

# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2021 TO 31 AUGUST 2021

PRESENTED TO THE COUNCIL MEETING  
ON 28 SEPTEMBER 2021

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 August 2021**

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

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**Town of Cottesloe**  
**Compilation Report**  
For the Period Ended 31 August 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 31 August 2021 of \$12,191,880

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

**Preparation**

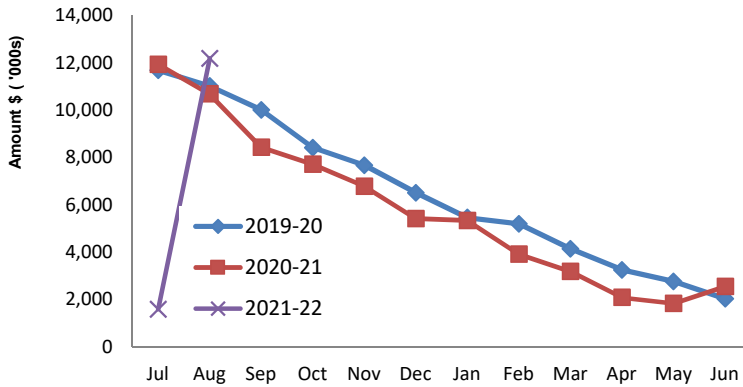
Prepared by: Lauren Davies

Reviewed by: Shane Collie

Date prepared: 10/09/2021

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 August 2021

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



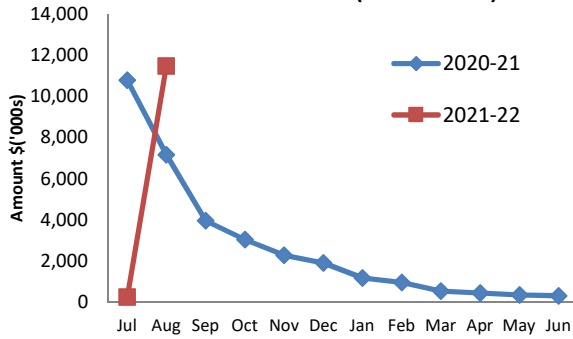
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 3,183,122
Restricted	\$ 9,218,558
	\$ 12,401,680

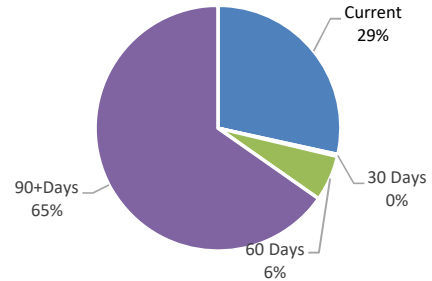
**Receivables**

Rates	\$ 9,586,700
Other	\$ 2,498,630
	\$ 12,085,330

**Rates Receivable (Refer Note 6)**



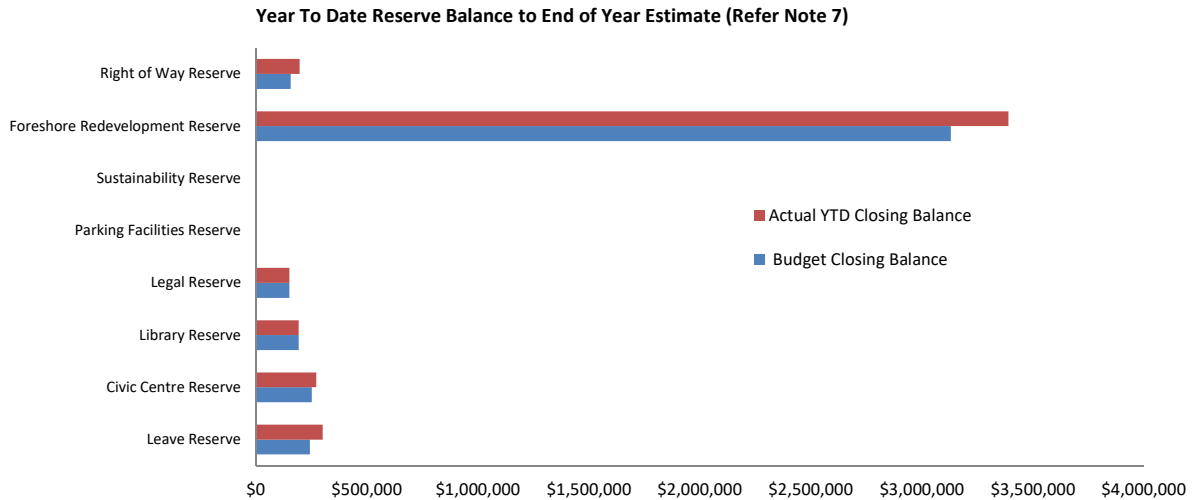
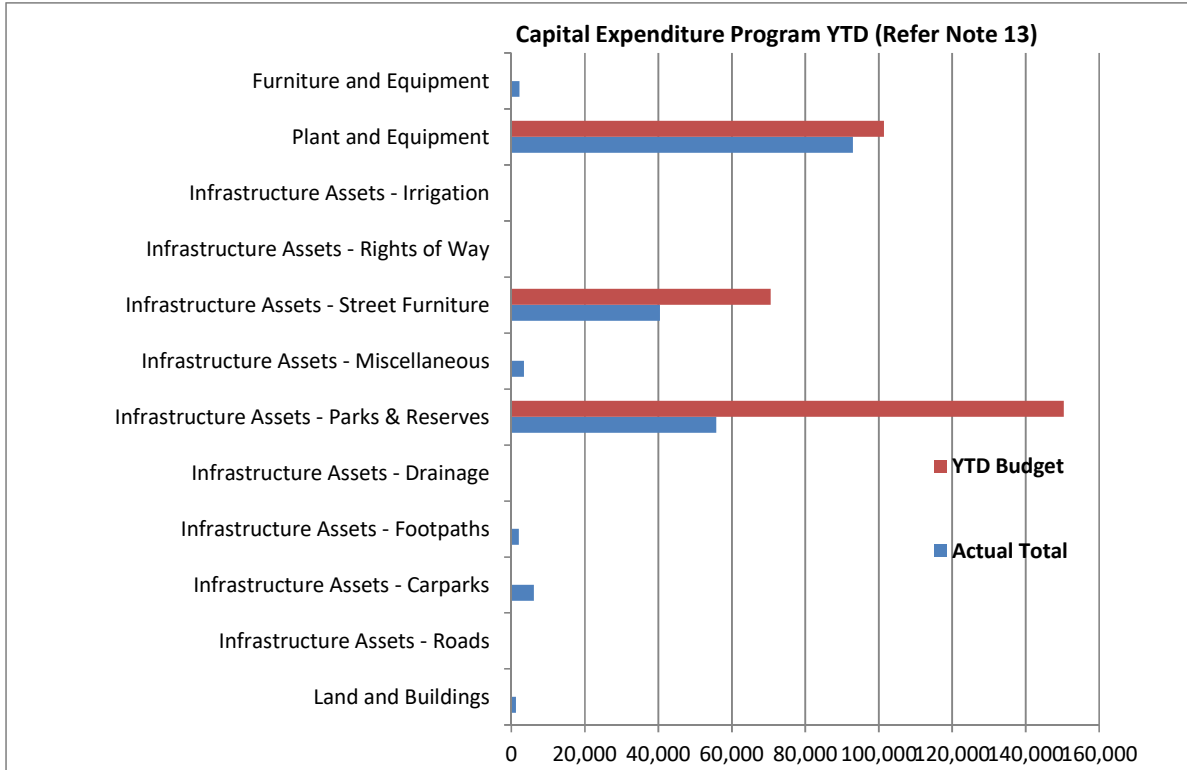
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**Comments**

