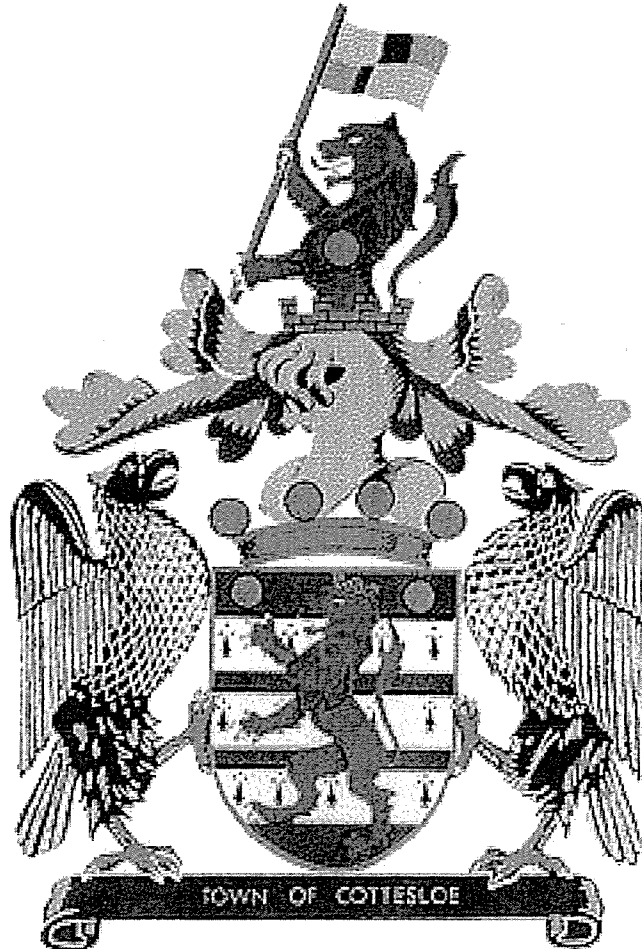


TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2018 TO 31 OCTOBER 2018

PRESENTED TO THE COUNCIL MEETING
ON 27 NOVEMBER 2018

TOWN OF COTTESLOE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Town of Cottesloe
Compilation Report
For the Period Ended 31 October 2018

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 October 2018 of \$8,452,656.

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

Preparation

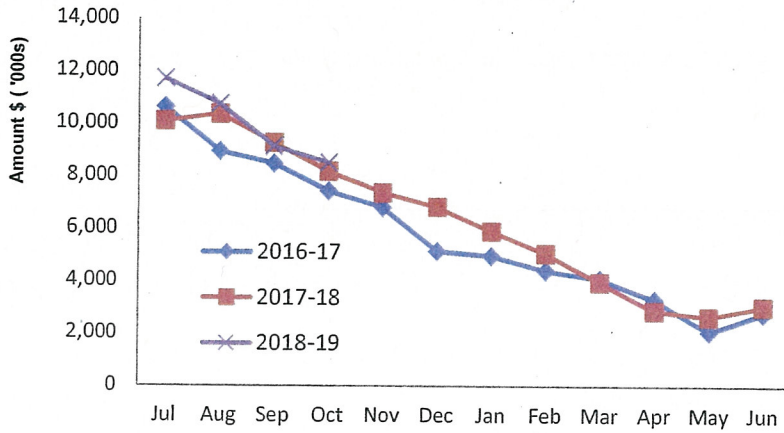
Prepared by: Wayne Richards

Reviewed by: Garry Bird

Date prepared: 12/11/2018

Town of Cottesloe
Monthly Summary Information
For the Period Ended 31 October 2018

Liquidity Over the Year (Refer Note 3)



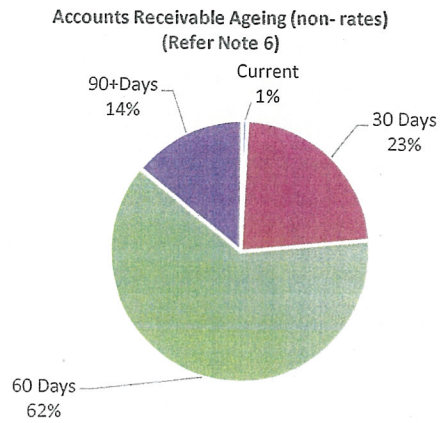
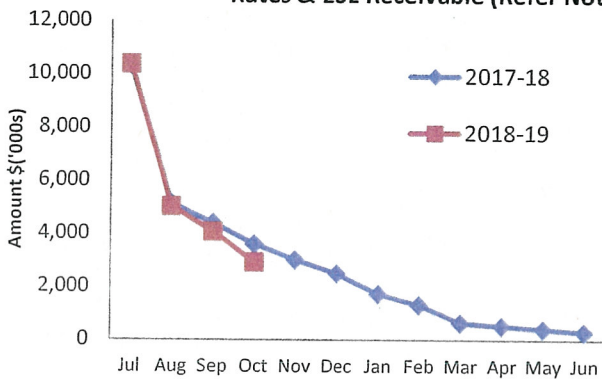
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 6,964,850
Restricted	\$ 12,387,541
	\$ 19,352,391

Receivables

Rates & ESL	\$ 2,923,536
Other	\$ 807,799
	\$ 3,731,335

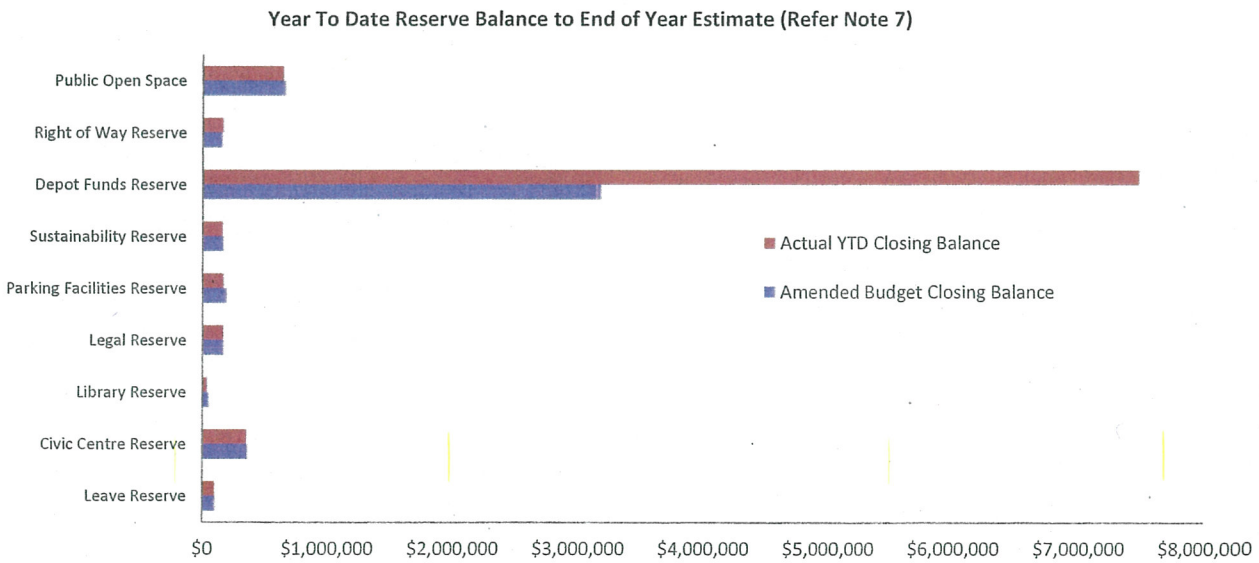
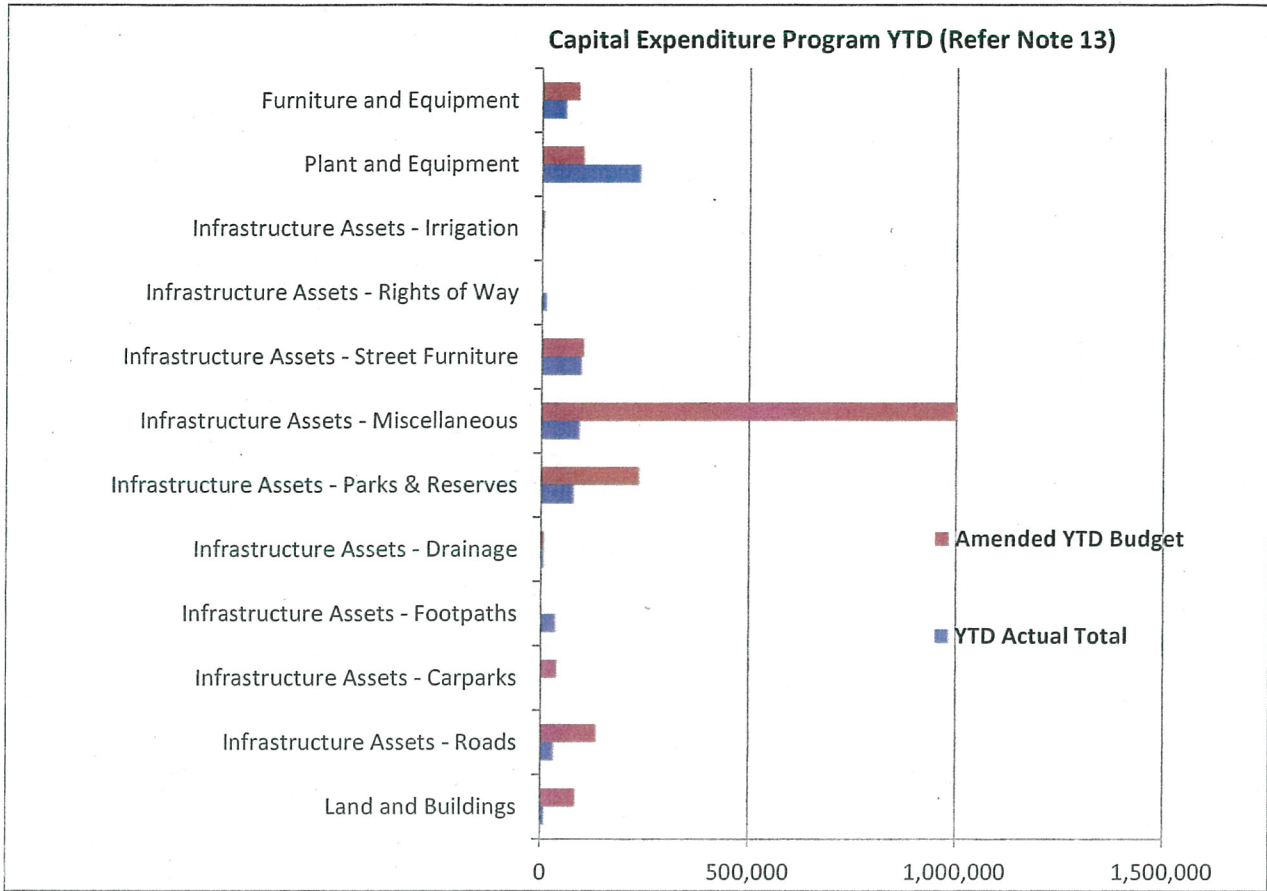
Rates & ESL Receivable (Refer Note 6)



