Adjustment for decrease in Non-Current Employee Provisions		(25,907)	0	(15,029)	(15,028)	(25,907)	
Net Cash from Operations		5,183,415	2,824,372	470,652	858,607	2,359,043	
Capital Revenues							
Grants, Subsidies and Contributions	11	577,674	1,074,321	1,854,513	1,754,321	(496,647)	(46%)
Proceeds from Disposal of Assets	8	113,912	140,000	140,000	140,000	(26,088)	(19%)
Total Capital Revenues		691,586	1,214,321	1,994,513	1,894,321	(522,735)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2022

		YTD Actual	YTD Budget	Revised Annual Budget	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		(b)	(a)	Budget	Annual Budget	(b)-(a)	(b)-(a)/(a)
		\$	\$	\$	\$	\$	%
Capital Expenses							
	Furniture and Equipment	13	(97,182)	(36,500)	(187,303)	(36,500)	(60,682) (166%)
	Land and Buildings	13	(109,899)	(990,200)	(1,719,658)	(1,428,200)	880,301 89%
	Plant and Equipment	13	(236,647)	(240,462)	(265,462)	(240,462)	3,815 2%
	Infrastructure - Roads	13	(318,403)	(326,950)	(382,779)	(326,950)	8,547 3%
	Infrastructure - Car parks	13	(16,556)	(32,000)	(40,000)	(40,000)	15,444 48%
	Infrastructure - Footpaths	13	(77,988)	(82,000)	(81,916)	(90,000)	4,012 5%
	Infrastructure - Drainage	13	(114,686)	(750,000)	(750,000)	(750,000)	635,314 85%
	Infrastructure - Parks & Reserves	13	(360,027)	(678,409)	(1,133,409)	(1,143,409)	318,382 47%
	Infrastructure - Miscellaneous	13	(59,718)	(160,000)	(190,000)	(190,000)	100,282 63%
	Infrastructure - Streetscape	13	(234,499)	(236,592)	(315,698)	(307,198)	2,093 1%
	Infrastructure - Rights of Way	13	0	(20,000)	(46,000)	(20,000)	20,000 100%
	Infrastructure - Irrigation	13	0	0	(20,000)	(20,000)	0
	Total Capital Expenditure		(1,625,605)	(3,553,113)	(5,132,225)	(4,592,719)	1,927,508
	Net Cash from Capital Activities		(934,019)	(2,338,792)	(3,137,712)	(2,698,398)	1,404,773
Financing							
	Self-Supporting Loan Principal		30,734	30,734	73,841	73,841	0 0%
	Transfer from Reserves	7	0	57,996	2,028,464	1,837,334	(57,996) (100%)
	Repayment of Debentures	10	(372,887)	(370,463)	(388,093)	(388,093)	(2,424) (1%)
	Transfer to Reserves	7	(19,016)	(16,968)	(490,221)	(240,221)	(2,048) (12%)
	Net Cash from Financing Activities		(361,169)	(298,701)	1,223,991)	1,282,861)	(62,468)
	Net Operations, Capital and Financing		3,888,227	186,879	(1,443,069)	(556,930)	3,701,348
	Opening Funding Surplus(Deficit)	3	1,557,368	556,930	1,483,578	556,930	1,000,438 180%
	Closing Funding Surplus(Deficit)	3	5,445,595	743,809	40,509	0	4,701,786

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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 April 2022

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
CURRENT ASSETS			
Receivables - Rates			
Rates	265,503	147,194	291,685
Emergency Services Levies	55,623	29,940	53,184
Rates and ESL Rebates	170,149	369	49,108
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	93,085	169,289	111,228
Provision for Doubtful Debts - Debtors	(19,392)	(14,545)	(22,269)
Accounts Receivable - Infringements	494,282	436,601	483,923
Provision for Doubtful Debts - Infringements	(198,115)	(189,407)	(88,769)
Accrued Income	34,368	8,114	31,425
Prepayments	132,502	29,259	0
Long Service Leave from other LG's	0	0	44,390
Other	0	0	(358)
Loans	31,408	62,141	30,076
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(24,367)	(23,795)	(24,367)
Cash Assets			
Municipal Account	924,102	2,879,751	4,197,683
Till Floats & Petty Cash	1,300	1,300	1,300
Term Investments	4,966,859	12,764	12,762
Restricted - Reserves	8,607,826	8,591,484	9,124,931
Restricted - Trust Deposits	676,015	674,180	673,676
TOTAL CURRENT ASSETS	16,244,503	12,847,994	15,003,765
CURRENT LIABILITIES			
Payables	332,899	482,586	566,098
Bonds - other creditors	695,953	613,334	602,247
Trust - POS	674,180	674,180	673,676
Income in Advance	149,134	342,701	88,800
Accrued Expenses	267,968	509,107	1,828,836
Long Service Leave to other LG's	37,147	15,093	999
Interest Bearing Liabilities	16,283	329,882	0
Lease Liability	56,144	58,211	1,333
Provisions	1,100,447	1,047,417	967,135
TOTAL CURRENT LIABILITIES	3,330,155	4,072,511	4,729,124
NON CURRENT ASSETS			
Receivables			
Deferred Rates	125,763	168,206	155,168
Deferred ESL	17,229	24,282	21,580
Self Supporting Loans	276,497	276,497	338,638
Long Service Leave from other LG's	100,040	108,689	34,646
Financial Assets at fair value through profit and loss			
Units in WALGA House Trust	110,710	110,710	106,832
Right of Use Assets	1,195,861	1,249,999	1,262,131
Property Plant and Equipment			
Furniture and Equipment	836,600	800,266	935,509
Land and Buildings	60,497,695	61,039,825	81,450,480
Plant and Equipment	833,558	766,004	840,040
Equity Investments	583,635	583,635	653,797
Infrastructure			
Roads	13,638,384	14,008,852	14,097,289
Car Parks	967,168	1,022,055	1,017,519
Footpaths	5,005,295	5,086,966	5,110,078
Drainage	4,957,576	4,911,245	4,924,879
Parks and Reserves	3,098,654	2,814,460	3,162,725
Miscellaneous	8,252,525	8,541,061	8,657,032
Street Furniture	1,581,952	1,414,846	1,382,844
Right of Ways	935,410	983,639	992,932
Irrigation	175,074	183,737	193,402
TOTAL NON CURRENT ASSETS	103,189,626	104,094,974	125,337,521