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

**Town of Cottesloe**  
**Monthly Summary Information**  
 For the Period Ended 31 August 2021

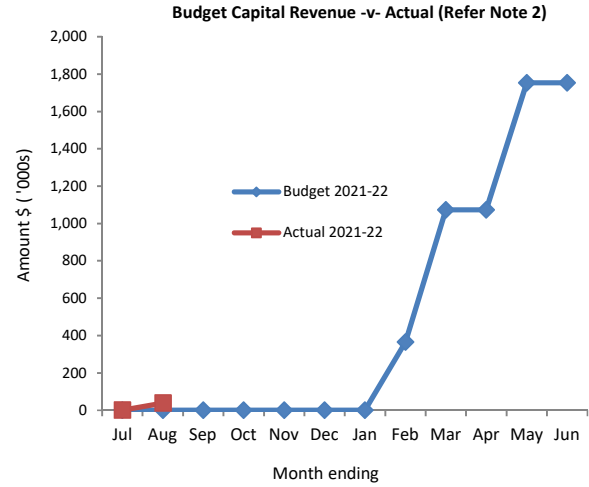
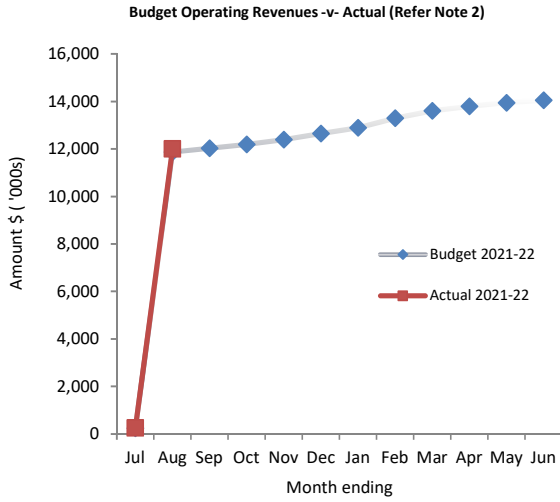


**Comments**

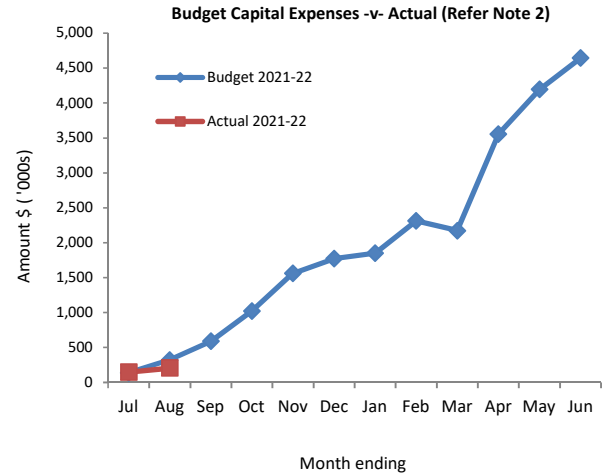
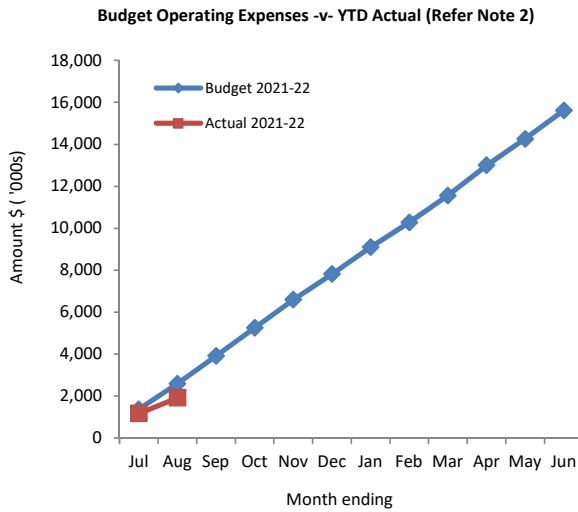
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**Town of Cottesloe**  
**Monthly Summary Information**  
 For the Period Ended 31 August 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 31 August 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	54,714	85,535	288,866	(30,821)	(36%)
Governance	68	751	4,500	(683)	(91%)
Law, Order and Public Safety	3,350	5,796	70,050	(2,446)	(42%)
Health	6,960	75,481	92,900	(68,521)	(91%)
Education and Welfare	872	13,351	32,900	(12,479)	(93%)
Community Amenities	227,697	149,037	564,100	78,660	53%
Recreation and Culture	95,499	122,705	476,567	(27,206)	(22%)
Transport	250,813	83,936	1,053,000	166,877	199%
Economic Services	49,526	50,472	187,800	(946)	(2%)
Other Property and Services	16,948	184	1,100	16,764	9111%
Total Operating Revenue	12,005,571	11,864,693	14,049,228	140,878	
<b>Operating Expense</b>					
General Purpose Funding	(58,482)	(63,909)	(345,970)	5,427	(8%)
Governance	(33,812)	(151,862)	(941,159)	118,050	(78%)
Law, Order and Public Safety	(69,910)	(69,044)	(476,487)	(866)	1%
Health	(38,005)	(43,722)	(282,269)	5,717	(13%)
Education and Welfare	(81,044)	(51,442)	(311,577)	(29,602)	58%
Community Amenities	(565,231)	(663,017)	(4,005,297)	97,786	(15%)
Recreation and Culture	(456,401)	(829,450)	(4,891,048)	373,049	(45%)
Transport	(534,817)	(616,841)	(3,849,082)	82,024	(13%)
Economic Services	(61,327)	(65,708)	(507,737)	4,381	(7%)
Other Property and Services	(13,315)	(33,558)	(7,064)	20,243	(60%)
Total Operating Expenditure	(1,912,344)	(2,588,553)	(15,617,690)	676,209	
<b>Funding Balance Adjustments</b>					
Add back Depreciation	405,843	407,100	2,442,097	(1,257)	(0%)
Adjust Non Current Receivables	620	0	0	620	
Adjustment for increase in current provisions written back	(732)	0	0	(732)	
Adjustment for decrease in Non-Current Employee Provisions	118,586	0	(15,028)	118,586	
<b>Net Cash from Operations</b>	<b>10,617,544</b>	<b>9,683,240</b>	<b>858,607</b>	<b>934,304</b>	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	0	0	1,754,321	0	
Proceeds from Disposal of Assets	37,764	60,000	140,000	(22,236)	(37%)
Total Capital Revenues	37,764	60,000	1,894,321	(22,236)	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 August 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	(1,244)	0	(1,428,200)	(1,244)	
Plant and Equipment	13	(92,934)	(101,462)	(240,462)	8,528	(8%)
Infrastructure - Roads	13	0	0	(326,950)	0	
Infrastructure - Car parks	13	(6,098)	0	(40,000)	(6,098)	
Infrastructure - Footpaths	13	(2,016)	0	(90,000)	(2,016)	
Infrastructure - Drainage	13	0	0	(750,000)	0	
Infrastructure - Parks & Reserves	13	(55,769)	(150,364)	(1,143,409)	94,595	(63%)
Infrastructure - Miscellaneous	13	(9,027)	0	(190,000)	(9,027)	
Infrastructure - Streetscape	13	(34,852)	(70,608)	(307,198)	35,756	(51%)
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
<b>Total Capital Expenditure</b>		<b>(204,113)</b>	<b>(322,434)</b>	<b>(4,592,719)</b>	<b>118,321</b>	
<b>Net Cash from Capital Activities</b>		<b>(166,349)</b>	<b>(262,434)</b>	<b>(2,698,398)</b>	<b>96,085</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	(147,127)	(51,469)	(388,093)	(95,658)	186%
Transfer to Reserves	7	(3,944)	(3,394)	(240,221)	(550)	16%
<b>Net Cash from Financing Activities</b>		<b>(151,071)</b>	<b>(54,863)</b>	<b>1,282,861</b>	<b>(96,208)</b>	
<b>Net Operations, Capital and Financing</b>		<b>10,300,124</b>	<b>9,365,943</b>	<b>(556,930)</b>	<b>934,181</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,891,756</b>	<b>556,930</b>	<b>556,930</b>	<b>1,334,826</b>	<b>240%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>12,191,880</b>	<b>9,922,873</b>	<b>0</b>	<b>2,269,007</b>	