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 October 2018



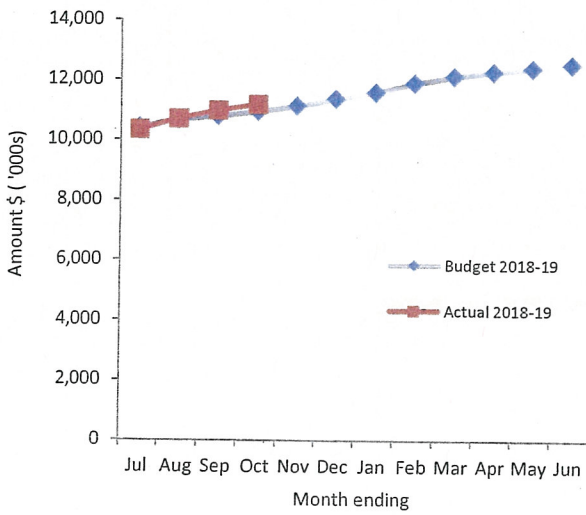
Comments

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

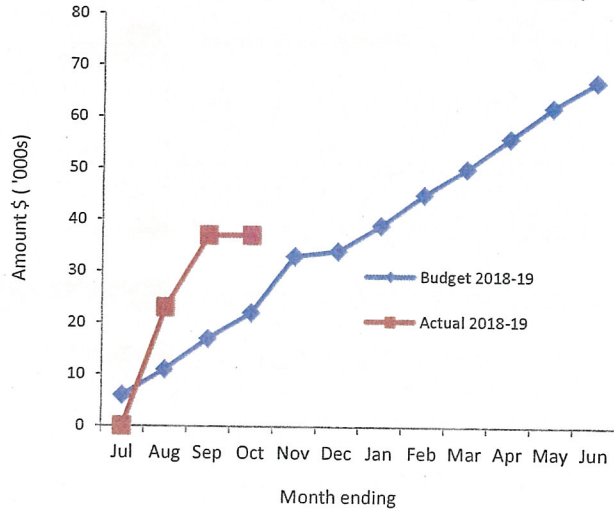
Town of Cottesloe
Monthly Summary Information
For the Period Ended 31 October 2018

Revenues

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

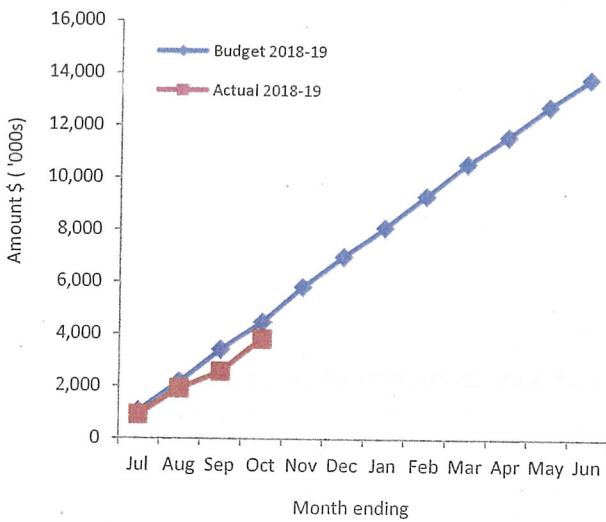


Budget Capital Revenue -v- Actual (Refer Note 2)

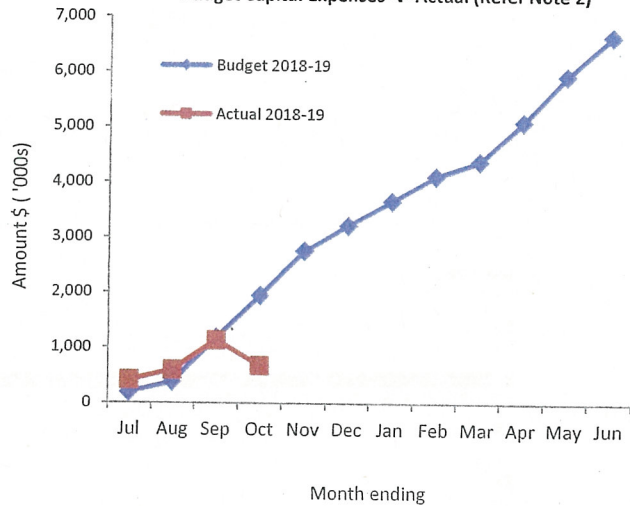


Expenditure

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



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



Comments

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 October 2018

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	10,137,046	10,094,824	10,094,824	42,222	0%
General Purpose Funding - Other		286,920	178,831	464,497	108,089	60%
Governance		40,230	1,836	5,500	38,394	2091%
Law, Order and Public Safety		17,240	19,132	34,600	(1,892)	(10%)
Health		89,513	89,020	102,094	493	1%
Education and Welfare		15,826	7,795	29,115	8,031	103%
Community Amenities		199,908	212,422	471,450	(12,514)	(6%)
Recreation and Culture		159,650	149,145	399,968	10,505	7%
Transport		177,855	137,912	791,100	39,943	29%
Economic Services		68,055	60,498	162,259	7,557	12%
Other Property and Services		144	168	500	(24)	(14%)
Total Operating Revenue		11,192,387	10,951,583	12,555,907	240,804	
Operating Expense						
General Purpose Funding		(90,249)	(90,804)	(272,353)	555	1%
Governance		(320,012)	(332,236)	(795,396)	12,224	4%
Law, Order and Public Safety		(122,999)	(119,026)	(338,001)	(3,973)	(3%)
Health		(82,518)	(92,724)	(278,102)	10,206	11%
Education and Welfare		(82,122)	(95,354)	(286,014)	13,232	14%
Community Amenities		(875,305)	(1,144,398)	(3,458,676)	269,093	24%
Recreation and Culture		(1,304,498)	(1,279,641)	(4,271,898)	(24,857)	(2%)
Transport		(735,765)	(1,179,185)	(3,608,836)	443,420	38%
Economic Services		(237,651)	(131,580)	(501,035)	(106,071)	(81%)
Other Property and Services		(21,116)	0	0	(21,116)	
Total Operating Expenditure		(3,872,235)	(4,464,948)	(13,810,311)	592,713	
Funding Balance Adjustments						
Add back Depreciation		0	706,550	2,119,233	(706,550)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Leave Provisions		(112)	0	0	(112)	
Net Cash from Operations		7,320,040	7,193,185	864,829	126,855	
Capital Revenues						
Grants, Subsidies and Contributions	11	0	0	0	0	
Proceeds from Disposal of Assets	8	37,464	22,388	67,150	15,076	67%
Total Capital Revenues		37,464	22,388	67,150	15,076	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 October 2018