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 April 2022

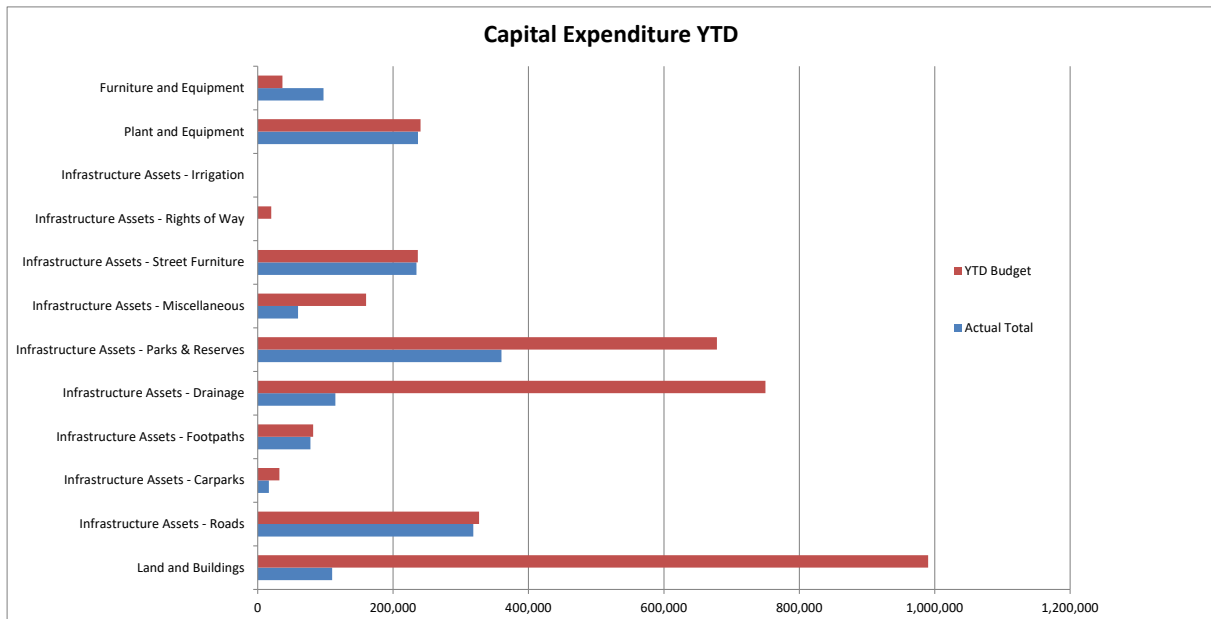
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
NON CURRENT LIABILITIES			
Payables	0	0	13,157
Long Service Leave to other LG's	57,447	74,468	87,297
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,905	3,140,786
Lease Liabilities	1,189,305	1,246,805	1,305,016
Provisions	95,048	120,955	101,367
TOTAL NON CURRENT LIABILITIES	4,152,704	4,253,133	4,647,623
NET ASSETS	111,951,270	108,617,324	130,964,539
EQUITY			
Reserves - Cash Backed	8,610,500	8,591,484	9,124,930
Reserves - Asset Revaluation	71,591,811	71,591,811	92,073,469
Retained Surplus	31,748,959	28,434,029	29,766,140
TOTAL EQUITY	111,951,270	108,617,324	130,964,539
RESERVES - CASH BACKED			
Opening Balance	8,591,484	9,087,247	9,087,247
Transfer to Reserves	19,016	2,891,989	37,683
Transfer from Reserves	0	(3,387,752)	0
TOTAL RESERVES - CASH BACKED	8,610,500	8,591,484	9,124,930
RESERVES - ASSET REVALUATION			
Opening Balance	71,591,811	71,591,811	92,073,469
TOTAL RESERVES - ASSET REVALUATION	71,591,811	71,591,811	92,073,469
RETAINED SURPLUS			
Opening Balance	28,434,029	27,948,844	27,948,844
Change in Net Assets from Operations	3,333,946	(10,579)	1,854,979
Transfer from Reserve	0	3,387,752	0
Transfer to Reserve	(19,016)	(2,891,988)	(37,683)
TOTAL RETAINED SURPLUS	31,748,959	28,434,029	29,766,140
TOTAL EQUITY	111,951,270	108,617,324	130,964,539

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2022

Capital Acquisitions	Note	Actual New /Upgrade (a)	Actual (Renewal Expenditure) (b)	Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	109,810	89	109,899	990,200	1,428,200	(880,301)
Infrastructure Assets - Roads	13	318,403	0	318,403	326,950	326,950	(8,547)
Infrastructure Assets - Carparks	13	0	16,556	16,556	32,000	40,000	(15,444)
Infrastructure Assets - Footpaths	13	0	77,988	77,988	82,000	90,000	(4,012)
Infrastructure Assets - Drainage	13	0	114,686	114,686	750,000	750,000	(635,314)
Infrastructure Assets - Parks & Reserves	13	354,312	5,715	360,027	678,409	1,143,409	(318,382)
Infrastructure Assets - Miscellaneous	13	25,182	34,536	59,718	160,000	190,000	(100,282)
Infrastructure Assets - Street Furniture	13	6,440	228,059	234,499	236,592	307,198	(2,093)
Infrastructure Assets - Rights of Way	13	0	0	0	20,000	20,000	(20,000)
Infrastructure Assets - Irrigation	13	0	0	0	0	20,000	0
Plant and Equipment	13	0	236,647	236,647	240,462	240,462	(3,815)
Furniture and Equipment	13	0	97,182	97,182	36,500	36,500	60,682
Capital Expenditure Totals		814,147	811,458	1,625,605	3,553,113	4,592,719	(1,927,508)

Funded By:

Capital Grants and Contributions	577,674	1,074,321	1,754,321	496,647
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	113,912	140,000	140,000	(26,088)
Own Source Funding - Cash Backed Reserves				
Property Reserve	0	0	1,000,000	0
Infrastructure Reserve	0	0	160,409	0
Foreshore Redevelopment Reserve	0	0	598,929	0
Right of Way Reserve	0	0	20,000	0
Total Own Source Funding - Cash Backed Reserves	0	0	1,779,338	0
Own Source Funding - Operations	934,019	2,338,792	919,060	(2,398,067)
Capital Funding Total	1,047,931	3,553,113	4,592,719	(1,927,508)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 April 2022

Bud Review adopted 22 March 2022

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

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 April 2022

Bud Review adopted 22 March 2022

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

COMMUNITY VISION

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

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

Health inspection services and food quality control.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

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

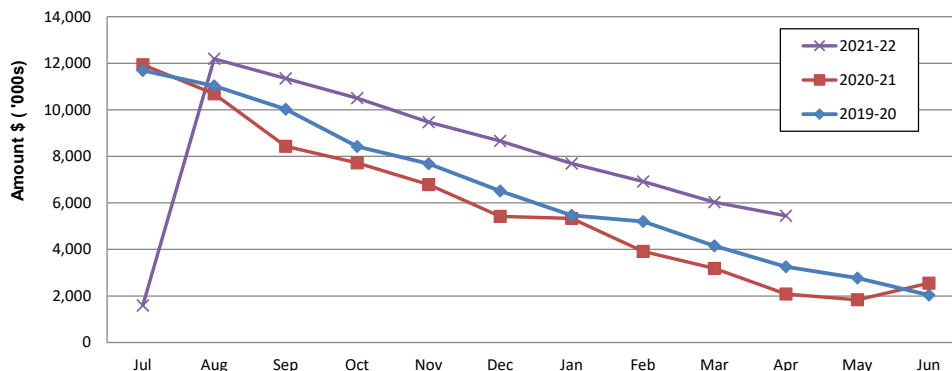
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Rates	60,464	1%	Permanent	Extra revenue from rates raised
Health	32,955	37%	Permanent	Food premises outdoor eating fees, temporary stallholder fees & other health fees are above budget
Community Amenities	196,880	42%	Timing Permanent	Timing of various other fees Bin Collection charges and DAP fees
Recreation and Culture	32,475	7%	Timing	Timing on Grant income for coastal projects, and revenue from facilities hire
Transport	588,542	58%	Permanent Timing	Extra revenue from parking fines Timing of the receipt of the Main Roads direct grant
Other Property and Services	33,796	3673%	Permanent	Extra reimbursements offset in expenses, and profit on asset sale
Capital Revenues				
Grants, Subsidies and Contributions	(496,647)	(46%)	Timing	Received various grants and contributions as per Note 11 - timing on MRD grants
Total Revenue Variance	628,098			
Operating Expenses				
General Purpose Funding	12,172	(4%)	Timing	Timing of rates recovery costs, and printing & stationery
Law, Order and Public Safety	50,905	(13%)	Timing	Timing in CCTV upgrades, and CCTV strategy
Health	32,251	(14%)	Timing	Timing of projects, including Public health planning
Education and Welfare	(41,831)	16%	Permanent/Timing	Timing of projects, and Depreciation over budget
Community Amenities	54,527	(2%)	Timing	Timing of waste costs.
Recreation and Culture	278,126	(7%)	Timing	Timing of expenditure at the foreshore parks and reserves
Transport	135,590	(4%)	Timing	Timing of road and parking facilities maintenance
Other Property and Services	148,530	(1201%)	Timing	Timing of lease interest expenses and public works, plant and administration overhead allocations
Capital Expenses				
Furniture and Equipment	(60,682)	166%	Permanent	Purchase of IT equipment - budgeted for in 20/21, due to covid received and paid for in 21/22.
Land and Buildings	880,301	(89%)	Timing	Timing of Anderson Pavillion Development
Infrastructure - Drainage	635,314	(85%)	Timing	Timing of drainage at rotunda
Infrastructure - Parks & Reserves	318,382	(47%)	Timing	Timing of Dutch Inn playground upgrade; & other playgrounds C/fwd to 22/23
Infrastructure - Miscellaneous	100,282	(63%)	Timing	Timing of Foreshore development
Total Expenditure Variance	2,743,831			
Non Cash				
Depreciation	352,052	(3%)	Permanent	Increased depreciation charges, due to revaluation of Land & Buildings at 30 June 2021.
Leave Provisions	(25,907)		Timing	Timing of employee leave provisions - reviewed every 6 months
Total Non Cash	297,733			
Financing				
Transfer from Reserves	(57,996)	(100%)	Timing	Transfers from reserves to occur once capital projects are further progressed