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

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



**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 August 2021**

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
<b>Operating Revenues</b>						
	9	11,299,124	11,277,445	11,277,445	21,679	0%
	11	121,460	51,807	303,458	69,653	134%
		525,830	505,389	2,204,350	20,441	4%
		10,488	29,628	137,995	(19,140)	(65%)
		36,241	424	125,980	35,817	8447%
		<b>11,993,143</b>	<b>11,864,693</b>	<b>14,049,228</b>	<b>128,450</b>	
<b>Operating Expense</b>						
		(682,667)	(1,004,791)	(5,572,747)	322,124	32%
		(645,947)	(916,718)	(6,399,748)	270,771	30%
		(38,619)	(64,489)	(357,220)	25,870	40%
		(405,843)	(407,100)	(2,442,097)	1,257	0%
		(32,917)	(69,481)	(232,046)	36,564	53%
		(106,351)	(90,768)	(195,772)	(15,583)	(17%)
		0	(35,206)	(418,060)	35,206	100%
		<b>(1,912,344)</b>	<b>(2,588,553)</b>	<b>(15,617,690)</b>	<b>676,209</b>	
<b>Funding Balance Adjustments</b>						
		405,843	407,100	2,442,097	(1,257)	(0%)
		118,586	0	(15,028)	118,586	
		<b>10,605,116</b>	<b>9,683,240</b>	<b>858,607</b>	<b>921,876</b>	
<b>Capital Revenues</b>						
	11	12,428	0	1,754,321	12,428	
	8	37,764	60,000	140,000	(22,236)	(37%)
		<b>50,192</b>	<b>60,000</b>	<b>1,894,321</b>	<b>(9,808)</b>	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 August 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	(1,244)	0	(1,428,200)	(1,244)	
Plant and Equipment	13	(92,934)	(101,462)	(240,462)	8,528	8%
Infrastructure - Roads	13	0	0	(326,950)	0	
Infrastructure - Car parks	13	(6,098)	0	(40,000)	(6,098)	
Infrastructure - Footpaths	13	(2,016)	0	(90,000)	(2,016)	
Infrastructure - Drainage	13	0	0	(750,000)	0	
Infrastructure - Parks & Reserves	13	(55,769)	(150,364)	(1,143,409)	94,595	63%
Infrastructure - Miscellaneous	13	(9,027)	0	(190,000)	(9,027)	
Infrastructure - Streetscape	13	(34,852)	(70,608)	(307,198)	35,756	51%
Infrastructure - Rights of Way	13	0	0	(20,000)	0	
Infrastructure - Irrigation	13	0	0	(20,000)	0	
Total Capital Expenditure		(204,113)	(322,434)	(4,592,719)	118,321	
<b>Net Cash from Capital Activities</b>		<b>(153,921)</b>	<b>(262,434)</b>	<b>(2,698,398)</b>	<b>108,513</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	(147,127)	(51,469)	(388,093)	(95,658)	(186%)
Transfer to Reserves	7	(3,944)	(3,394)	(240,221)	(550)	(16%)
<b>Net Cash from Financing Activities</b>		<b>(151,071)</b>	<b>(54,863)</b>	<b>1,282,861</b>	<b>(96,208)</b>	
<b>Net Operations, Capital and Financing</b>		<b>10,300,124</b>	<b>9,365,943</b>	<b>(556,930)</b>	<b>934,181</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,891,756</b>	<b>556,930</b>	<b>556,930</b>	<b>1,334,826</b>	<b>240%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>12,191,880</b>	<b>9,922,873</b>	<b>0</b>	<b>2,269,007</b>	

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

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
**For the Period Ended 31 August 2021**

	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>CURRENT ASSETS</b>			
Receivables - Rates			
Rates	9,419,114	147,194	6,978,226
Emergency Services Levies	1,439,548	29,940	1,149,145
Rates and ESL Rebates	433,466	369	434,798
Receivables - Sundry Debtors			
Accounts Receivable - Debtors	32,666	190,917	208,943
Provision for Doubtful Debts - Debtors	(10,028)	(14,545)	(15,210)
Accounts Receivable - Infringements	459,674	436,601	390,934
Provision for Doubtful Debts - Infringements	(78,348)	(74,982)	(74,074)
Accrued Income	56,100	8,114	41,721
Prepayments	103,411	65,152	0
Loans	62,141	62,141	59,512
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(23,795)	(23,795)	(24,367)
Cash Assets			
Municipal Account	3,169,058	2,927,997	4,052,671
Till Floats & Petty Cash	1,300	1,300	700
Term Investments	12,764	12,764	1,512,709
Restricted - Reserves	8,543,874	8,543,238	9,093,995
Restricted - Trust Deposits	674,684	674,180	671,748
<b>TOTAL CURRENT ASSETS</b>	<b>24,328,984</b>	<b>13,019,940</b>	<b>24,515,608</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,766,380	578,443	1,902,456
Bonds - other creditors	630,106	613,334	704,251
Trust - POS	674,180	674,180	671,748
Income in Advance	0	142,451	26,778
Accrued Expenses	442,020	499,304	1,245,724
Long Service Leave to other LG's	15,093	15,093	0
Contract Liability		0	66,950
Interest Bearing Liabilities	183,486	329,882	310,650
Lease Liability	57,480	58,211	58,911
Provisions	1,051,833	1,052,565	900,221
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,820,578</b>	<b>3,963,463</b>	<b>5,887,689</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	1,238,882	1,249,999	1,310,245
Property Plant and Equipment			
Furniture and Equipment	908,209	917,484	1,168,749
Land and Buildings	67,267,457	67,359,353	83,472,573
Plant and Equipment	794,905	756,687	814,655
Equity Investments	583,635	583,635	734,521
Infrastructure			
Roads	13,875,272	14,008,850	14,356,965
Car Parks	1,014,367	1,022,055	1,093,792
Footpaths	5,056,954	5,086,966	5,236,060
Drainage	4,897,653	4,911,245	4,958,199
Parks and Reserves	2,853,245	2,814,460	2,817,666
Miscellaneous	8,478,547	8,523,086	7,596,211
Street Furniture	1,449,200	1,414,846	1,160,334
Right of Ways	974,485	983,639	967,674
Irrigation	183,737	183,737	170,027
<b>TOTAL NON CURRENT ASSETS</b>	<b>110,264,312</b>	<b>110,504,426</b>	<b>126,515,817</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
**For the Period Ended 31 August 2021**