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Capital Expenses						
Land and Buildings	13	(10,879)	(84,350)	(743,000)	73,471	87%
Infrastructure - Roads	13	(32,924)	(134,360)	(403,000)	101,436	75%
Infrastructure - Car parks	13	(2,884)	(40,000)	(40,000)	37,116	93%
Infrastructure - Footpaths	13	(36,520)	0	0	(36,520)	
Infrastructure - Drainage	13	(8,144)	(8,336)	(25,000)	192	2%
Infrastructure - Parks & Reserves	13	(78,965)	(407,770)	(2,041,771)	328,805	81%
Infrastructure - Miscellaneous	13	(92,481)	(999,484)	(2,077,790)	907,003	91%
Infrastructure - Streetscape	13	(96,770)	(101,844)	(725,000)	5,074	5%
Infrastructure - Rights of Way	13	(12,667)	0	0	(12,667)	
Infrastructure - Irrigation	13	(3,557)	(7,336)	(22,000)	3,779	52%
Plant and Equipment	13	(238,201)	(101,588)	(304,700)	(136,613)	(134%)
Furniture and Equipment	13	(59,485)	(90,354)	(271,000)	30,869	34%
Total Capital Expenditure		(673,477)	(1,975,422)	(6,653,261)	1,301,945	
Net Cash from Capital Activities		(636,013)	(1,953,034)	(6,586,111)	1,317,021	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	58,356	0	
Transfer from Reserves	7	183,141	1,879,066	5,322,383	(1,695,925)	(90%)
Repayment of Debentures	10	(219,523)	(219,523)	(475,390)	0	0%
Transfer to Reserves	7	(684,707)	(245,460)	(736,226)	(439,247)	(179%)
Net Cash from Financing Activities		(721,089)	1,414,083	4,169,123	(2,135,172)	
Net Operations, Capital and Financing		5,962,938	6,654,234	(1,552,159)	(691,296)	
Opening Funding Surplus(Deficit)	3	2,489,718	1,552,159	1,552,159	937,559	60%
Closing Funding Surplus(Deficit)	3	8,452,656	8,206,393	0	246,263	

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 October 2018

		YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
Operating Revenues						
	9	10,137,046	10,094,824	10,094,824	42,222	0%
	11	49,615	79,325	172,171	(29,710)	(37%)
		725,610	628,812	1,857,609	96,798	15%
		229,748	118,238	291,926	111,510	94%
		50,368	30,384	139,377	19,984	66%
	8			0	0	
		11,192,387	10,951,583	12,555,907	240,804	
Operating Expense						
		(1,451,790)	(1,505,887)	(4,649,828)	54,097	4%
		(1,500,359)	(1,580,926)	(5,237,059)	80,567	5%
		(103,407)	(122,976)	(372,660)	19,569	16%
		0	(706,550)	(2,119,233)	706,550	100%
		(104,071)	(127,299)	(255,050)	23,228	18%
		(141,880)	(146,254)	(152,098)	4,374	3%
		(570,728)	(275,056)	(1,024,383)	(295,672)	(107%)
	8	0	0	0	0	
		(3,872,235)	(4,464,948)	(13,810,311)	592,713	
Funding Balance Adjustments						
		0	706,550	2,119,233	(706,550)	(100%)
	8	0	0	0	0	
		0	0	0	0	
		(112)	0	0	(112)	
		7,320,040	7,193,185	864,829	126,855	
Capital Revenues						
	11	0	0	0	0	
	8	37,464	22,388	67,150	15,076	67%
		37,464	22,388	67,150	15,076	
Capital Expenses						
	13	(10,879)	(84,350)	(743,000)	73,471	87%
	13	(32,924)	(134,360)	(403,000)	101,436	75%
	13	(2,884)	(40,000)	(40,000)	37,116	93%
	13	(36,520)	0	0	(36,520)	
	13	(8,144)	(8,336)	(25,000)	192	2%
	13	(78,965)	(407,770)	(2,041,771)	328,805	81%
	13	(92,481)	(999,484)	(2,077,790)	907,003	91%
	13	(96,770)	(101,844)	(725,000)	5,074	5%
	13	(12,667)	0	0	(12,667)	
	13	(3,557)	(7,336)	(22,000)	3,779	52%
	13	(238,201)	(101,588)	(304,700)	(136,613)	(134%)
	13	(59,485)	(90,354)	(271,000)	30,869	34%
		(673,477)	(1,975,422)	(6,653,261)	1,301,945	
		(636,013)	(1,953,034)	(6,586,111)	1,317,021	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 October 2018

	YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note	\$	\$	\$	\$	%
Financing					
Proceeds from New Debentures	0	0	0	0	
Proceeds from Advances	0	0	0	0	
Self-Supporting Loan Principal	0	0	58,356	0	
Transfer from Reserves	7 183,141	1,879,066	5,322,383	(1,695,925)	(90%)
Advances to Community Groups	0	0	0	0	
Repayment of Debentures	10 (219,523)	(219,523)	(475,390)	0	0%
Transfer to Reserves	7 (684,707)	(245,460)	(736,226)	(439,247)	(179%)
Net Cash from Financing Activities	(721,089)	1,414,083	4,169,123	(2,135,172)	
Net Operations, Capital and Financing	5,962,938	6,654,234	(1,552,159)	(691,296)	
Opening Funding Surplus(Deficit)	3 2,489,718	1,552,159	1,552,159	937,559	60%
Closing Funding Surplus(Deficit)	3 8,452,656	8,206,393	0	246,263	

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 October 2018

	2018-2019 YTD Actual \$	2017-2018 YTD Actual \$	2017-2018 Actual \$
CURRENT ASSETS			
Receivables			
Rates	2,112,719	2,768,776	95,078
Emergency Services Levies	639,559	670,223	34,370
Rates and ESL Rebates	206,354	205,628	0
Accounts Receivable - Debtors	178,062	198,287	252,156
Accounts Receivable - Infringements	432,442	395,274	464,974
Provision for Doubtful Debts	(207,426)	(186,861)	(228,616)
Accrued Income	106,893	73,636	1,636
GST	0	178	0
Self Supporting Loans	54,631	52,365	54,631
Other	-59	0	0
Inventories	36,843	37,438	36,809
Cash Assets			
Municipal Account	440,254	418,122	158,372
Till Floats	700	700	700
Investment Account	1,489,433	1,363,297	462,651
Term Investments	5,034,463	4,261,899	1,893,783
Restricted - Reserves	11,587,927	10,924,018	11,086,363
Restricted - Trust	799,614	946,668	799,654
TOTAL CURRENT ASSETS	22,912,409	22,129,648	15,112,561
CURRENT LIABILITIES			
Payables	1,354,154	1,262,992	217,282
Payable Trust	696,415	816,987	746,195
Accrued Expenses	804,062	891,999	555,810
Interest Bearing Liabilities	255,866	242,255	475,390
Provisions	819,208	944,035	819,320
TOTAL CURRENT LIABILITIES	3,929,705	4,158,268	2,813,997
NON CURRENT ASSETS			
Receivables			
Deferred Rates & ESL	171,258	163,608	171,258
Self Supporting Loans	455,161	509,791	455,161
Property Plant and Equipment			
Furniture and Equipment	384,147	621,579	324,662
Land and Buildings	83,644,016	84,100,008	83,633,137
Plant and Equipment	917,192	781,226	716,455
Equity Investments	1,049,255	1,049,255	1,049,255
Infrastructure			
Roads	15,172,904	24,433,167	15,139,980
Car Parks	1,839,287	2,661,512	1,836,403
Footpaths	6,929,442	3,598,059	6,892,922
Drainage	3,981,349	4,762,455	3,973,205
Parks and Reserves	2,179,773	1,703,303	2,100,808
Miscellaneous	5,981,156	2,111,836	5,888,675
Street Furniture	602,426	747,082	505,656
Right of Ways	1,071,881	1,896,025	1,059,214
Irrigation	112,594	996,057	109,037
TOTAL NON CURRENT ASSETS	124,491,841	130,134,963	123,855,828