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 30 April 2022	30 June 2021	YTD 30 April 2021
		\$	\$	\$
Current Assets				
Municipal Account		924,102	2,879,751	4,197,683
Till Floats & Petty Cash		1,300	1,300	1,300
Term Investments		4,966,859	12,764	12,762
Restricted - Reserves		8,607,826	8,591,484	9,124,931
Restricted - Trust Deposits		676,015	674,180	673,676
Rates		265,503	147,194	291,685
Emergency Services Levies		55,623	29,940	53,184
Rates and ESL Rebates		170,149	369	49,108
Accounts Receivable - Debtors		93,085	169,289	111,228
Provision for Doubtful Debts - Debtors		(19,392)	(14,545)	(22,269)
Accounts Receivable - Infringements		494,282	436,601	483,923
Provision for Doubtful Debts - Infringements		(198,115)	(189,407)	(88,769)
Accrued Income		34,368	8,114	31,425
Self Supporting Loans		31,408	62,141	30,076
Prepayments		132,502	29,259	0
Long Service Leave from other LG's		0	0	44,390
Other		53,751	0	(1,072)
Inventories		33,355	33,355	34,157
Provision for Obsolescence - Inventories		(24,367)	(23,795)	(24,367)
		16,298,254	12,847,994	15,003,051
Less: Current Liabilities				
Payables		(332,899)	(482,586)	(566,098)
Bonds - other creditors		(695,953)	(613,334)	(602,247)
Trust - POS		(674,180)	(674,180)	(673,676)
Income in Advance		(149,134)	(342,701)	(88,800)
Accrued Expenses		(267,968)	(509,107)	(1,828,836)
Long Service Leave to other LG's		(37,147)	(15,093)	(999)
Interest Bearing Liabilities		(16,283)	(329,882)	0
Lease Liability		(56,144)	(58,211)	(1,333)
Provisions		(1,100,447)	(1,047,417)	(967,135)
		(3,330,155)	(4,072,511)	(4,729,124)
Less:				
Cash Reserves	7	(8,607,826)	(8,591,484)	(9,124,931)
Loans - Clubs		(31,408)	(62,141)	(30,076)
Add:				
Loans		16,283	329,882	0
Lease Liability		56,144	58,211	3,328
Provisions		1,100,447	1,047,417	967,135
Net Current Funding Position		5,445,595	1,557,368	2,086,055

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 April 2022

Note 4: CASH AND INVESTMENTS

	Interest Rate	Green or ESG Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Bank Account	Variable	N	924,102			924,102	NAB	At Call
(b) Term Deposits								
Term Deposit 12-770-3360	0.36%	N			676,015	676,015	NAB	20-Jun-22
Term Deposit 64-955-9802	0.28%	N	6,428			6,428	NAB	14-Jun-22
Term Deposit 53-888-6659	0.28%	N	6,362			6,362	NAB	14-Jun-22
Term Deposit 036-157 58-1864	0.20%	N		1,863,208		1,863,208	WESTPAC	15-Nov-22
Term Deposit 036-030 20-5968	0.23%	N		1,852,936		1,852,936	WESTPAC	04-Jun-22
Term Deposit 82-161-5977	0.30%	N		623,730		623,730	NAB	07-Jun-22
Term Deposit 022012412065519 (ESGTD)	0.30%	Y		1,622,785		1,622,785	CBA	13-Jun-22
Term Deposit 0220124117193 (ESGTD)	0.27%	Y		1,612,885		1,612,885	CBA	24-May-22
Term Deposit 59-703-7729	0.35%	N	1,202,097			1,202,097	NAB	20-Jun-22
Term Deposit 70-265-2839	0.30%	N		96,634		96,634	NAB	10-Jun-22
Term Deposit 0220204068874 (ESGTD)	0.16%	Y	1,251,187			1,251,187	CBA	05-May-22
Term Deposit 0220330085073 (ESGTD)	0.15%	Y	1,000,123			1,000,123	CBA	30-May-22
Term Deposit 0220204068874 (ESGTD)	0.27%	Y	1,000,132			1,000,132	CBA	03-Jun-22
Term Deposit 43-714-6547	0.43%	N	500,530			500,530	NAB	23-Jun-22
Term Deposit 36-657-7533	0.45%	N		935,648		935,648	NAB	07-Jun-22
Total			5,890,961	8,607,826	676,015	15,174,802		

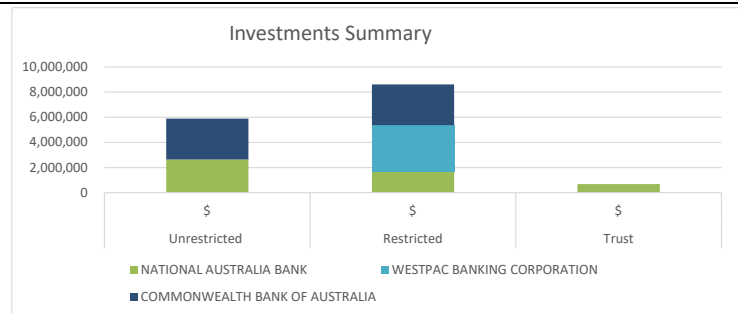
SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total %	Total Green/ESG Deposits \$	Total Non Green Deposits \$
NATIONAL AUSTRALIA BANK	2,639,519	1,656,012	676,015	4,971,546	32.8%	0	4,971,546
WESTPAC BANKING CORPORATION	0	3,716,144	0	3,716,144	24.5%	0	3,716,144
COMMONWEALTH BANK OF AUSTRALIA	3,251,441	3,235,670	0	6,487,112	42.7%	6,487,112	-
TOTAL	5,890,961	8,607,826	676,015	15,174,802	100%	6,487,112	8,687,690

Comments/Notes - Investments

Rates due date was 28 September, and excess Municipal (unrestricted) Cash deposits were invested in early October. 90 day Bank bill rate as at 30 April 2022 0.66%

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



TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 5: BUDGET AMENDMENTS

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

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

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

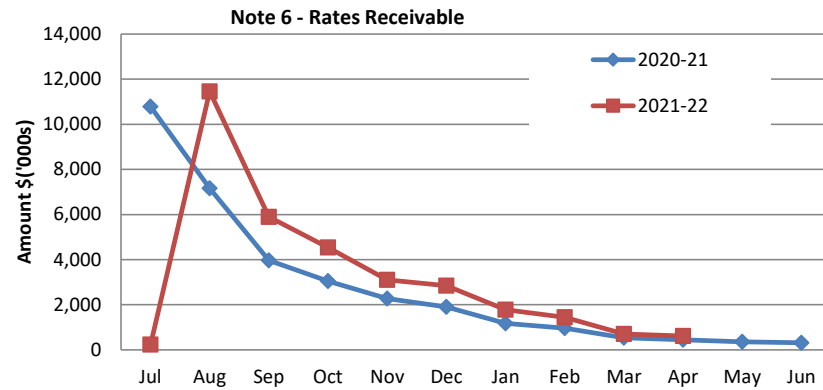
Note 6: RECEIVABLES

Receivables - Rates

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

	YTD 30 April 2022	YTD 30 April 2021	30 June 2021
	\$	\$	\$
Opening Arrears Previous Years	369,991	269,670	320,388
Levied this year	11,337,909	10,877,096	10,886,915
Less Collections to date	(11,090,862)	(10,699,913)	(10,837,312)
Equals Current Outstanding	617,038	446,853	369,991
Net Rates Collectable	617,038	446,853	369,991
% Collected	94.73%	95.99%	96.70%