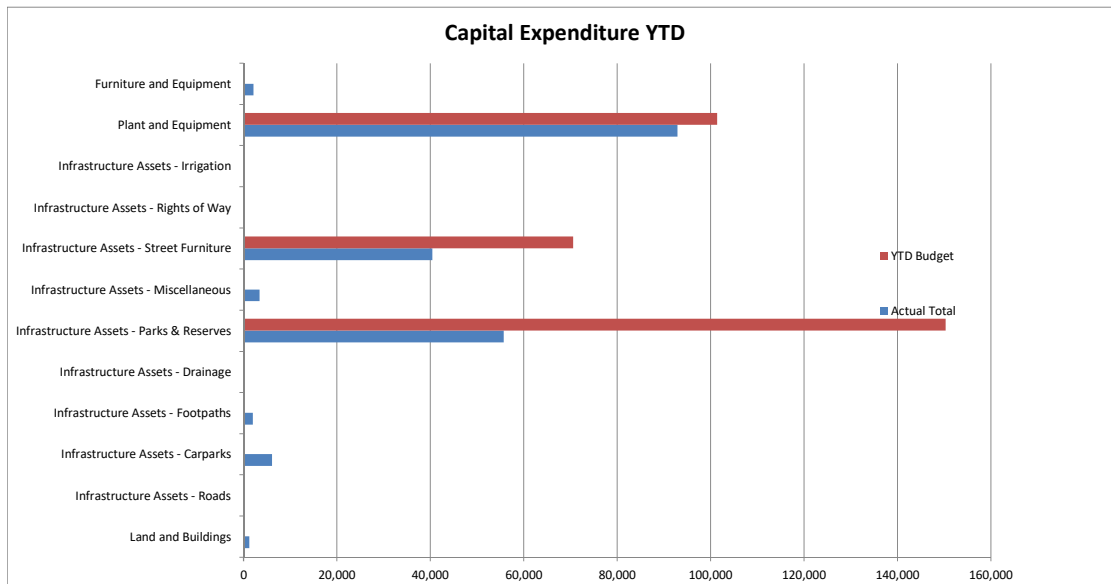
	2021-2022 YTD Actual \$	2020-2021 Actual \$	2020-2021 YTD Actual \$
<b>NON CURRENT LIABILITIES</b>			
Payables	13,157	13,157	6,785
Long Service Leave to other LG's	74,468	74,468	0
Interest Bearing Liabilities			
Debentures	2,810,904	2,810,904	3,140,786
Lease Liabilities	1,246,805	1,246,805	1,308,466
Provisions	257,375	138,789	149,423
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,402,709</b>	<b>4,284,123</b>	<b>4,605,460</b>
<b>NET ASSETS</b>	<b>125,370,009</b>	<b>115,276,780</b>	<b>140,538,276</b>
<b>EQUITY</b>			
Reserves - Cash Backed	8,593,128	8,589,184	9,093,995
Reserves - Asset Revaluation	78,032,503	78,032,503	91,986,389
Retained Surplus	38,744,378	28,655,093	39,457,892
<b>TOTAL EQUITY</b>	<b>125,370,009</b>	<b>115,276,780</b>	<b>140,538,276</b>
<b>RESERVES - CASH BACKED</b>			
Opening Balance	9,087,247	9,087,247	9,087,247
Transfer to Reserves	2,893,633	2,889,689	6,748
Transfer from Reserves	(3,387,752)	(3,387,752)	0
<b>TOTAL RESERVES - CASH BACKED</b>	<b>8,593,128</b>	<b>8,589,184</b>	<b>9,093,995</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	30,095,701
Change in Net Assets from Operations	10,301,415	208,186	9,368,939
Transfer from Reserve	3,387,752	3,387,752	0
Transfer to Reserve	(2,893,633)	(2,889,689)	(6,748)
<b>TOTAL RETAINED SURPLUS</b>	<b>38,744,378</b>	<b>28,655,093</b>	<b>39,457,892</b>
<b>TOTAL EQUITY</b>	<b>125,370,009</b>	<b>115,276,780</b>	<b>140,538,276</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 August 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	1,100	144	1,244	0	1,428,200	1,244
Infrastructure Assets - Roads	13	0	0	0	0	326,950	0
Infrastructure Assets - Carparks	13	0	6,098	6,098	0	40,000	6,098
Infrastructure Assets - Footpaths	13	0	2,016	2,016	0	90,000	2,016
Infrastructure Assets - Drainage	13	0	0	0	0	750,000	0
Infrastructure Assets - Parks & Reserves	13	55,636	133	55,769	150,364	1,143,409	(94,595)
Infrastructure Assets - Miscellaneous	13	3,227	200	3,427	0	190,000	3,427
Infrastructure Assets - Street Furniture	13	20,226	20,226	40,452	70,608	307,198	(30,156)
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	92,934	92,934	101,462	240,462	(8,528)
Furniture and Equipment	13	0	2,173	2,173	0	36,500	2,173
<b>Capital Expenditure Totals</b>		<b>80,189</b>	<b>123,924</b>	<b>204,113</b>	<b>322,434</b>	<b>4,592,719</b>	<b>(118,321)</b>

**Funded By:**

<b>Capital Grants and Contributions</b>	0	0	1,754,321	0
<b>Borrowings</b>	0	0	0	0
<b>Other (Disposals &amp; C/Fwd)</b>	37,764	60,000	140,000	(22,236)
<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>	0	0	1,779,338	0
<b>Own Source Funding - Operations</b>	166,349	262,434	919,060	(96,085)
<b>Capital Funding Total</b>	<b>204,113</b>	<b>322,434</b>	<b>4,592,719</b>	<b>(118,321)</b>



Comments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 31 August 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 31 August 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 31 August 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 31 August 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 31 August 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 31 August 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 31 August 2021**

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

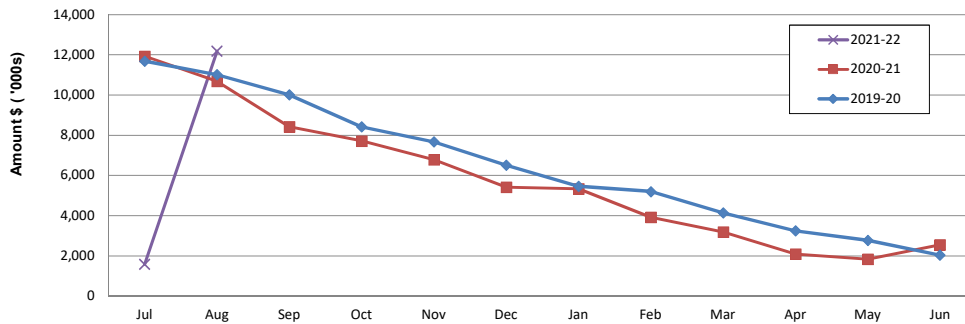
Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>				
General Purpose Funding - Other	(30,821)	(36%)	Timing	Advance payment of 2021/2022 Financial Assistance Grants in 2020/2021
Health	(68,521)	(91%)	Permanent	Reduced interest income on reserve investments
Community Amenities	78,660	53%	Timing	Health Fees invoiced in September
Recreation and Culture	(27,206)	(22%)	Part timing, part permanent	Timing of DAP fees, and Permanent for Bin Collection charges via Rates
Transport	166,877	199%	Timing	Timing on Lease Receipts.
			Permanent	Extra revenue from parking fines (\$133,125)
			Timing	Timing of the receipt of the Main Roads direct grant (\$26,937)
<b>Capital Revenues</b>				
Proceeds from Disposal of Assets	(22,236)	(37%)	Timing	Timing of asset disposals
<b>Operating Expenses</b>				
Governance	118,050	(78%)	Timing	Timing of salary & wages for leave cover
			Timing	Timing of allocation of administration costs to other departments
Education and Welfare	(29,602)	58%	Timing	Timing of Contribution to Shine
Community Amenities	97,786	(15%)	Timing	Timing of legal expenses and waste costs
Recreation and Culture	373,049	(45%)	Timing	Timing of expenditure at the foreshore parks and reserves
			Timing	Timing of expenditure on library contributions (\$140,750)
Transport	82,024	(13%)	Timing	Timing of road maintenance
<b>Capital Expenses</b>				
Infrastructure - Parks & Reserves	94,595	(63%)	Timing	Timing of Dutch Inn playground upgrade
Infrastructure - Streetscape	35,756	(51%)	Timing	Timing of Stree Tree planting
<b>Non Cash</b>				
Leave Provisions	118,586		Timing	Timing of employee leave provisions - reviewed every 6 months
<b>Financing</b>				
Repayment of Debentures & Leases	(95,658)	186%	Timing	Timing of repayment of Loans

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2021**

**Note 3: NET CURRENT FUNDING POSITION**

Note	Positive=Surplus (Negative=Deficit)		
	YTD 31 August 2021	30 June 2021	YTD 31 August 2020
	\$	\$	\$
<b>Current Assets</b>			
Municipal Account	3,169,058	2,927,997	4,052,671
Till Floats & Petty Cash	1,300	1,300	700
Term Investments	12,764	12,764	1,512,709
Restricted - Reserves	8,543,874	8,543,238	9,093,995
Restricted - Trust Deposits	674,684	674,180	671,748
Restricted - Bank	0	0	0
Rates	9,419,114	147,194	6,978,226
Emergency Services Levies	1,439,548	29,940	1,149,145
Rates and ESL Rebates	433,466	369	434,798
Accounts Receivable - Debtors	32,666	190,917	208,943
Provision for Doubtful Debts - Debtors	(10,028)	(14,545)	(15,210)
Accounts Receivable - Infringements	459,674	436,601	390,934
Provision for Doubtful Debts - Infringements	(78,348)	(74,982)	(74,074)
Accounts Receivable - Debtors - Library	0	0	0
Accrued Income	56,100	8,114	41,721
Self Supporting Loans	62,141	62,141	59,512
Prepayments	103,411	65,152	0
Long Service Leave from other LG's	0	0	0
Other	54,170	0	0
Inventories	33,355	33,355	34,157
Provision for Obsolescence - Inventories	(23,795)	(23,795)	(24,367)
	<b>24,383,154</b>	<b>13,019,940</b>	<b>24,515,608</b>
<b>Less: Current Liabilities</b>			
Payables	(1,766,380)	(578,443)	(1,902,456)
Bonds - other creditors	(630,106)	(613,334)	(704,251)
Trust - POS	(674,180)	(674,180)	(671,748)
Income in Advance	0	(142,451)	(26,778)
Accrued Expenses	(442,020)	(499,304)	(1,245,724)
Long Service Leave to other LG's	(15,093)	(15,093)	0
Contract Liability	0	0	(66,950)
Interest Bearing Liabilities	(183,486)	(329,882)	(310,650)
Other	0	0	0
Lease Liability	(57,480)	(58,211)	(58,911)
Provisions	(1,051,833)	(1,052,565)	(900,221)
	<b>(4,820,578)</b>	<b>(3,963,463)</b>	<b>(5,887,689)</b>
Less:			
Cash Reserves	7 (8,543,874)	(8,543,238)	(9,093,995)
Loans - Clubs	(62,141)	(62,141)	(59,512)
Add:			
Loans	183,486	329,882	310,650
Lease Liability	57,480	58,211	0
Provisions	1,051,833	1,052,565	900,221
<b>Net Current Funding Position</b>	<b>12,191,880</b>	<b>1,891,756</b>	<b>10,685,283</b>