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 October 2018

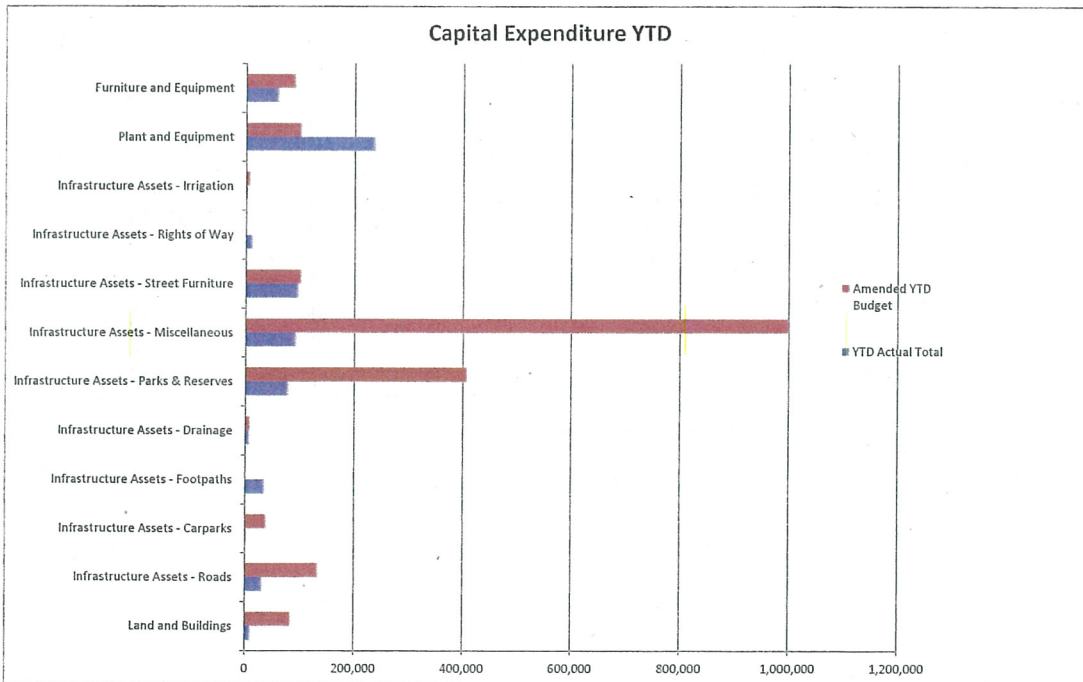
	2018-2019 YTD Actual \$	2017-2018 YTD Actual \$	2017-2018 Actual \$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	3,744,012	4,219,401	3,744,012
Provisions	76,058	83,812	76,058
TOTAL NON CURRENT LIABILITIES	3,820,070	4,303,213	3,820,070
NET ASSETS	139,654,475	143,803,130	132,334,322
EQUITY			
Reserves - Cash Backed	11,587,927	10,924,019	11,086,361
Reserves - Asset Revaluation	92,470,542	96,854,306	92,470,542
Retained Surplus	35,596,006	36,024,805	28,777,419
TOTAL EQUITY	139,654,475	143,803,130	132,334,322
RESERVES - CASH BACKED			
Opening Balance	10,773,680	10,773,681	10,773,680
Transfer to Reserves	1,992,803	663,134	1,308,096
Transfer from Reserves	(1,178,556)	(512,796)	(995,415)
TOTAL RESERVES - CASH BACKED	11,587,927	10,924,019	11,086,361
RESERVES - ASSET REVALUATION			
Opening Balance	92,470,542	96,854,306	92,470,542
TOTAL RESERVES - ASSET REVALUATION	92,470,542	96,854,306	92,470,542
RETAINED SURPLUS			
Opening Balance	29,255,880	29,255,879	29,255,880
Change in Net Assets from Operations	7,154,373	6,919,264	(165,780)
Transfer from Reserve	1,178,556	512,796	995,415
Transfer to Reserve	(1,992,803)	(663,134)	(1,308,096)
TOTAL RETAINED SURPLUS	35,596,006	36,024,805	28,777,419
TOTAL EQUITY	139,654,475	143,803,130	132,334,322

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 2018

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	2,282	8,597	10,879	84,350	743,000	(73,471)
Infrastructure Assets - Roads	13	248	32,676	32,924	134,360	403,000	(101,436)
Infrastructure Assets - Carparks	13	2,884	0	2,884	40,000	40,000	(37,116)
Infrastructure Assets - Footpaths	13	0	36,520	36,520	0	0	36,520
Infrastructure Assets - Drainage	13	594	7,550	8,144	8,336	25,000	(192)
Infrastructure Assets - Parks & Reserves	13	1,703	77,262	78,965	407,770	2,041,771	(328,805)
Infrastructure Assets - Miscellaneous	13	1,103	91,378	92,481	999,484	2,077,790	(907,003)
Infrastructure Assets - Street Furniture	13	30	96,740	96,770	101,844	725,000	(5,074)
Infrastructure Assets - Rights of Way	13	12,667	0	12,667	0	0	12,667
Infrastructure Assets - Irrigation	13	0	3,557	3,557	7,336	22,000	(3,779)
Plant and Equipment	13	0	238,201	238,201	101,588	304,700	136,613
Furniture and Equipment	13	1,310	58,175	59,485	90,354	271,000	(30,869)
Capital Expenditure Totals		22,821	650,656	673,477	1,975,422	6,653,261	(1,301,945)

Funded By:

Capital Grants and Contributions	0	0	0	0
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	37,464	22,388	67,150	15,076
Own Source Funding - Cash Backed Reserves				
Infrastructure Reserve	0	197,374	592,000	(197,374)
Depot Funds Reserve	0	1,444,118	4,331,487	(1,444,118)
Sculpture and Artworks Reserve	0	0	50,000	0
Green Infrastructure Reserve Fund	0	55,678	167,000	
Total Own Source Funding - Cash Backed Reserves	0	1,697,170	5,140,487	(1,697,170)
Own Source Funding - Operations	636,013	255,864	1,445,624	380,149
Capital Funding Total	673,477	1,975,422	6,653,261	(1,301,945)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 October 2018

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	5,500	0	5,500
General Purpose Funding - Rates	10,094,824	0	10,094,824
General Purpose Funding - Other	464,497	0	464,497
Law, Order and Public Safety	34,600	0	34,600
Health	102,094	0	102,094
Education and Welfare	29,115	0	29,115
Community Amenities	471,450	0	471,450
Recreation and Culture	399,968	0	399,968
Transport	791,100	0	791,100
Economic Services	162,259	0	162,259
Other Property and Services	500	0	500
Total Operating Revenue	12,555,907	0	12,555,907
Operating Expense			
Governance	(795,396)	(27,500)	(822,896)
General Purpose Funding	(272,353)	0	(272,353)
Law, Order and Public Safety	(338,001)	0	(338,001)
Health	(278,102)	0	(278,102)
Education and Welfare	(286,014)	0	(286,014)
Community Amenities	(3,458,676)	11,439	(3,447,237)
Recreation and Culture	(4,271,898)	(103,370)	(4,375,268)
Transport	(3,608,836)	(125,000)	(3,733,836)
Economic Services	(501,035)	0	(501,035)
Other Property and Services	0	0	0
Total Operating Expenditure	(13,810,311)	(244,431)	(14,054,742)
Funding Balance Adjustments			
Add back Depreciation	2,119,233	0	2,119,233
Adjust (Profit)/Loss on Asset Disposal	0	0	0
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	864,829	(244,431)	620,398
Capital Revenues			
Grants, Subsidies and Contributions	0	0	0
Proceeds from Disposal of Assets	67,150	0	67,150
Proceeds from Sale of Investments	0	0	0
Total Capital Revenues	67,150	0	67,150