Net Rates Collectable
 % Collected



Comments/Notes - Receivables Rates

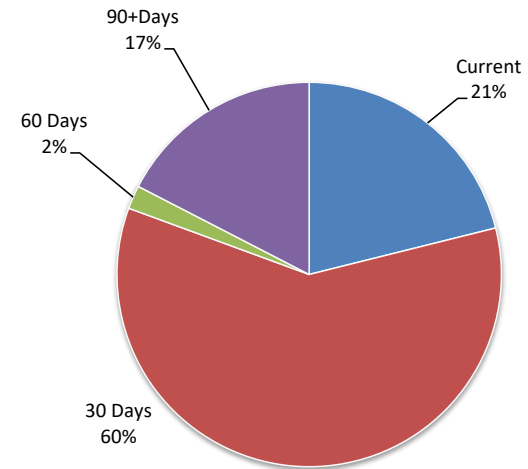
Rates were issued 19 August 2021, with a due date of 28 September 2021.
 In 2020-2021 the due date was 4 September 2020.

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	19,651	55,377	1,837	16,220
Total Receivables General Outstanding				93,085

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 April 2022

Note 6: RECEIVABLES (Continued)

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

Debtor No	Debtor Name	>90 days	Total	Narration
		\$	\$	
1040	Lucky Seven WA Pty Ltd	\$ 4,113.45	\$ 4,179.15	Health licence fees
782	P Salmeri	\$ 1,225.95	\$ 1,246.42	Health licence fees
556	Ocean Group Cottesloe Pty Ltd	\$ 1,989.25	\$ 2,005.73	Health licence fees & Food Act Infringement

Comments/Notes - Receivables General

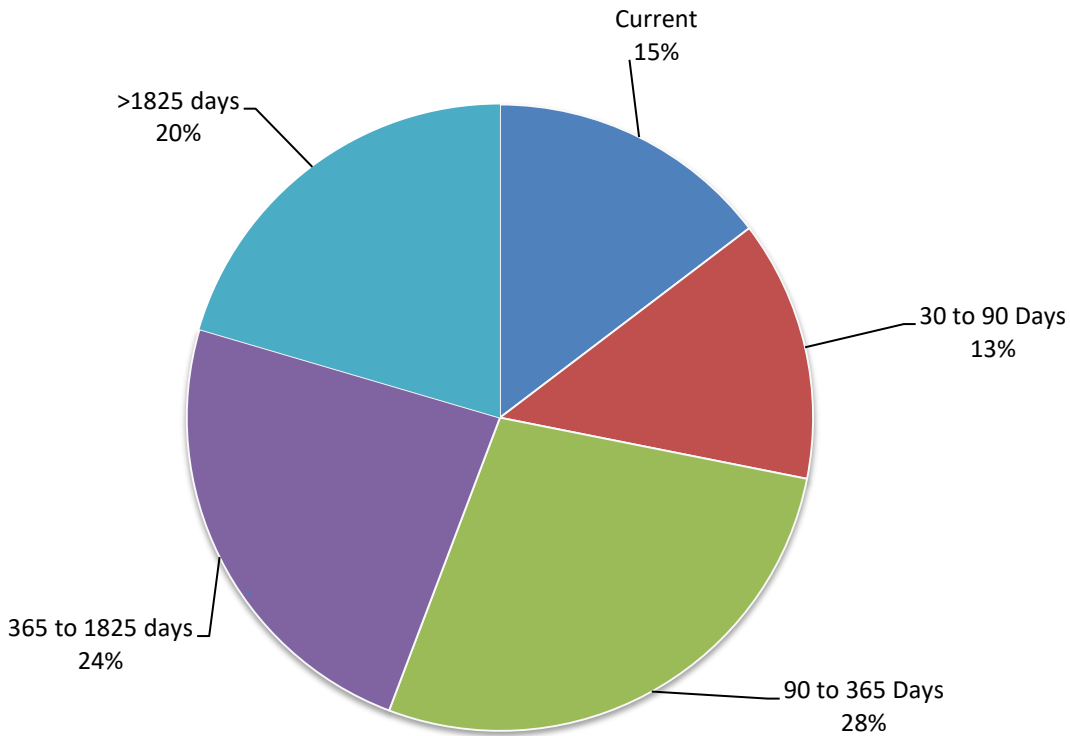
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	72,451	66,595	136,572	117,586	101,079
Total Receivables General Outstanding					<u>494,282</u>

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 7: Cash Backed Reserve

2021-22

Name	Sub Account	Opening	Opening	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual YTD
		Balance Budget	Balance Actual	Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	Closing Balance
Waste Management Reserve	219	\$ 198,873	\$ 198,948	\$ 496	\$ 440	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 199,388
Property Reserve	220	1,425,517	1,434,965	3,314	3,176	0	0	(1,000,000)	0	428,831	1,438,141
Parking Reserve	221	11,751	11,752	29	26	0	0	0	0	11,780	11,778
Infrastructure Reserve	226	358,454	388,334	896	860	169,892	0	(160,409)	0	368,833	389,194
Leave Reserve	227	299,447	299,541	749	663	0	0	(57,996)	0	242,200	300,204
Civic Centre Reserve	228	249,340	271,174	623	600	0	0	0	0	249,963	271,774
Library Reserve	229	190,845	190,902	477	423	0	0	0	0	191,322	191,325
Legal Reserve	262	149,694	149,740	374	331	0	0	0	0	150,068	150,071
Foreshore Redevelopment Reserve	273	3,721,030	3,389,686	7,993	7,503	0	0	(598,929)	0	3,130,094	3,397,189
Right of Way Reserve	276	125,309	195,368	313	432	50,000	0	(20,000)	0	155,622	195,800
Sculpture and Artworks	299	118,189	118,225	296	262	0	0	0	0	118,485	118,487
Green Infrastructure Reserve Fund	307	189,798	189,853	474	420	0	0	0	0	190,272	190,273
Active Transport Reserve	308	514,711	514,861	1,287	1,140	0	0	0	0	515,998	516,001
Information Technology Reserve	309	667,776	692,972	1,669	1,534	0	0	0	0	669,445	694,506
Recreation Precinct Reserve	310	0	9,556	0	21	0	0	0	0	0	9,577
Shark Barrier Reserve	323	135,460	135,500	339	300	0	0	0	0	135,799	135,800
Public Open Space Reserve	384	400,000	400,107	1,000	886	0	0	0	0	401,000	400,993
		8,756,194	8,591,484	20,329	19,016	219,892	0	(1,837,334)	0	7,159,081	8,610,500