**Note 3 - Liquidity Over the Year**



Comments - Net Current Funding Position

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2021**

**Note 4: CASH AND INVESTMENTS**

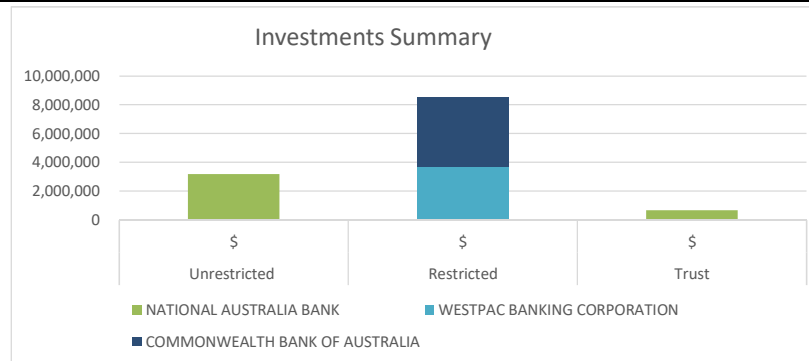
	Interest Rate	Green Deposit	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>								
Municipal Bank Account	Variable	N	3,169,058			3,169,058	NAB	At Call
(b) <b>Term Deposits</b>								
Term Deposit 12-770-3360	0.30%	N			674,684	674,684	NAB	20-Apr-22
Term Deposit 64-955-9802	0.26%	N	6,415			6,415	NAB	16-Sep-21
Term Deposit 53-888-6659	0.26%	N	6,349			6,349	NAB	16-Sep-21
Term Deposit 036-157 58-1864	0.20%	N		1,858,814		1,858,814	WESTPAC	15-Sep-21
Term Deposit 036-030 20-5968	0.32%	N		1,849,450		1,849,450	WESTPAC	04-Feb-22
Term Deposit 0210609070552 (Green Deposit)	0.24%	Y		622,067		622,067	CBA	07-Sep-21
Term Deposit 0210610057698 (Green Deposit)	0.24%	Y		934,035		934,035	CBA	08-Sep-21
Term Deposit 0210716081439 (Green Deposit)	0.21%	Y		1,620,081		1,620,081	CBA	14-Sep-21
Term Deposit 0210625073330 (Green Deposit)	0.21%	Y		1,659,427		1,659,427	CBA	24-Sep-21
<b>Total</b>			<b>3,181,822</b>	<b>8,543,874</b>	<b>674,684</b>	<b>12,400,380</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	3,181,822	0	674,684	3,856,506	31.1%	0	3,856,506
WESTPAC BANKING CORPORATION	0	3,708,264	0	3,708,264	29.9%	0	3,708,264
COMMONWEALTH BANK OF AUSTRALIA	0	4,835,610	0	4,835,610	39.0%	4,835,610	-
<b>TOTAL</b>	<b>3,181,822</b>	<b>8,543,874</b>	<b>674,684</b>	<b>12,400,380</b>	<b>100%</b>	<b>4,835,610</b>	<b>7,564,770</b>

**Comments/Notes - Investments**

All investments are within policy  
 90 day Bank bill rate as at 31 August 2021 0.01%



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 31 August 2021**

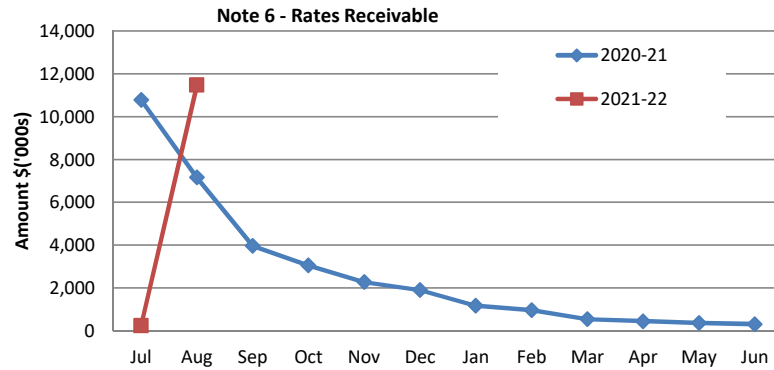
**Note 6: RECEIVABLES**

**Receivables - Rates**

	YTD 31 August 2021	YTD 31 August 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	(154,809)	(3,923,476)	(10,829,497)
Equals Current Outstanding	<b>11,459,714</b>	<b>7,163,835</b>	<b>315,399</b>
<b>Net Rates Collectable</b>	<b>11,459,714</b>	<b>7,163,835</b>	<b>315,399</b>
% Collected	1.33%	35.39%	97.17%

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

**Net Rates Collectable**  
 % Collected



**Comments/Notes - Receivables Rates**

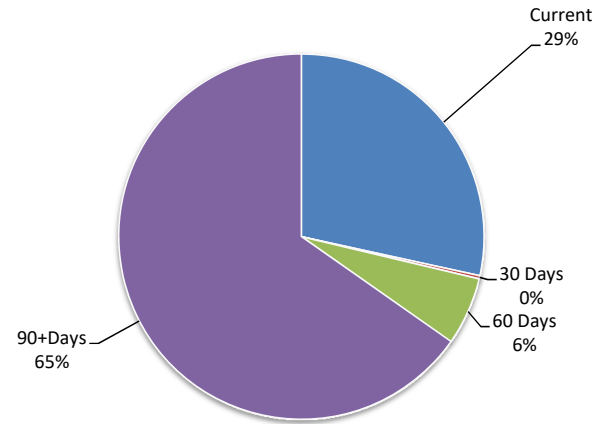
Rates were issued 19 August 2021, with a due date of 28 September 2021.

**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	9,289	91	1,967	21,319
<b>Total Receivables General Outstanding</b>				<b>32,666</b>

Amounts shown above include GST (where applicable)

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



**Comments/Notes - Receivables General**

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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	\$ 3,929.44	\$ 4,000.51	Health licence fees

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Comments/Notes - Receivables General