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 October 2018

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(743,000)	0	(743,000)
Infrastructure - Roads	(403,000)	0	(403,000)
Infrastructure - Car parks	(40,000)	0	(40,000)
Infrastructure - Footpaths	0	(118,500)	(118,500)
Infrastructure - Drainage	(25,000)	0	(25,000)
Infrastructure - Parks & Reserves	(2,041,771)	0	(2,041,771)
Infrastructure - Miscellaneous	(2,077,790)	(417,703)	(2,495,493)
Infrastructure - Streetscape	(725,000)	0	(725,000)
Infrastructure - Rights of Way	0	0	0
Infrastructure - Irrigation	(22,000)	0	(22,000)
Plant and Equipment	(304,700)	0	(304,700)
Furniture and Equipment	(271,000)	0	(271,000)
Total Capital Expenditure	(6,653,261)	(536,203)	(7,189,464)
Net Cash from Capital Activities	(6,586,111)	(536,203)	(7,122,314)
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	58,356	0	58,356
Transfer from Reserves	5,322,383	539,764	5,862,147
Purchase of Investments	0	0	0
Advances to Community Groups	0	0	0
Repayment of Debentures	(475,390)	0	(475,390)
Transfer to Reserves	(736,226)	0	(736,226)
Net Cash from Financing Activities	4,169,123	539,764	4,708,887
Net Operations, Capital and Financing	(1,552,159)	(240,870)	(1,793,029)
Opening Funding Surplus(Deficit)	1,552,159	0	1,552,159
Closing Funding Surplus(Deficit)	0	(240,870)	(240,870)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

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 October 2018

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 October 2018

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 to 159 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	2 to 10 years
Computer and Ancillary Equipment	2 to 30 years
Roads, Right of Ways, Car Parks	
- Seal/Surface	15 to 40 years
- Pavement	40 to 80 years
- Kerb	60 years
Footpaths	
- Insitu Concrete	50 years
- Slab, Asphalt and Brick Pave	20 years
Drainage	
- PVC Pipe	40 years
- Concrete Pipes, pits, GPT's, Headwalls etc	100 years
- Grate Gully Lids, Side Entry Lids and Pit Covers	60 years
- Sumps (filled in)	100 years
Irrigation Components	40 years
Street Furniture	
- Chairs, Picnic Tables, Barbeques, Bins	20 years
- Street Lights	20 years
- Bus Shelters	40 years
- Beach Showers and Drinking Fountains	25 years
Parks and Ovals	
- Playground Equipment - Combination Units	18 years
- Playground Equipment - Soft Fall and Shade Sail Equipment	10 years
Miscellaneous Infrastructure	5 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 October 2018

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 October 2018

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 October 2018

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 October 2018

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 October 2018

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

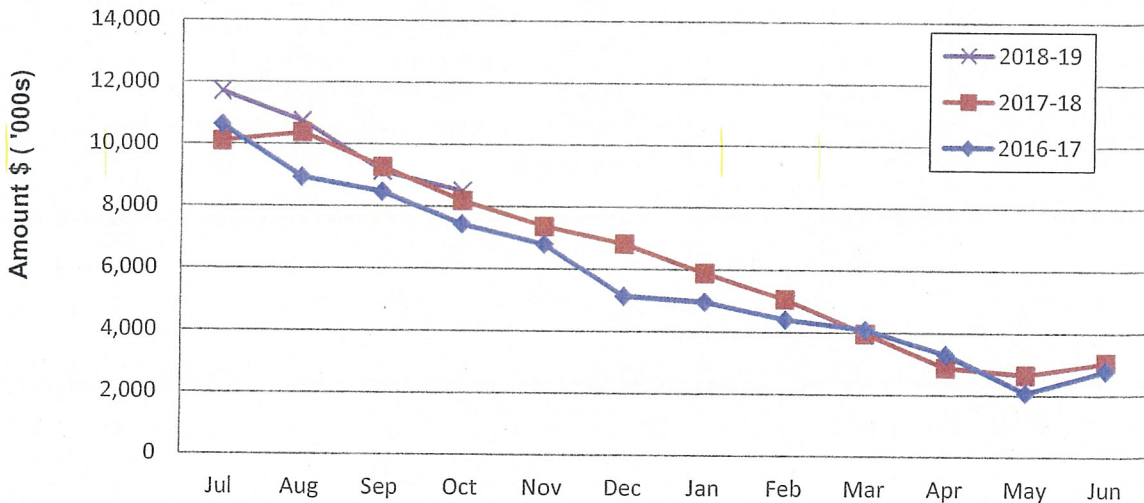
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Rates	42,222	0%	Permanent	Interim rates raised
General Purpose Funding - Other	108,089	60%	Permanent	Interest on reserve and general deposits more than budgeted due to projected capital works delays
Governance	38,394	2091%	Permanent	Reimbursements of long service leave contributions from other councils more than forecasted
Education and Welfare	8,031	103%	Timing	Timing of fees and charges for the lease of buildings
Transport	39,943	29%	Timing	More than anticipated revenue from parking fines
Operating Expense				
Community Amenities	269,093	24%	Permanent	Reduced expenditure on waste contractors and on town planning employee costs
Transport	443,420	38%	Non Cash	Timing of depreciation charges - unable to post depreciation charges until the previous financial year accounts are finalised
Non Cash				
Depreciation	(706,550)	(100%)	Non Cash	Timing of depreciation charges - unable to post depreciation charges until the previous financial year accounts are finalised
Capital Revenues				
Proceeds from Disposal of Assets	15,076	67%	Timing	Assets replaced earlier than forecasted
Capital Expenses				
Land and Buildings	73,471	87%	Timing	Delays due to contractor availability and venue availability to perform repairs
Infrastructure - Roads	101,436	75%	Timing	Delays in starting road program
Infrastructure - Car parks	37,116	93%	Timing	Delays in starting car park program
Infrastructure - Footpaths	(36,520)		Timing	Budget amendment in August 2018, funded from the active transport reserve
Infrastructure - Parks & Reserves	328,805	81%	Potentially to be Defered	Projects deferred until the masterplan is finalised
Infrastructure - Miscellaneous	907,003	91%	Timing	Delays in starting foreshore works which is now underway
Infrastructure - Irrigation	3,779	52%	Timing	Relatively small variance, expenditure likely to increase during drier summer months
Plant and Equipment	(136,613)	(134%)	Timing	Assets replaced earlier than forecasted
Furniture and Equipment	30,869	34%	Timing	Delays in replacing the photocopiers and CCTV
Financing				
Transfer from Reserves	(1,695,925)	(90%)	Timing	Delays in starting foreshore works which is now underway
Transfer to Reserves	(439,247)	(179%)	Timing	Budgeted transfers to reserves processed earlier than anticipated

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Oct	30th June	YTD 31 Oct 2017
		2018	2018	2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	7,068,049	2,568,965	6,173,699
Cash Restricted	4	11,587,927	11,086,363	10,924,018
Receivables - Rates & Associated	6	2,958,632	129,448	3,644,627
Receivables -Other	6	808,871	810,206	810,206
Less Provision for Dountbful Debts		(207,426)	(228,616)	(186,861)
Interest / ATO Receivable/Trust		0	0	0
Inventories		36,843	37,438	36,809
		22,252,896	14,403,804	21,402,498
Less: Current Liabilities				
Payables		(2,158,216)	(773,092)	(2,154,991)
Loans		(255,866)	(475,390)	(242,255)
Provisions		(819,208)	(819,320)	(944,035)
Other		534	0	0
		(3,232,756)	(2,067,802)	(3,341,281)
Less:				
Cash Reserves	7	(11,587,927)	(11,086,363)	(10,924,018)
Loans - Clubs		(54,631)	(54,631)	(52,365)
Add:				
Loans		255,866	475,390	242,255
Provisions		819,208	819,320	944,035
Net Current Funding Position		8,452,656	2,489,718	8,271,124