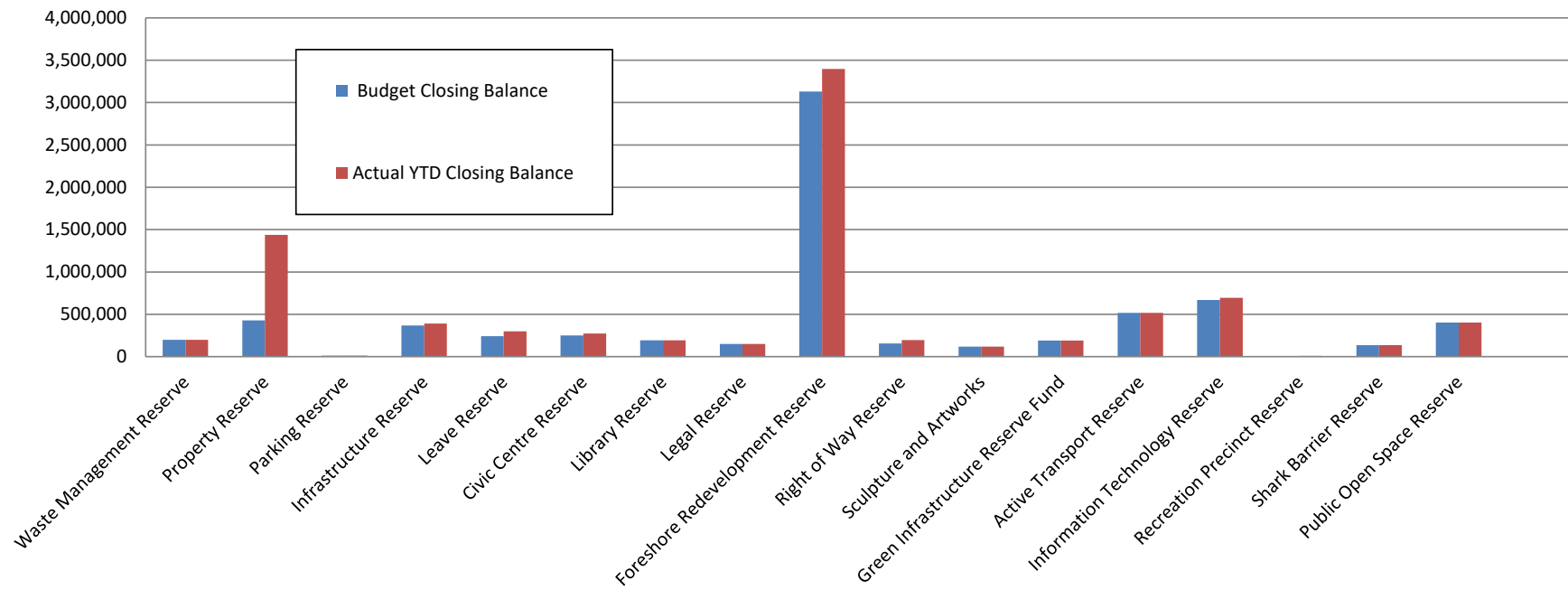
Comments/Notes - Reserves

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 7: Cash Backed Reserve (Continued)

2021-22

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



TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 8: CAPITAL DISPOSALS

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget				Comments
					YTD 30 04 2022				
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Proceeds full year	Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance Profit/(Loss)	
\$	\$	\$	\$		\$	\$	\$	\$	
19,905	0	19,905	0	Disposal of mowing ute (1448)	18,000	0	0	0	
17,859	0	17,859	0	Disposal of reticulation ute (1445)	18,000	0	0	0	
16,950	0	16,950	0	Disposal of carpenter ute (1446)	0	0	0	0	C/Fwd from PY
31,645	0	31,645	0	Disposal of passenger vehicle (1499)	0	0	0	0	C/Fwd from PY
27,552		27,552		Disposal of passenger vehicle (1498)	30,000				
				Disposal of passenger vehicle	31,000				
				Disposal of passenger vehicle	19,000				
				Disposal of ranger vehicle	24,000				
113,912	0	113,912	0		140,000	0	0	0	

Comments/Notes - Asset Disposals

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Total Revenue \$	Budget Rate Revenue \$
Differential General Rate							
GRV - Residential Improved (RI)	0.071001	3,236	129,796,743	9,215,699	38,785	9,254,484	9,179,714
GRV - Residential Vacant (RV)	0.071001	79	3,441,820	244,373		244,373	254,831
GRV - Commercial Improved (CI)	0.071001	65	7,959,186	565,110		565,110	566,678
GRV - Commercial Vacant (CV)	0.071001	2	120,500	8,556		8,556	8,556
GRV - Commercial Town (CT)	0.082283	119	10,651,931	876,472		876,472	876,473
GRV - Industrial (I)	0.071001	1	28,020	1,989		1,989	1,989
Sub-Totals		3,502	151,998,200	10,912,198	38,785	10,950,983	10,888,241
Minimum Payment							
	Minimum \$						
GRV - Residential Improved (RI)	1,202	292	4,316,000	350,984		350,984	353,388
GRV - Residential Vacant (RV)	1,202	4	1,170	4,808		4,808	4,808
GRV - Commercial Improved (CI)	1,202	11	132,224	13,222		13,222	13,222
GRV - Commercial Town (CT)	1,202	19	253,171	22,838		22,838	22,838
Sub-Totals		326	4,702,565	391,852	0	391,852	394,256
Concession						11,342,835	11,282,497
Amount from General Rates						(4,926)	(5,052)
Ex-Gratia Rates						0	0
Specified Area Rates						0	0
Totals						11,337,909	11,277,445

Comments - Rating Information

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 105 - Community Organisation	89,774		34,269	34,269	55,505	55,505	5,059	5,059
Loan 107 - Joint Library Project	2,880,199		263,264	263,264	2,616,935	2,616,935	183,285	183,285
Loan 108 - Community Organisation	170,813		16,065	32,349	154,748	138,464	2,315	4,411
	3,140,786	0	313,599	329,882	2,827,187	2,810,904	190,659	192,755

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

(b) New Debentures

No new debentures are budgeted during 2021/22.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details	Grant/Contribution Provider	2021-22 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
						Received	Not Received
		\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
Grants Commission - General - Actual Received includes 22/23 received in advance	WALGGC	78,201		78,201		225,275	(147,074)
Grants Commission - General - Actual Received includes 22/23 received in advance	WALGGC	47,165		47,165		99,112	(51,947)
GOVERNANCE							
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200			200
LAW, ORDER & PUBLIC SAFETY							
CCTV Project		30,000		30,000			30,000
COMMUNITY AMENITIES							
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000		22,651	
RECREATION AND CULTURE							
Coastal monitoring project	Department of Planning, Lands and Heritage	10,500		10,500			10,500
Beach Emergency Signs	Department of Local Government	13,536		13,536		3,195	10,341
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	38,500		38,500		50,000	0
Coastal monitoring - visual	Department of Planning, Lands and Heritage	11,800		11,800		4,253	7,547
Dune restoration planting tube stocks	Department of Planning, Lands and Heritage - Coastwest	6,738		6,738		2,021	4,717
Contribution towards ANZAC day	RSL	1,818		1,818			1,818
Contribution to Cottesloe Cat 2022	Public Transport Authority	0	9,494	9,494		9,494	
Dutch Inn	Government Departments	218,000			218,000	200,250	17,750
Drainage Construction - Foreshore	Government Departments & Insurance	118,071			118,071	50,000	68,071
Anderson Pavillion	Department of Local Government Sports and Recreation CSRFF	400,000			400,000	100,000	300,000
Log Fencing	Government Departments	30,000			30,000		30,000
TRANSPORT							
Direct Grant	Main Roads WA	25,000		25,000		26,937	0
Grant st Beach Dune restoration	Coastwest	20,000		20,000			20,000
State Black Spot Program	Main Roads WA	0				13,267	
Eric St Shared Path	Department of Transport	35,000			35,000	15,000	20,000
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950	66,950	0
Main Roads - Railway st	Main Roads WA	173,300			173,300	68,852	104,448
Street Tree Planting	Urban Canopy Program	13,000			13,000	12,428	572
Perth to Fremantle End of trip Cycling facilities Stage 1	Department of Transport	20,000			20,000	50,927	
Contributions	Various	0				54,032	
TOTALS		1,377,779	9,494	312,952	1,074,321	1,074,644	426,943

Operating
Non-Operating

312,952
1,074,321
1,387,273

496,970
577,674
1,074,644

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 30-Apr-22
Cash in lieu of public open space	\$ 674,180	\$ 1,835	\$ 0	\$ 676,015
	674,180	1,835	0	676,015