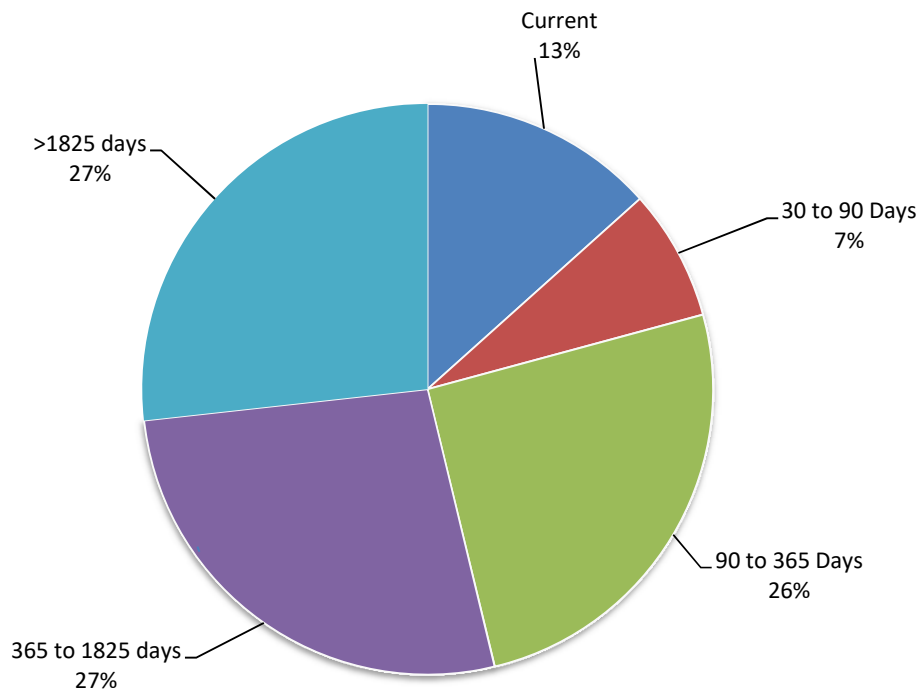
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2021**

**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	61,438	34,123	116,956	124,165	122,992
<b>Total Receivables General Outstanding</b>					<b><u>459,674</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 31 August 2021**

**Note 7: Cash Backed Reserve**

**2021-22**

Name	Sub Account	Opening	Opening	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
		Balance Budget	Balance Actual	Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	Actual YTD Closing Balance
Waste Management Reserve	219	\$ 198,873	\$ 198,895	\$ 496	\$ 91	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,369	\$ 198,986
Property Reserve	220	1,425,517	1,434,581	3,314	659	0	0	(1,000,000)	0	428,831	1,435,239
Parking Reserve	221	11,751	11,752	29	5	0	0	0	0	11,780	11,757
Infrastructure Reserve	226	358,454	388,231	896	178	169,892	0	(160,409)	0	368,833	388,409
Leave Reserve	227	299,447	299,458	749	138	0	0	(57,996)	0	242,200	299,595
Civic Centre Reserve	228	249,340	271,101	623	124	0	0	0	0	249,963	271,226
Library Reserve	229	190,845	190,851	477	88	0	0	0	0	191,322	190,938
Legal Reserve	262	149,694	149,699	374	69	0	0	0	0	150,068	149,768
Parking Facilities Reserve	266	0	0	0	0	0	0	0	0	0	0
Sustainability Reserve	267	0	0	0	0	0	0	0	0	0	0
Foreshore Redevelopment Reserve	273	3,721,030	3,388,780	7,993	1,556	0	0	(598,929)	0	3,130,094	3,390,336
Right of Way Reserve	276	125,309	195,316	313	90	50,000	0	(20,000)	0	155,622	195,405
Sculpture and Artworks	299	118,189	118,193	296	54	0	0	0	0	118,485	118,247
Green Infrastructure Reserve Fund	307	189,798	189,802	474	87	0	0	0	0	190,272	189,889
Active Transport Reserve	308	514,711	514,723	1,287	236	0	0	0	0	515,998	514,959
Information Technology Reserve	309	667,776	692,787	1,669	318	0	0	0	0	669,445	693,105
Recreation Precinct Reserve	310	0	9,554	0	4	0	0	0	0	0	9,558
Shark Barrier Reserve	323	135,460	135,464	339	62	0	0	0	0	135,799	135,526
Public Open Space Reserve	384	400,000	400,000	1,000	184	0	0	0	0	401,000	400,184
		<b>8,756,194</b>	<b>8,589,185</b>	<b>20,329</b>	<b>3,944</b>	<b>219,892</b>	<b>0</b>	<b>(1,837,334)</b>	<b>0</b>	<b>7,159,081</b>	<b>8,593,129</b>

**Comments/Notes - Reserves**

One bank transfer from reserve to municipal still to occur for June 2021

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2021**

**Note 8: CAPITAL DISPOSALS**

Actual Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
					YTD 31 08 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	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
<b>37,764</b>	<b>0</b>	<b>37,764</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 31 August 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>					<b>11,299,124</b>				<b>11,277,711</b>
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 31 August 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		125,441	263,264	2,754,758	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	142,313	329,882	2,998,473	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 31 August 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		24,468	53,733
Grants Commission - Roads	WALGGC	47,165		47,165		9,777	37,388
<b>GOVERNANCE</b>							
Occupational Health and Safety Initiatives	Local Government Insurance Services	200		200			200
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>							
CCTV Project		30,000		30,000			30,000
<b>COMMUNITY AMENITIES</b>							
Food Organic Garden Organics	Department of Water & Environmental Regulation	20,000		20,000			20,000
<b>RECREATION AND CULTURE</b>							
Coastal monitoring project	Department of Planning, Lands and Heritage	10,500		10,500			10,500
Beach Emergency Signs	Department of Local Government	13,536		13,536			13,536
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	38,500		38,500		50,000	0
Coastal monitoring - visual	Department of Planning, Lands and Heritage	11,800		11,800		3,540	8,260
Dune restoration planting tube stocks	Department of Planning, Lands and Heritage - Coastwest	6,738		6,738		6,738	0
Contribution towards ANZAC day	RSL	1,818		1,818			1,818
Dutch Inn	Government Departments	218,000			218,000		218,000
Drainage Construction - Foreshore	Government Departments & Insurance	118,071			118,071		118,071
Anderson Pavillion	Department of Local Government Sports and Recreation CSRFF	400,000			400,000		400,000
Log Fencing	Government Departments	30,000			30,000		30,000
<b>TRANSPORT</b>							
Direct Grant	Main Roads WA	25,000		25,000		26,937	0
Grant st Beach Dune restoration	Coastwest	20,000		20,000			20,000
Eric St Shared Path	Department of Transport	35,000			35,000		35,000
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	66,950			66,950		66,950
Main Roads - Railway st	Main Roads WA	173,300			173,300		173,300
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		20,000
Contributions	Various	0				2,727	
<b>TOTALS</b>		<b>1,377,779</b>	<b>0</b>	<b>303,458</b>	<b>1,074,321</b>	<b>136,615</b>	<b>1,257,328</b>

Operating  
Non-Operating

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

121,460  
12,428  
133,888



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 31-Aug-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 31 August 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	6,098	0	20,000	6,098	
○	<b>Car Parks Total</b>		<b>6,098</b>	<b>0</b>	<b>40,000</b>	<b>6,098</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	2,016	0	70,000	2,016	
○	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	0	0	20,000	0	
○	<b>Footpaths Total</b>		<b>2,016</b>	<b>0</b>	<b>90,000</b>	<b>2,016</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	55,636	150,364	388,409	(94,728)	
○	East Cottesloe Playground	30.7035.2	0	0	340,000	0	
○	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>55,769</b>	<b>150,364</b>	<b>1,143,409</b>	<b>(94,595)</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	0	16,200	0	
○	Sports Precinct Development	35.4010.2	0	0	1,400,000	0	
	Rugby Clubhouse	35.4170.2	1,244	0	0	1,244	In C/fwd 20-21 surplus, which has a \$77k budget remaining
○	<b>Buildings Total</b>		<b>1,244</b>	<b>0</b>	<b>1,428,200</b>	<b>1,244</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	8,827	0	120,000	8,827	
○	Beach Access Closures	45.4131.2	200	0	50,000	200	
○	End of Trip Facilities - Perth to Fremantle Stage 1	45.1055.2	0	0	20,000	0	
○	<b>Miscellaneous Infrastructure Total</b>		<b>9,027</b>	<b>0</b>	<b>190,000</b>	<b>9,027</b>	