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 October 2018

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.00%	435,186			435,186	NAB	At Call
Business Investment Account	2.50%	1,489,433			1,489,433	NAB	At Call
Trust Bank Account	0.00%			799,614	799,614	NAB	At Call
(b) Term Deposits							
Term Deposit 64-955-9802	2.65%	6,146			6,146	NAB	05-Mar-19
Term Deposit 53-888-6659	2.65%	6,082			6,082	NAB	05-Mar-19
Term Deposit 36062109	2.53%	408,707			408,707	CBA	04-Feb-19
Term Deposit 36062109	2.50%	663,527			663,527	CBA	13-Nov-18
Term Deposit 36062109	2.52%	650,000			650,000	CBA	04-Feb-19
Term Deposit 36062109	2.44%	700,000			700,000	CBA	10-Dec-18
Term Deposit 36062109	2.52%	900,000			900,000	CBA	18-Feb-19
Term Deposit 4749302	2.76%	800,000			800,000	BANKWEST	28-May-19
Term Deposits 4749300	2.76%	900,000			900,000	BANKWEST	28-May-19
Term Deposit 4563175	2.70%		1,481,492		1,481,492	BANKWEST	03-Dec-18
Term Deposit 4543234	2.76%		1,975,451		1,975,451	BANKWEST	28-May-19
Term Deposit 24-254-8087	2.65%		2,038,500		2,038,500	NAB	03-Jan-19
Term Deposit 036-157 58-1864	2.69%		1,781,992		1,781,992	WESTPAC	06-Apr-19
Term Deposit 36062109	2.54%		1,582,948		1,582,948	CBA	30-Nov-18
Term Deposit 36062109	2.48%		600,500		600,500	CBA	04-Feb-19
Term Deposit 24-677-7784	2.65%		516,478		516,478	NAB	03-Jan-19
Term Deposit 98-664-7758	2.65%		686,885		686,885	NAB	10-Dec-18
Term Deposit 35-172-6532	2.65%		35,367		35,367	NAB	10-Dec-18
Term Deposit 15-809-8669	2.75%		596,248		596,248	NAB	10-Mar-19
Term Deposit 4701021	2.62%		292,064		292,064	BANKWEST	03-Dec-18
Total		6,959,081	11,587,926	799,614	19,346,621		

SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	1,936,847	3,873,479	799,614	6,609,940	34.2%
WESTPAC BANKING CORPORATION	0	1,781,992	0	1,781,992	9.2%
BANKWEST	1,700,000	3,749,007	0	5,449,007	28.2%
COMMONWEALTH BANK OF AUSTRALIA	3,322,234	2,183,448	0	5,505,682	28.5%
TOTAL	6,959,081	11,587,926	799,614	19,346,621	100%

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
	Permanent Changes						
20029.204.58	Donation towards ICEA Classic	10.1.7 - 26 June 2018	Operating Expenses			(5,000)	(5,000)
20029.204.58	Donation towards Whalebone Classic	10.1.8 - 26 June 2018	Operating Expenses			(2,500)	(7,500)
NEW	Tree Management	10.1.10 - 26 June 2018	Operating Expenses			(40,000)	(47,500)
NEW	Public Open Space Master Plan	26 June 2018 Reserves, Parks and Playgrounds Committee	Operating Expenses			(70,000)	(117,500)
20091.30.50	Traffic Study - North Cottesloe Primary School	10.1.12 - July 2018	Operating Expenses			(15,000)	(132,500)
20173.30.50	Town Planning Contractors	10.1.12 - July 2018	Operating Expenses	11,439			(121,061)
40087.301.21	Transfer from Reserves	10.1.12 - July 2018	Operating Expenses	3,561			(117,500)
45.1138.2.50	Communications Infrastructure - Smart Parking	10.1.4 - August 2018	Capital Expenses			(35,280)	(152,780)
40080.226.21	Communications Infrastructure - Smart Parking - Transfer from Reserves	10.1.4 - August 2018	Transfer from Reserves	35,280			(117,500)
Various	Footpath Construction		Capital Expenses			(118,500)	(236,000)
40089.308.21	Footpath Construction - Transfer from Reserves	10.1.9 - August 2018	Transfer from Reserves	118,500			(117,500)
20029.204.58	Donation to Cottesloe Surf Life Saving Club Inc towards detailed design of the proposed club house renovations	10.1.16 - August 2018	Operating Expenses			(20,000)	(137,500)
45.4131.2	Beach Access Paths	13.1.2 - August 2018	Capital Expenses			(382,423)	(519,923)
40083.273.21	Beach Access Paths - Transfer from Reserves	13.1.2 - August 2018	Transfer from Reserves	382,423			(137,500)
80.1097.3.50	Maintenance of public toilets near Indiana Tea Rooms	10.1.17 - October 2018	Operating Expenses			(103,370)	(240,870)
				0	551,203	(792,073)	

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 October 2018

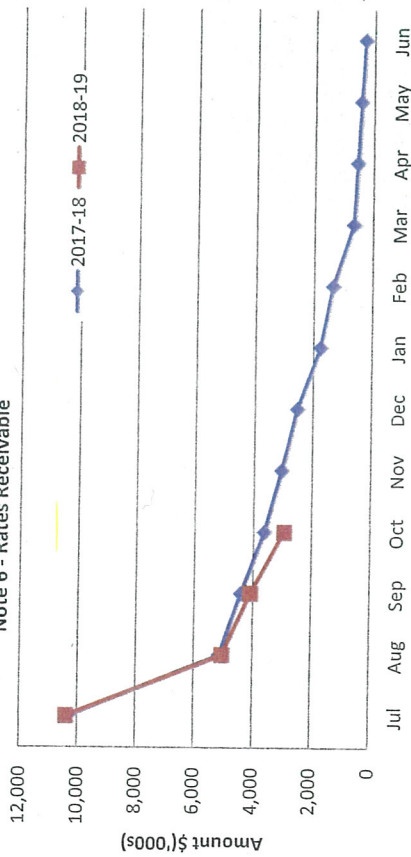
Note 6: RECEIVABLES

Receivables - Rates & ESL

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

	YTD 31 Oct 2018	YTD 31 Oct 2017	30 June 2018
	\$ 266,336	\$ 337,178	\$ 337,178
	10,137,213	10,006,569	10,006,569
	(7,480,013)	(6,741,140)	(10,043,041)
	2,923,536	3,602,607	300,706
Net Rates Collectable	2,923,536	3,602,607	300,706
% Collected	71.90%	65.17%	97.09%

Note 6 - Rates Receivable

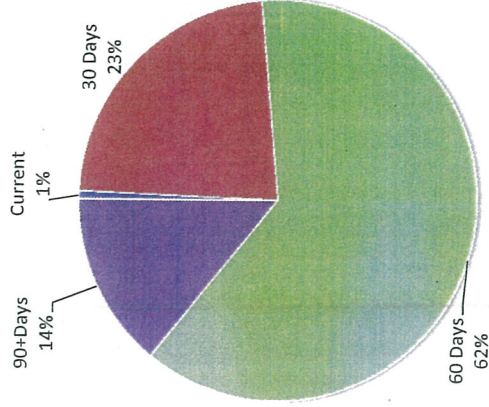


Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 1,165	\$ 40,708	\$ 110,885	\$ 25,304
Total Receivables General Outstanding				178,062

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

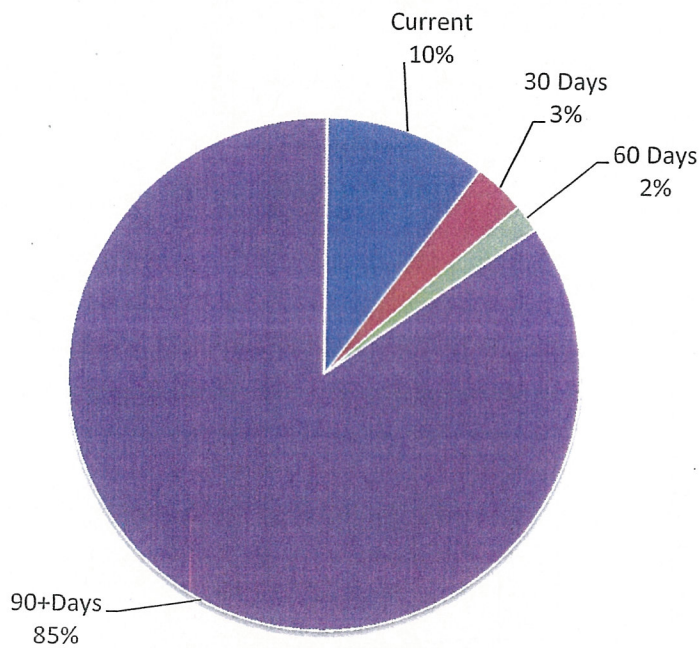
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	44,625	14,050	7,667	366,100
Total Receivables General Outstanding				<u>432,442</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.