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Adopted Budget	Budget Review	Annual Budget	YTD Variance (Under)/Over	Comment
	Car Parks							
○	Implementation of Parking Strategy	5.9000.5	2,609	20,000	20,000	20,000	(17,391)	
⊙	ACROD Bays Installation and Upgrade	5.9000.2	13,947	12,000	20,000	20,000	1,947	
●	Car Parks Total		16,556	32,000	40,000	40,000	(15,444)	
	Drainage/Culverts							
	Drainage Construction - Foreshore	10.6081.2	114,686	750,000	750,000	750,000	(635,314)	
	Drainage/Culverts Total		114,686	750,000	750,000	750,000	(635,314)	
	Footpaths							
●	Eric Street Shared Path	15.1051.2	56,517	70,000	70,000	70,000	(13,483)	
●	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	21,471	12,000	21,916	20,000	9,471	
●	Footpaths Total		77,988	82,000	91,916	90,000	(4,012)	
	Irrigation							
○	Replacement of Reticulation Pump at Cottesloe Oval	20.1136.2	0	0	10,000	10,000		
○	Replacement of Reticulation Pump at Pearse Street	20.6090.2	0	0	10,000	10,000		
○	Irrigation Total		0	0	20,000	20,000	0	
	Right of Ways							
○	ROW 14B	24.2074.2	0	20,000	46,000	20,000	(20,000)	
○	Right of Way Total		0	20,000	46,000	20,000	(20,000)	
	Parks and Ovals							
●	Dutch Inn Playground Upgrade (C/F)	30.7031.2	333,948	388,409	388,409	388,409	(54,461)	
○	East Cottesloe Playground	30.7035.2	5,715	190,000	340,000	340,000	(184,285)	
○	TBA Playground Upgrade	30.9000.2	0	40,000	340,000	340,000	(40,000)	
○	Skate Park Preliminaries	30.7045.2	20,364	50,000	50,000	50,000	(29,636)	
○	Shade Sails	30.4085.2	0	10,000	15,000	25,000	(10,000)	
○	Parks and Ovals Total		360,027	678,409	1,133,409	1,143,409	(318,382)	
	Buildings							
○	Barchetta Public Toilets Surface Improvements	35.4019.2	0	4,000	0	12,000	(4,000)	
○	Seaview Kindergarten - Kitchen Upgrades	35.4180.2	0	16,200	20,000	16,200	(16,200)	
○	Sports Precinct Development	35.4010.2	91,662	970,000	1,565,130	1,400,000	(878,338)	
	Civic Centre - War Memorial Hall - floor maintenance	new	0	0	12,000	0	0	
	Civic Centre - Replace Smoke Detectors	new	0	0	11,000	0	0	
○	Rugby Clubhouse Floor	35.4170.2	18,237	0	20,000	0	18,237	
○	Buildings Total		109,899	990,200	1,628,130	1,428,200	(880,301)	
	Roads							
●	Railway Street	40.1156.2	314,745	260,000	315,829	260,000	54,745	
○	Broome St Blackspot	41.1030.2	3,658	0	0	0	3,658	From 20/21
○	Florence Street	40.1066.2	0	66,950	66,950	66,950	(66,950)	
●	Roads Total		318,403	326,950	382,779	326,950	(8,547)	
	Miscellaneous Infrastructure							
○	Foreshore Revitalisation Project - Detailed Design	45.6080.50	25,182	100,000	120,000	120,000	(74,818)	
⊙	Beach Access Closures	45.4131.2	33,169	40,000	40,000	50,000	(6,831)	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	1,367	20,000	20,000	20,000	(18,633)	
○	Miscellaneous Infrastructure Total		59,718	160,000	180,000	190,000	(100,282)	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2022

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Adopted Budget	Budget Review	Annual Budget	YTD Variance (Under)/Over	Comment
	Streetscapes							
⊙	Street Tree Planting	42.9000.5	234,499	223,592	254,198	294,198	10,907	
○	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 1	42.6125.2	0	13,000	13,000	13,000	(13,000)	
	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 3	new	0	0	48,500	0	0	
⊙	Streetscapes Total		234,499	236,592	315,698	307,198	(2,093)	
	Plant , Equipment & Vehicles Total							
●	Plant, Machinery & Equipment	47.9000.2	236,647	240,462	265,462	240,462	(3,815)	
●	Plant , Equip. & Vehicles Total		236,647	240,462	265,462	240,462	0	
	Furniture & Office Equip.							
○	Photocopier	49.9000.18	0	25,000	0	25,000	(25,000)	
○	Public Consultation Software	49.9000.27	0	11,500	11,500	11,500	(11,500)	
	Sound Level Meter	49.9000.23	2,812	0	0	0	2,812	In C/fwd 20-21 surplus, which has a \$803 budget remaining. In C/fwd 20-21 surplus, which has a \$100k budget remaining. Items were delayed due to covid.
	IT Hardware replacement	49.9000.14	94,370	0	0	0	94,370	
	IT equipment for covid	49.9000.14	0	0	30,000	0	0	
●	Furniture & Office Equip. Total		97,182	36,500	41,500	36,500	94,370	
○	Capital Expenditure Total		1,625,605	3,553,113	4,894,894	4,592,719	(1,890,005)	

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING MARCH 2022 AND PRESENTED TO A MEETING OF THE COUNCIL, HELD ON 28 JUNE 2022

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
05/04/2022	1983.3650-01	58 Degrees Pty Ltd T/as La Veen Coffee	Catering supplies	986.70
05/04/2022	1983.2223-01	AAA Asphalt Surfaces	Supply of asphalt	1,237.50
05/04/2022	1983.3611-01	Allwest Plant Hire Australia Pty Lt	Supply of Tracks Bobcat	858.00
05/04/2022	1983.3560-01	ASV Sales & Services (WA) Pty Ltd	Supply of Tracks Bobcat	1,392.50
05/04/2022	1983.3643-01	Atbuildwa Pty Ltd	Infrastructure Bond Refund	1,500.00
05/04/2022	1983.139-01	Australia Post (StarTrack)	Daily Mail Collected/Delivered	3,263.48
05/04/2022	1983.593-01	Australia Post (StarTrack)	Reply paid	31.33
05/04/2022	1983.3642-01	B Fisher	Bond Refund	200.00
05/04/2022	1983.941-01	Boatshed Market Pty Ltd T/A Boatshe	Catering supplies	78.00
05/04/2022	1983.188-01	Bob Jane T-Mart	Vehicle maintenance	896.00
05/04/2022	1983.2028-01	Bug Busters	Remove Beehive	198.00
05/04/2022	1983.62-01	Bunnings Group Ltd	Hardware Supplies	2,600.23
05/04/2022	1983.82-01	Civica Pty Ltd	ACTUS Licensing	802.38
05/04/2022	1983.47-01	Collisters Electrical	Testing/Tagging/Repair & Report Electrical	6,094.00
05/04/2022	1983.2592-01	Complete Office Supplies Pty Ltd	General stationery	9.75
05/04/2022	1983.2354-01	CSCH Pty Ltd t/as Charles Service Company	Civic centre cleaning services	5,091.81
05/04/2022	1983.1361-01	Department of Transport	Disclosure of Information Fees	7,271.70
05/04/2022	1983.1334-01	Down Under Stump Grinding Pty Ltd	9 Grind removed tree stumps	1,595.00
05/04/2022	1983.2899-01	E Group Holdings Pty Ltd Trading As	Annual fire system maintenance	204.60
05/04/2022	1983.1663-01	General Lighting Services WA	Biannual Testing Emergency & Exit Light	1,454.35
05/04/2022	1983.2612-01	Instant Toilets & Showers Pty Ltd T	Extended Hire of Two Portable Toilets	839.34
05/04/2022	1983.3389-01	Jetlane Nominees Pty Ltd t/as Bikem	6 Month Service E-Bike, Brake Pads & Tyre	264.60
05/04/2022	1983.3646-01	Joined Up Films Pty Ltd	Bond Refund	200.00
05/04/2022	1983.22-01	Landgate - VGO	Gross Rentals Valuations	137.92
05/04/2022	1983.3641-01	Lawton McIvor Pty Ltd T/As Statewide Demolition	Stale Cheque payment	1,500.00
05/04/2022	1983.1398-01	LGIS	Professional Indemnity Personal Injury	2,000.00
05/04/2022	1983.523-01	Local Government Professionals	Staff training	280.00
05/04/2022	1983.89-01	Major Motors Pty Ltd	Vehicle maintenance	398.64