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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	34,852	70,608	294,198	(35,756)	
<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>34,852</b>	<b>70,608</b>	<b>307,198</b>	<b>(35,756)</b>	
	<b>Plant , Equipment &amp; Vehicles Total</b>						
<input type="radio"/>	Plant, Machinery & Equipment	47.9000.2	92,934	101,462	240,462	(8,528)	
<input type="radio"/>	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>92,934</b>	<b>101,462</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>201,940</b>	<b>322,434</b>	<b>4,592,719</b>	<b>(111,966)</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>
2/08/2021	1867.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 11,828.36
4/08/2021	1868.3445-01	A Rydings	Infrastructure bond refund	\$ 1,500.00
4/08/2021	1868.3444-01	Addstyle Constructions Pty Ltd	Infrastructure bond refund	\$ 1,500.00
4/08/2021	1868.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering supplies	\$ 55.52
4/08/2021	1868.551-01	Australasian Performing Right Assoc	Music license fee	\$ 294.39
4/08/2021	1868.2424-01	Corsign WA Pty Ltd	Signage supplies	\$ 231.00
4/08/2021	1868.32-01	D Derwin	Reimbursement	\$ 141.85
4/08/2021	1868.1680-01	Department of Fire & Emergency Serv	Annual fire alarm monitoring	\$ 1,881.00
4/08/2021	1868.3449-01	I A Guadarrama	Bond refund	\$ 100.00
4/08/2021	1868.3450-01	I P Rakich	Rates Refund	\$ 1,853.31
4/08/2021	1868.1398-01	LGIS	Insurance	\$ 149,141.01
4/08/2021	1868.523-01	Local Government Professionals	Membership fees	\$ 531.00
4/08/2021	1868.3447-01	M D Watson	Town contribution towards new crossover	\$ 1,800.00
4/08/2021	1868.19-01	McLeods Barristers & Solicitors	Legal services	\$ 1,011.13
4/08/2021	1868.1863-01	Perth Aquatic, Seed, & Ecological	Pond maintenance	\$ 220.00
4/08/2021	1868.3434-01	R Davey	Infringement withdrawn refund	\$ 171.60
4/08/2021	1868.2067-01	SOLO resource recovery	Waste removal service	\$ 74,732.90
4/08/2021	1868.3378-01	John Hughes Volkwagon	Vehicle parts	\$ 2,550.75
4/08/2021	1868.3446-01	Roof & Wall Doctor	Infrastructure bond refund	\$ 3,000.00
4/08/2021	1868.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 162.71
4/08/2021	1868.3443-01	Solar Shade Pty Ltd	Infrastructure bond refund	\$ 1,000.00
4/08/2021	1868.1997-01	Creation Landscaping	Lawn mix supplies	\$ 54.90
4/08/2021	1868.3448-01	3E Consulting	Lighting design	\$ 3,960.00
4/08/2021	1868.85-01	Western Metropolitan Regional Council	Verge valet collection	\$ 8,288.94
4/08/2021	1868.1626-01	Young's Plumbing Service Pty Ltd	Plumbing service	\$ 244.75
6/08/2021	00027207	City of Nedlands	Temp labour hire	\$ 5,660.60

**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
6/08/2021	00027208	T J Pries	Bond refund	\$ 100.00
9/08/2021	1869.1098-01	National Australia Bank Business Vi	South Australian vehicle registration search \$10.00	\$ 675.57
			South Australian vehicle registration search \$10.00	
			Queensland plate search \$112.20	
			Adobe creative cloud \$29.99	
			Zoom Standard pro monthly \$177.05	
			Adobe teams acrobat \$199.94	
			Adobe all-apps \$76.99	
			Mailchimp monthly plan \$35.04	
			Credit card fee \$24.36	
10/08/2021	1870.2191-01	Air Concepts Pty Ltd TA Airflow	Quarterly air con maintenance	\$ 1,008.15
10/08/2021	1870.544-01	B M Pember	IT Software Support	\$ 5,049.00
10/08/2021	1870.1683-01	Beacon Equipment	Various hardware	\$ 1,631.00
10/08/2021	1870.188-01	Bob Jane T-Mart	Vehicle maintenance	\$ 35.00
10/08/2021	1870.3451-01	Invision investigations	Consultation service	\$ 2,250.00
10/08/2021	1870.2017-01	Clark Equipment	Vehicle maintenance	\$ 827.33
10/08/2021	1870.2424-01	Corsign WA Pty Ltd	Signage supplies	\$ 2,684.00
10/08/2021	1870.2354-01	CSCH Pty Ltd t/as Charles Service	Monthly cleaning services	\$ 4,604.83
10/08/2021	1870.1503-01	Diamond Hire	Hire of fence	\$ 1,072.50
10/08/2021	1870.77-01	Galvins Plumbing Supplies	Plumbing service	\$ 299.58
10/08/2021	1870.210-01	Hays Specialist Recruitment (Aust.)	Labour hire	\$ 4,093.47
10/08/2021	1870.22-01	Landgate - VGO	Valuation expenses	\$ 173.84
10/08/2021	1870.3440-01	Lions Club of Claremont Nedlands In	Delivery of Letters to Residents	\$ 200.00
10/08/2021	1870.523-01	Local Government Professionals	Membership fee	\$ 531.00
10/08/2021	1870.3452-01	M Hetland	Bond refund	\$ 200.00
10/08/2021	1870.1915-01	Marketforce Pty Ltd	Toilet facility consultation advertising	\$ 3,120.10
10/08/2021	1870.19-01	McLeods Barristers & Solicitors	Legal services	\$ 535.28
10/08/2021	1870.79-01	Perth Irrigation Centre	Retic part service	\$ 1,293.20
10/08/2021	1870.201-01	The Environmental Printing Company	Envelopes	\$ 506.00

**LIST OF ACCOUNTS - AUGUST 2021**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
10/08/2021	1870.84-01	West Australian Local Government As	Staff training	\$ 488.00
10/08/2021	1870.1949-01	West Coast Shade Pty Ltd	Repairs to shade sails various sites	\$ 1,122.00
10/08/2021	1870.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 13,206.66
10/08/2021	1870.6-01	Western Suburbs Building & Landscap	Supply of grey cement and plasters sand	\$ 73.20
10/08/2021	1870.37-01	Winc Australia Pty Limited	General stationery	\$ 851.33
10/08/2021	1870.1626-01	Young's Plumbing Service Pty Ltd	Plumbing service	\$ 1,167.70
10/08/2021	1870.24-01	ZircoDATA Pty Ltd	Record storage	\$ 399.87
11/08/2021	1871.3402-01	Amber Technology Limited	Extended acoustic pack XL2 for sound level meter	\$ 2,043.00
11/08/2021	1871.941-01	Boatshed Market Pty Ltd T/A Boatshe	Catering supplies	\$ 283.90
11/08/2021	1871.188-01	Bob Jane T-Mart	Vehicle maintenance	\$ 45.00
11/08/2021	1871.1541-01	Cat Welfare Society Inc T/A Cat Hav	Daily impound fee	\$ 27.50
11/08/2021	1871.1464-01	D U Electrical Pty Ltd	Supply floor meter	\$ 1,267.20
11/08/2021	1871.1503-01	Diamond Hire	Hire of cherry picker	\$ 466.00
11/08/2021	1871.2296-01	HiTech Security (WA) Pty Ltd	Sim card subscription CCTV	\$ 239.25
11/08/2021	1871.1915-01	Marketforce Pty Ltd	Business cards and name badges order	\$ 752.46
11/08/2021	1871.3190-01	Marsh Pty Ltd	Staff training	\$ 1,848.00
11/08/2021	1871.2674-01	Ricoh Australia Pty Ltd	Copier printing	\$ 795.29
12/08/2021	1874.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 11,758.08
12/08/2021	1873.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$ 27,594.12
16/08/2021	1875.2-01	Australian Services Union	Payroll Deduction	\$ 259.00
16/08/2021	1872.98000-01	Australian Taxation Office	Payroll Deduction	\$ 1,670.34
16/08/2021	1875.3-01	Department of Human Services	Payroll Deduction	\$ 426.61
16/08/2021	1875.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 606.79
18/08/2021	1876.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering supplies	\$ 79.91
18/08/2021	1876.198-01	Australian Institute of Management	Staff training	\$ 1,290.00
18/08/2021	1876.62-01	Bunnings Group Ltd	Various hardware	\$ 308.08
18/08/2021	1876.82-01	Civica Pty Ltd	Annual license support & maintenance	\$ 35,038.10
18/08/2021	1876.522-01	Dogs Refuge Home (WA) Incorporated	Pound agreement annual fee	\$ 9,943.82
18/08/2021	1876.1093-01	Dormakaba Australia Pty Ltd	Automatic door maintenance	\$ 999.68
18/08/2021	1876.3455-01	Top Gun Roofing	Infrastructure bond refund	\$ 1,500.00
18/08/2021	1876.2341-01	Synergy	Electricity supply	\$ 3,605.73
18/08/2021	1876.2611-01	Environmental Industries Pty Ltd	Dutch Inn Playground upgrade	\$ 7,162.87