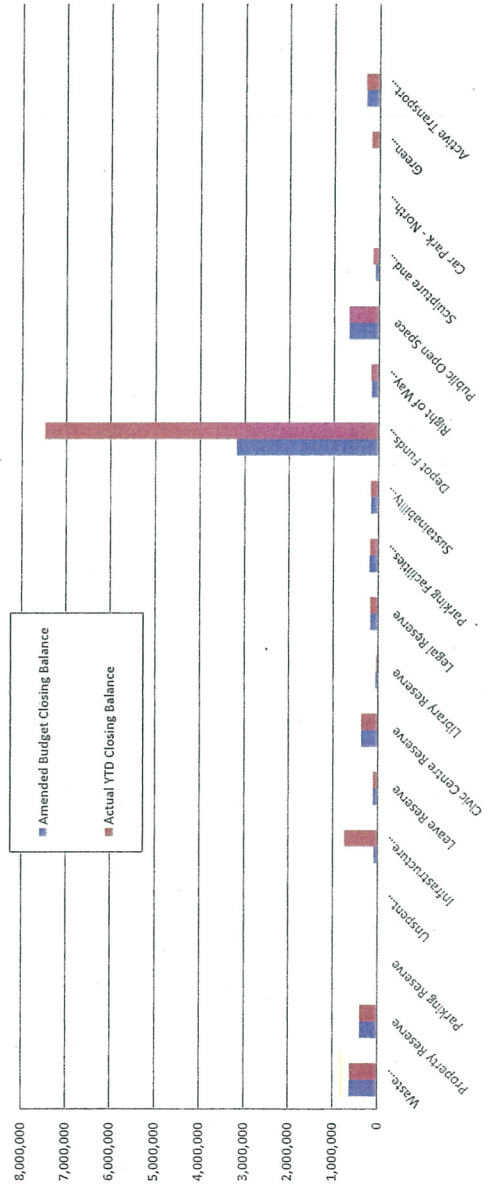
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 October 2018

Note 7: Cash Backed Reserve

2018-19

Name	Sub Account	Opening Balance Budget	Opening Balance Actual	Amended Budget Interest Earned	Amended Actual Interest Earned	Amended Budget Transfers In (+)	Amended Actual Transfers In (+)	Amended Budget Transfers Out (-)	Amended Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
Waste Management Reserve	219	602,293	602,485	11,550	4,551	0	0	0	0	613,843	607,036
Property Reserve	220	375,169	373,601	10,317	2,822	0	0	0	0	385,486	376,424
Parking Reserve	221	11,203	10,914	308	85	0	0	0	0	11,511	10,999
Unspent Grants/Funds Reserve	224	181,896	184,189	0	0	0	0	0	0	0	1,048
Infrastructure Reserve	226	688,358	721,922	12,732	5,454	0	0	(181,896)	(183,141)	79,090	727,376
Leave Reserve	227	95,824	95,675	2,635	723	0	0	(592,000)	0	98,459	96,397
Civic Centre Reserve	228	352,262	352,992	9,715	2,667	0	0	0	0	362,977	355,658
Library Reserve	229	47,778	35,656	1,314	269	0	0	0	0	49,092	35,926
Legal Reserve	262	164,247	164,122	4,517	1,266	0	0	0	0	168,764	165,388
Parking Facilities Reserve	266	187,950	166,941	4,619	1,260	0	0	0	0	192,569	168,102
Sustainability Reserve	267	160,062	159,937	4,402	1,208	0	0	0	0	164,464	161,145
Depot Funds Reserve	273	7,457,097	7,420,513	51,418	56,056	0	0	(4,331,487)	0	3,177,028	7,476,570
Right of Way Reserve	276	10,715	17,607	295	573	145,000	145,000	0	0	156,010	163,180
Public Open Space	292	642,908	642,566	17,680	4,854	0	0	0	0	660,588	647,420
Sculpture and Artworks	299	123,600	124,389	4,224	940	0	0	(50,000)	0	77,824	125,328
Car Park - North Cottesloe Primary	301	4,500	12,963	0	98	0	0	0	0	4,500	13,051
Green Infrastructure Reserve Fund	307	0	0	0	506	167,000	167,000	(167,000)	0	0	167,506
Active Transport Reserve	308	0	0	0	875	288,500	288,500	0	0	288,500	289,375
		11,076,862	11,086,361	135,726	84,207	600,500	600,500	(5,322,383)	(183,141)	6,490,705	11,587,927

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



TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Note 9: RATING INFORMATION										
RATE TYPE										
Differential General Rate										
GRV - Residential Improved (RI)	3,190	132,650,355	8,200,445	38,512	3,965	8,242,922	8,163,091	0	0	8,163,091
GRV - Residential Vacant (RV)	94	3,776,920	233,489	(8,706)	(1,356)	223,427	255,019	0	0	255,019
GRV - Commercial Improved (CI)	65	8,282,404	512,018	0	0	512,018	512,018	0	0	512,018
GRV - Commercial Vacant (CV)	1	86,500	5,347	0	0	5,347	5,347	0	0	5,347
GRV - Industrial (I)	1	31,050	1,920	0	0	1,920	1,920	0	0	1,920
GRV - Commercial Town (CT)	121	10,792,186	774,339	0	0	774,339	774,339	0	0	774,339
Sub-Totals	3,472	155,619,415	9,727,559	29,806	2,609	9,759,974	9,711,734	0	0	9,711,734
Minimum Payment										
GRV - Residential Improved (RI)	303		339,966	0	0	339,966	339,966	0	0	339,966
GRV - Residential Vacant (RV)	10		11,220	(1,027)	0	10,193	15,708	0	0	15,708
GRV - Commercial Improved (CI)	11		12,342	0	0	12,342	12,342	0	0	12,342
GRV - Commercial Town (CT)	17		19,074	0	0	19,074	19,074	0	0	19,074
Sub-Totals	341	0	382,602	(1,027)	0	381,575	387,090	0	0	387,090
Concession						10,141,549				10,098,824
Amount from General Rates						(4,503)				(4,000)
Ex-Gratia Rates						10,137,046				10,094,824
Specified Area Rates						0				0
Totals						10,137,046				10,094,824

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

10. INFORMATION ON BORROWINGS
(a) Debenture Repayments

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Loan 105 - Community Organisation	180,840		14,040	28,517	166,800	152,323	5,624	10,811
Loan 106 - Civic Centre Extension	199,801		98,606	199,801	101,195	0	5,245	7,901
Loan 107 - Joint Library Project	3,575,965		106,877	217,233	3,469,088	3,358,732	116,398	229,317
Loan 108 - Community Organisation	262,795		0	29,839	262,795	232,956	0	6,921
	4,219,402	0	219,523	475,390	3,999,878	3,744,012	127,267	254,950

Loan numbers 105 and 108 are financed from community organisations. All other debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures are budgeted during 2018/19.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant/Contribution Provider	Approval	2018-19 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
GENERAL PURPOSE FUNDING			\$	\$	\$	\$	\$	\$
Grants Commission - General	WALGGC	Y	83,779		83,779		20,113	63,666
Grants Commission - Roads	WALGGC	Y	51,392		51,392		12,106	39,286
LAW, ORDER & PUBLIC SAFETY								
Neighbourhood Watch	WA Police	Y	500		500		0	500
COMMUNITY AMENITIES								
Sustainability	Department of Transport	Y	12,500		12,500		0	12,500
Sustainability	Department of Planning	Y	10,000		10,000		0	10,000
RECREATION AND CULTURE								
Bond forfeiture contribution	Various venue hire	Y	0		0		127	
TRANSPORT								
Direct Grant	Main Roads WA	Y	14,000		14,000		0	14,000
Bond forfeiture contribution	Various infrastructure bonds	Y	0		0		796	
ROW Contributions	Various	Y	0		0		16,473	
TOTALS			172,171	0	172,171	0	49,615	139,952

Operating	172,171	32,346
Non-Operating	0	17,269
	<u>172,171</u>	<u>49,615</u>

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

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 18	Amount Received	Amount Paid	Closing Balance 31-Oct-18
	\$	\$	\$	\$
Infrastructure Deposits	535,529	163,718	(179,152)	520,095
Right of Way Deposits	62,486	0	(36,396)	26,090
Miscellaneous Deposits	148,180	16,478	(14,428)	150,230
	746,195	180,196	(229,976)	696,415