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
05/04/2022	1983.88-01	Managed IT Pty Ltd	2 Bluetooth Headsets	2,411.15
05/04/2022	1983.3645-01	Master Build Group Pty Ltd	Infrastructure Bond Refund	1,500.00
05/04/2022	1983.955-01	Minuteman Press	100 Vehicle Removal Notice Stickers	253.00
05/04/2022	1983.390-01	North Cottesloe Surf Life Saving Cl	Contribution NCSLSC ECO Surf Program	13,200.00
05/04/2022	1983.2702-01	Office of the Auditor General	Audit service 2020/21	69,744.40
05/04/2022	1983.3639-01	P A Lowenhoff	Refund Overpayment	100.00
05/04/2022	1983.79-01	Perth Irrigation Centre	Reticulation supplies	1,589.05
05/04/2022	1983.2067-01	Rico Enterprises P/L atf Rico Famil T/as Solo	Waste Removal	78,357.88
05/04/2022	1983.2674-01	Ricoh Australia Pty Ltd	Photocopier service	775.36
05/04/2022	1983.3638-01	S A Dalton	Rates Refund	1,015.25
05/04/2022	1983.1796-01	SARB Management Group Pty Ltd T/as Database Consultar	Parking Sensor Support and hosting 12 months	107,375.40
05/04/2022	1983.1997-01	Stone Supplies WA Pty Ltd T/A Creat	5 Bags General Purpose Concrete	379.05
05/04/2022	1983.2083-01	StrataGreen	Landscaping supplies	1,077.89
05/04/2022	1983.3617-01	CGM Communications	Development of marketing strategy	11,781.00
05/04/2022	1983.3633-01	The Trustee for the R Gullotto Fami	20T of Roadbase	440.00
05/04/2022	1983.1956-01	Toolmart Australia Pty Ltd	Parts for Mig Welder	63.40
05/04/2022	1983.3615-01	Towntrek Pty Ltd T/as Brown McAllis	Surveying Services - Barchetta	2,035.00
05/04/2022	1983.661-01	T-Quip	Vehicle maintenance	886.60
05/04/2022	1983.2512-01	WA Heritage Tree Surgeons	Remove Dead Head of Norfolk Island Pine	2,970.00
05/04/2022	1983.3649-01	Unirack WA Pty Ltd	Complete bays of longspan shelving	916.00
05/04/2022	1983.2664-01	Vigilant Traffic Management Group P	Traffic Management Plan	382.80
05/04/2022	1983.2681-01	W Au-Yeung	Staff reimbursement	82.00
05/04/2022	1983.84-01	West Australian Local Government Assoc	Staff training	1,681.00
05/04/2022	1983.85-01	Western Metropolitan Regional Council	Waste Collection	37,670.20
05/04/2022	1983.37-01	Winc Australia Pty Limited	General stationery	36.52
05/04/2022	1983.1626-01	Young's Plumbing Service Pty Ltd	Footwash Repair - Main Beach	193.75
08/04/2022	00027238	Australia Post (StarTrack)	Post Office Box Renewal	344.00
08/04/2022	1984.98000-01	Australian Taxation Office	Payroll Deduction	97,740.10
08/04/2022	00027239	J Keeling	Infringement Withdrawal refund	100.00
08/04/2022	00027237	Town of Cottesloe	To top up cash float	100.00
11/04/2022	1985.83-01	Flexi Staff Pty Ltd	Temporary Depot Staff	5,604.06
12/04/2022	1986.2023-01	Fines Enforcement Registry	Lodgement fee	17,331.00
19/04/2022	1988.2-01	Australian Services Union	Payroll Deduction	259.00
19/04/2022	1988.3-01	Department of Human Services	Payroll Deduction	419.37
19/04/2022	1988.1774-01	Easisalary Pty Ltd	Payroll Deduction	596.79

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
19/04/2022	1988.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	374.57
19/04/2022	1987.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	32,852.41
20/04/2022	1989.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery Commission	17.05
20/04/2022	1989.211-01	Apace Aid (Inc)	Landscaping supplies	732.60
20/04/2022	1989.2058-01	Aust West Auto Electrical Pty Ltd	2x30 amp 5 pin Relays	213.58
20/04/2022	1989.139-01	Australia Post (StarTrack)	Daily mail collected and delivered	3,910.48
20/04/2022	1989.593-01	Australia Post (StarTrack)	Reply paid	5.06
20/04/2022	1989.109-01	Award Contracting	Locate All Services - Intersection North	643.50
20/04/2022	1989.2876-01	B M & L S Duffield T/As G Force Pri	1000 DL Flyers	205.37
20/04/2022	1989.544-01	B M Pember	IT Software Support	12,903.00
20/04/2022	1989.1102-01	Betta Turf	Turf supplies	195.00
20/04/2022	1989.62-01	Bunnings Group Ltd	Hardware Supplies	16.22
20/04/2022	1989.2704-01	Butler Settineri (Audit) Pty Ltd	Financial Management Review	9,570.00
20/04/2022	1989.571-01	City of Subiaco	Long service leave contribution	8,156.09
20/04/2022	1989.2462-01	Club Holdings Pty Ltd T/A Horizons West Bus & Coach	Cott Cat bus service - Sculptures by the Sea	20,887.61
20/04/2022	1989.1427-01	Cottesloe Rugby Union Football Club	Contribution for Floor Replacement	20,000.00
20/04/2022	1989.1503-01	Diamond Hire	Two Day Hire of Cherry Picker	800.00
20/04/2022	1989.3651-01	E C Healy	Rates Refund	5,930.00
20/04/2022	1989.2341-01	Electricity Generation and Retail (Synergy)	Electricity supply	16,456.65
20/04/2022	1989.1115-01	Green Skills Inc	5 Days Watering	676.50
20/04/2022	1989.2570-01	Greenshed Pty Ltd Trading as Living	Provide Soil Test for Harvey Field	220.00
20/04/2022	1989.1042-01	Iron Mountain Australia Group Pty L	Secure storage of records	366.78
20/04/2022	1989.3654-01	M Finnigan	Hall hire fee refund	2,815.00
20/04/2022	1989.89-01	Major Motors Pty Ltd	Vehicle maintenance	1,050.87
20/04/2022	1989.88-01	Managed IT Pty Ltd	88 Managed Licenses - Skykick Backup	731.81
20/04/2022	1989.19-01	McLeods Barristers & Solicitors	Legal advice	3,238.82
20/04/2022	1989.1245-01	Nu-Trac Rural Contracting	Beach Cleaning - Mar 22	13,376.00
20/04/2022	1989.2317-01	P J & P V Nelson	Rates Refund	1,362.28
20/04/2022	1989.851-01	Payroll Paper Solutions	Box of 750 Payslips	173.25
20/04/2022	1989.561-01	Perth Region NRM	Staff training	1,100.00
20/04/2022	1989.1728-01	Pirtek (Fremantle) Pty Ltd	Bobcat service	46.61
20/04/2022	1989.976-01	PRW Contracting Pty Ltd T/A Claremont asphalt	Asphalt supplies	6,897.00
20/04/2022	1989.2886-01	Quadient Finance Australia Pty Ltd	Folding machine lease	411.40
20/04/2022	1989.2067-01	Rico Enterprises P/L atf Rico Famil T/as Solo	Drain cleaning service	14,368.75
20/04/2022	1989.738-01	Securepay Pty Ltd	Web Payments PrePaid Plan	1,540.00