**LIST OF ACCOUNTS - AUGUST 2021**

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18/08/2021	1876.2730-01	G L Barbarich	Bond refund	\$ 100.00
18/08/2021	1876.2066-01	Infocouncil Pty Ltd	Change request - standard report template	\$ 4,936.03
18/08/2021	1876.2511-01	IPN Medical Centres Pty Ltd T/as	Pre-employment medicals	\$ 165.00
18/08/2021	1876.3456-01	J T Millhahn	Dog Sterilisation refund	\$ 100.00
18/08/2021	1876.3454-01	K R Glass	Infrastructure bond refund	\$ 1,500.00
18/08/2021	1876.3226-01	L Ketelsen	Cancellation of Lesser Hall booking	\$ 130.00
18/08/2021	1876.523-01	Local Government Professionals	Membership fee	\$ 150.00
18/08/2021	1876.203-01	LO-GO Appointments	Temp labour hire	\$ 5,307.93
18/08/2021	1876.3064-01	M E Leith	Bond refund	\$ 100.00
18/08/2021	1876.89-01	Major Motors Pty Ltd	Vehicle maintenance	\$ 3,685.61
18/08/2021	1876.3436-01	Miles Felix Noel T/as Mojo Digital	Graphic design service	\$ 2,376.00
18/08/2021	1876.3346-01	OKMG Pty Ltd	Graphic design service	\$ 2,046.50
18/08/2021	1876.3457-01	P Rodoreda	Dog sterilisation refund	\$ 30.00
18/08/2021	1876.87-01	Repco	Car seat cover supplies	\$ 234.43
18/08/2021	1876.516-01	SAI Global Limited	Lighting for roads and public spaces	\$ 55.98
18/08/2021	1876.514-01	Shine Community Services	Cottesloe contribution	\$ 44,849.75
18/08/2021	1876.3453-01	Solargain PV Pty Ltd	Infrastructure bond refund	\$ 1,000.00
18/08/2021	1876.3003-01	Surekleen Products Sales Pty Ltd	Graffiti removal degreaser	\$ 354.20
18/08/2021	1876.1920-01	Surfing Western Australia	Bond refund	\$ 1,000.00
18/08/2021	1876.3339-01	Electek	Electrical parts installation	\$ 12,738.00
18/08/2021	1876.3381-01	Universal Coatings	Remove heritage main gates	\$ 10,725.00
18/08/2021	1876.579-01	Western Power	Feasibility study - LED upgrade	\$ 1,000.01
18/08/2021	1876.37-01	Winc Australia Pty Limited	General stationery	\$ 570.77
23/08/2021	00027209	Alinta	Gas supply for Anderson Pavillion	\$ 50.05
23/08/2021	00027210	City of Stirling	Transfer of LSL entitlements	\$ 1,732.57
23/08/2021	00027211	West Australian Newspaper Ltd	Newspaper subscription	\$ 181.20
24/08/2021	1878.2-01	Australian Services Union	Payroll Deduction	\$ 259.00
24/08/2021	1878.3-01	Department of Human Services	Payroll Deduction	\$ 426.61
24/08/2021	1878.1774-01	Easisalary Pty Ltd	Payroll Deduction	\$ 606.79
24/08/2021	1877.2575-01	SuperChoice Services Pty Ltd	Superannuation contribution	\$ 28,982.13
30/08/2021	1879.2408-01	AJ Loo Investments Pty Ltd ATF AJ L	Catering supplies	\$ 80.01
30/08/2021	1879.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt recovery commission	\$ 13.75

**LIST OF ACCOUNTS - AUGUST 2021**

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30/08/2021	1879.2761-01	Aspect Studios Pty Ltd	Detailed design foreshore	\$ 11,737.00
30/08/2021	1879.139-01	Australia Post (StarTrack)	Daily mail collected & delivered	\$ 2,076.00
30/08/2021	1879.544-01	B M Pember	IT Software Support	\$ 4,862.00
30/08/2021	1879.941-01	Boatshed Market Pty Ltd T/A Boatshe	Catering supplies	\$ 349.90
30/08/2021	1879.695-01	Cardno (WA) Pty Ltd	Coastal monitoring program	\$ 6,490.00
30/08/2021	1879.82-01	Civica Pty Ltd	IT software support & maintenance	\$ 347.22
30/08/2021	1879.2772-01	Department of Mines, Industry	Building service levy	\$ 15,433.03
30/08/2021	1879.1503-01	Diamond Hire	Hire of cherry picker	\$ 400.00
30/08/2021	1879.2899-01	E Group Holdings Pty Ltd Trading As	Annual fire system maintenance	\$ 204.60
30/08/2021	1879.2341-01	Synergy	Grouped electricity supply	\$ 14,223.56
30/08/2021	1879.2611-01	Environmental Industries Pty Ltd	Dutch Inn Playground upgrade	\$ 52,886.72
30/08/2021	1879.1479-01	Environmental Wastewater C S Pty Lt	Street sweeping and drain cleaning	\$ 6,987.75
30/08/2021	1879.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath mix supplies	\$ 405.00
30/08/2021	1879.529-01	Hodge Collard Preston Pty Ltd	Design & construction specifications	\$ 24,673.00
30/08/2021	1879.3459-01	I.C.M Construction (QLD) Pty Ltd	Infrastructure bond refund	\$ 1,000.00
30/08/2021	1879.21-01	Landgate	Gross Rental Value Reports	\$ 207.30
30/08/2021	1879.22-01	Landgate - VGO	Valuation expenses	\$ 242.07
30/08/2021	1879.523-01	Local Government Professionals	Local Government workshop	\$ 400.00
30/08/2021	1879.203-01	LO-GO Appointments	Temp labour hire	\$ 3,561.91
30/08/2021	1879.3458-01	M Fisher	Bond refund	\$ 100.00
30/08/2021	1879.1915-01	Marketforce Pty Ltd	Cottesloe news page in The Post	\$ 2,476.32
30/08/2021	1879.19-01	McLeods Barristers & Solicitors	Legal services	\$ 2,556.45
30/08/2021	1879.3462-01	P Hutton	Planning application refund	\$ 1,026.50
30/08/2021	1879.79-01	Perth Irrigation Centre	Retic parts service	\$ 155.00
30/08/2021	1879.3275-01	Pinochle Holdings Pty Ltd	Tree watering service	\$ 1,177.00
30/08/2021	1879.2886-01	Quadiant Finance Australia Pty Ltd	Folding machine lease	\$ 411.40
30/08/2021	1879.738-01	Securepay Pty Ltd	Web payments - prepaid plan 2	\$ 1,540.00
30/08/2021	1879.2083-01	StrataGreen	Supply & deliver 2 round mouth shovels	\$ 243.64
30/08/2021	1879.1924-01	Technology One Ltd T/A Digital Mapping	Intramaps subscription	\$ 16,401.00
30/08/2021	1879.113-01	Telstra Corporation Limited	Communications charges	\$ 2,973.37
30/08/2021	1879.2504-01	The Fruit Box Group Pty Ltd	Milk supply	\$ 314.64
30/08/2021	1879.3448-01	3E Consulting	Western Power design for wombat lighting	\$ 1,320.00



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30/08/2021	1879.1993-01	Thinkproject Australia Pty Ltd	RAMM annual support and maintenance	\$ 7,955.54
30/08/2021	1879.3072-01	Environmental Site Services	Asbestos audit	\$ 1,138.50
30/08/2021	1879.2808-01	Trustee for Parakletos Family Trust	Fix broken whip	\$ 180.30
30/08/2021	1879.602-01	WA Treasury Corporation	Loan repayments	\$ 242,938.72
30/08/2021	1879.1671-01	Work Clobber	Protective clothing	\$ 228.00
31/08/2021	1880.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$ 4,695.63
<b>TOTAL</b>				<b>\$ 989,931.45</b>