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
20/04/2022	1989.3655-01	Shellabears Real Estate General Acc	Overpayment refund	263.07
20/04/2022	1989.3607-01	Simkim Pty Ltd T/as Aussie Plasterb	2 Boxes Ceiling Tiles	176.00
20/04/2022	1989.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Limestone supplies	568.80
20/04/2022	1989.2083-01	StrataGreen	Landscaping supplies	1,122.18
20/04/2022	1989.2817-01	T Bentley	Bond refund	300.00
20/04/2022	1989.3652-01	T Rowling	Bond refund	350.00
20/04/2022	1989.2504-01	The Fruit Box Group Pty Ltd	Milk Delivery	179.40
20/04/2022	1989.3629-01	The Trustee for Auslan Services Tru	2 Interpreters	477.40
20/04/2022	1989.661-01	T-Quip	Parts for Sweeper Brush Cables, Window R	462.75
20/04/2022	1989.3653-01	V Nelson	Rates Refund	674.57
20/04/2022	1989.3614-01	Valrose Pty Ltd	Consultancy Fee	28,111.99
20/04/2022	1989.118-01	Water Corporation	Water usage	277.83
20/04/2022	1989.1994-01	West Australian Newspaper Ltd	Newspaper Subscription	181.20
20/04/2022	1989.85-01	Western Metropolitan Regional Council	Waste Disposal	33,819.05
20/04/2022	1989.37-01	Winc Australia Pty Limited	General stationery	205.45
20/04/2022	1989.3382-01	Woodlands Distributors Pty Ltd	Dog Waste Bags	2,420.00
20/04/2022	1989.24-01	ZircoDATA Pty Ltd	Record Storage	371.03
28/04/2022	1991.2-01	Australian Services Union	Payroll Deduction	233.10
28/04/2022	1991.3-01	Department of Human Services	Payroll Deduction	419.37
28/04/2022	1991.1774-01	Easisalary Pty Ltd	Payroll Deduction	606.79
28/04/2022	1991.3505-01	Fleet Choice Pty Ltd	Payroll Deduction	374.57
28/04/2022	1990.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	30,768.45
29/04/2022	1992.551-01	Australasian Performing Right Assoc	Music for Councils	291.19
29/04/2022	1992.2087-01	Australian Wide Taxation	Staff training	445.00
29/04/2022	1992.544-01	B M Pember	IT Software Support	8,855.00
29/04/2022	1992.3497-01	B Wylynko	Elected member expense claim	4,275.00
29/04/2022	1992.3150-01	BrightMark Group Pty Ltd	Cleaning of Indiana public toilet	6,943.93
29/04/2022	1992.62-01	Bunnings Group Ltd	Hardware Supplies	347.60
29/04/2022	1992.2953-01	C G Harben	Elected member expense claim	4,275.00
29/04/2022	1992.2952-01	C Masarei	Elected member expense claim	4,275.00
29/04/2022	1992.2248-01	Coastline Mowers	Mower maintenance	416.80
29/04/2022	1992.47-01	Collisters Electrical	Disconnect Power Feed - Anderson Pavilion	275.00
29/04/2022	1992.32-01	D Derwin	Staff reimbursement	141.85
29/04/2022	1992.1361-01	Department of Transport	Vehicle search fee	4,814.10
29/04/2022	1992.2341-01	Electricity Generation and Retail	Electricity supply	399.99

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
29/04/2022	1992.1479-01	Environmental Wastewater C S Pty Lt	Street Sweeping	6,594.50
29/04/2022	1992.77-01	Galvins Plumbing Supplies	Replacement Filter	1,317.25
29/04/2022	1992.2346-01	H B Sadler	Elected member expense claim	5,993.75
29/04/2022	1992.3644-01	Hardrock Capital Pty Ltd	Bond refund	1,500.00
29/04/2022	1992.3347-01	Hidrive Group Pty Ltd	Transfer of Rangers Vehicle Body to new ute	6,588.38
29/04/2022	1992.758-01	Jag Demolition Pty Ltd	Infrastructure bond refund	1,500.00
29/04/2022	1992.2951-01	K P Barrett	Elected member expense claim	4,275.00
29/04/2022	1992.2345-01	L Young	Elected member expense claim	13,275.00
29/04/2022	1992.22-01	Landgate - VGO	Gross Rental Valuations	1,004.86
29/04/2022	1992.2955-01	M C Bulbeck	Elected member expense claim	4,275.00
29/04/2022	1992.2340-01	M Harkins	Elected member expense claim	4,275.00
29/04/2022	1992.3660-01	M J Ewing	Bond refund	200.00
29/04/2022	1992.3484-01	M T Duckett	Emergency management services	462.45
29/04/2022	1992.3659-01	M84 Construction Pty Ltd	Infrastructure bond refund	1,500.00
29/04/2022	1992.89-01	Major Motors Pty Ltd	Vehicle maintenance	876.26
29/04/2022	1992.2366-01	Market Creations Pty Ltd	Near Me Module for the Towns Website	2,762.00
29/04/2022	1992.1915-01	Marketforce Pty Ltd	Advertising	4,759.97
29/04/2022	1992.19-01	McLeods Barristers & Solicitors	Legal advice	16,167.62
29/04/2022	1992.3657-01	N PAAS	Infrastructure bond refund	1,000.00
29/04/2022	1992.3117-01	oOh!media Operations Pty Ltd	Adshel Adverstising Sculptures	1,046.50
29/04/2022	1992.3661-01	Osborne Autos Pty Ltd T/as Osborne Park Isuzu	Vehicle -Isuza Dmax Crew Cab	37,741.45
29/04/2022	1992.3662-01	P M Owens	Planning bond refund	1,921.11
29/04/2022	1992.2954-01	P R Macfarlane	Elected member expense claim	4,275.00
29/04/2022	1992.183-01	Porter Consulting Engineers	Eric St public shared path RFQ detail design	9,102.50
29/04/2022	1992.3658-01	Praxis Build Pty Ltd	Infrastructure bond refund	1,500.00
29/04/2022	1992.2322-01	Price Consulting Group Pty Ltd	Enterprise Bargaining Agreement Consultation	2,145.00
29/04/2022	1992.3647-01	Ray White Cottesloe	Rates Refund	395.62
29/04/2022	1992.2067-01	Rico Enterprises P/L atf Rico Famil T/as Solo	Stormwater drainage	95,487.37
29/04/2022	1992.2749-01	Rottnest Channel Swim Association	Bond refund	1,000.00
29/04/2022	1992.75-01	Safety Zone Australia Pty Ltd	Protective clothing	47.85
29/04/2022	1992.2601-01	Sea Containers WA Pty Ltd	20 FT Storage Container & 20Ft Changing	233.20
29/04/2022	1992.55-01	Shire of Peppermint Grove	2022 Australia Day contribution	3,053.47
29/04/2022	1992.1997-01	Stone Supplies WA Pty Ltd T/A Creat	Lawn Mix supplies	302.80
29/04/2022	1992.3656-01	T Kinneen	Stale Cheque 27011	100.00
29/04/2022	1992.113-01	Telstra Corporation Limited	Telecommunication charges	2,556.20

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
29/04/2022	1992.3629-01	The Trustee for Auslan Services Tru	2xAuslan Interpreters	477.40
29/04/2022	1992.1956-01	Toolmart Australia Pty Ltd	25 Cut Off Blades	80.00
29/04/2022	1992.128-01	Total Packaging (WA) Pty Ltd	Dog Waste Bags	3,523.52
44680	1992.2512-01	Trustee for Fiford Family Trust T/A	Tree Inspections	137.50
44,680	1992.3609-01	Veracity Services Pty Ltd	Repairs to Fire Damaged Public Toilets	35,653.20
29/04/2022	1992.2203-01	Vinsan Contacting Pty Ltd	Infrastructure bond refund	683.80
29/04/2022	1992.2852-01	W H Location Services Pty Ltd	Service Location Services Anderson Pavilion	1,346.91
29/04/2022	1992.84-01	West Australian Local Government Assoc	Various	8,280.18
TOTAL:				<u><u>1,110,577.19</u></u>