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 October 2018

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
	Car Parks					
	Railway Street	2,884	0	0	0	
○	Ocean Beach Hotel - Acrod Bay	0	5,000	5,000	(5,000)	
○	Station Street	0	35,000	35,000	(35,000)	
	Car Parks Total	2,884	40,000	40,000	(40,000)	
	Drainage/Culverts					
○	Drainage Construction	8,144	8,336	25,000	(192)	
○	Drainage/Culverts Total	8,144	8,336	25,000	(192)	
	Footpaths					
	Various	36,520	0	0	36,520	
	Footpaths Total	36,520	0	0	36,520	
	Irrigation					
	Curtin Avenue	0	4,002	12,000		
○	Various Locations	3,557	3,334	10,000	223	
○	Irrigation Total	3,557	7,336	22,000	223	
	Right of Ways					
	ROW 21	12,667	0	0	12,667	
	Various Locations	0	0	0	0	
	Right of Way Total	12,667	0	0	12,667	
	Parks and Ovals					
○	Foreshore - Shaded Seating (C/F)	0	308,036	462,057	(308,036)	
○	Foreshore - Signage (C/F)	0	0	34,814	0	
○	Eric Street/Curtin Avenue Park Fencing	0	17,000	17,000	(17,000)	
○	New Foreshore Park	0	0	955,900	0	
●	Harvey Field Fencing Replacement	16,550	17,000	17,000	(410)	
○	Fish Habitat Protection Area Signage Upgrade	0	10,400	20,000	(10,400)	
○	Playground Construction - Various	909	3,334	410,000	(2,425)	
○	Disability Playground Equipment (C/F)	0	0	25,000	0	
●	Natural Area Management	59,763	52,000	100,000	7,763	
○	Parks and Ovals Total	77,262	407,770	2,041,771	(330,508)	

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 October 2018

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
	Buildings					
●	Anderson Pavilion	4,830	1,610	4,830	3,220	
○	Civic Centre Building	380	29,396	88,170	(29,016)	
○	Depot Facility	2,282	3,334	500,000	(1,052)	
○	Cottesloe Civic Centre Restoration - Grounds	3,387	50,010	150,000	(46,623)	
○	Buildings Total	10,879	84,350	743,000	(73,471)	
	Roads					
○	Andrews Place (C/F)	0	6,000	18,000	(6,000)	
●	Graham Court - Upgrade	30,176	23,338	70,000	6,838	
○	Jarrad Street (Level Crossing Upgrade)	0	10,002	30,000	(10,002)	
○	Jarrad Street/Stirling Highway Asphalt Repair	0	23,338	70,000	(23,338)	
○	Marine Parade	2,748	46,676	140,000	(43,928)	
○	Salvado Street (Level Crossing Upgrade)	0	10,002	30,000	(10,002)	
○	Victoria Street (Level Crossing Upgrade)	0	10,002	30,000	(10,002)	
○	Cracksealing (Various)	0	5,002	15,000	(5,002)	
	Roads Total	32,924	134,360	403,000	(101,436)	
	Miscellaneous Infrastructure					
○	Shade Structures (C/F)	0	337,750	672,173	(337,750)	
○	Beach Access Paths (C/F)	30,703	196,666	300,000	(165,963)	
○	Dugout Facilities - Cottesloe Oval	0	7,168	21,500	(7,168)	
○	Universal Beach Access (C/F)	2,862	329,472	655,617	(326,610)	
○	Foreshore Development (C/F)	21,419	56,678	170,000	(85,259)	
○	Pylon Restoration (C/F)	1,320	71,750	143,500	(70,430)	
○	Sculpture	2,600	0	70,000	2,600	
○	Sculpture Renewal (Sundial)	0	0	45,000	0	
○	Smart Parking - Zone Controllers	35,280	0	0	35,280	
○	Miscellaneous Infrastructure Total	94,184	999,484	2,077,790	(905,300)	
	Streetscapes					
○	John Street Bike Parking	3,357	0	13,000	3,357	
○	Street Tree Planting - Renewal - Napoleon Street (Part C/F)	24,929	3,334	250,000	21,595	
○	Station Street Streetscape	36	3,334	270,000	(3,298)	
○	Various Locations - New	29	8,336	25,000	(8,307)	
●	Street Tree Planting (Part C/F)	67,919	86,840	167,000	(18,921)	
○	Waterwise Verge Scheme	500	0	0	500	
	Streetscapes Total	96,770	101,844	725,000	(5,074)	

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 October 2018

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
●	Plant , Equip. & Vehicles Total					
●	Animal Canopy	47,9000.2.57	0	15,000	14,876	
●	Electric Bike	47,9000.2.57	0	2,000	2,090	
●	Plant and Equipment	47,9000.2.57	101,588	304,700	136,613	
●	Plant , Equip. & Vehicles Total	238,201	101,588	304,700	136,613	
○	Furniture & Office Equip.					
○	CCTV	49.9000.8	21,672	65,000	(21,612)	
●	Customer Request Management System (C/F)	49.9000.11	13,336	40,000	21,416	
○	Mobile Device Replacement	49.9000.12	3,334	10,000	(3,334)	
●	Software Upgrades - Website (C/F)	49.9000.13	24,673	30,000	14,671	
○	Hardware Replacement - Other	49.9000.14	16,670	50,000	(16,670)	
○	Photocopiers	49.9000.16	0	25,000	(8,336)	
○	Phone System	49.9000.17	10,002	30,000	(10,002)	
○	Defibrillators	49.9000.18	2,000	6,000	(2,000)	
○	Personal Camera's - Rangers	49.9000.19	5,002	15,000	(5,002)	
○	Furniture & Office Equip. Total	59,485	90,354	271,000	(30,869)	
○	Capital Expenditure Total	673,477	1,975,422	6,653,261	(1,300,827)	

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING OCTOBER 2018 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 27 NOVEMBER 2018

LIST OF ACCOUNTS - OCTOBER 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
4/10/2018	1434.1039-01	Forestvale Trees Pty Ltd	Supply trees - 5 Eucalyptus, 6 Casuarina, 8 Melaleuca	\$ 1,804.00
4/10/2018	1434.1093-01	DORMA Australia Pty Ltd	Repair main entry reception doors & replace boards	\$ 597.33
4/10/2018	1434.1099-01	O'Connor Lawnmower & Chainsaw Centre	Plant parts	\$ 33.00
4/10/2018	1434.1135-01	Lamp Replacements Australia Pty Ltd	Light globes	\$ 110.00
4/10/2018	1434.12-01	CSP Group Pty Ltd	Replacement small plant list after trade-in	\$ 6,725.00
4/10/2018	1434.1245-01	Nu-Trac Rural Contracting	Beach sweeping services	\$ 3,025.00
4/10/2018	1434.128-01	Total Packaging (WA) Pty Ltd	Animal waste bags	\$ 5,033.60
4/10/2018	1434.1503-01	Diamond Hire	Hire of lawn corer for Civic Centre	\$ 140.00
4/10/2018	1434.1520-01	Department of Commerce Building	Building service levies	\$ 6,054.11
4/10/2018	1434.1583-01	Proficiency Group PL atf Proficiency Trust	Record keeping consultancy services	\$ 192.50
4/10/2018	1434.1626-01	Young's Plumbing Service Pty Ltd	Install drinking fountain	\$ 880.00
4/10/2018			Various plumbing repairs beach toilets	\$ 2,472.80
4/10/2018			Unblock urinal at Stack St depot	\$ 204.60
4/10/2018	1434.1672-01	Environmental Health Australia (WA)	Replace rusted shower Cott main beach	\$ 2,025.56
4/10/2018	1434.1820-01	Glowstix Australia Pty Ltd	WA Conference 2018 2	\$ 1,025.00
4/10/2018	1434.188-01	Bob Jane T-Mart	Candlelite Flicker Carols by Candlelight	\$ 3,904.50
4/10/2018	1434.1924-01	TechnologyOne Ltd T/A Digital Mapping	Replace ride-on mower trailer tyre	\$ 115.00
4/10/2018	1434.1965-01	LSV Borrello Lawyers	Intramaps annual subscription	\$ 15,728.90
			Legal advice	\$ 3,784.00

LIST OF ACCOUNTS - OCTOBER 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
4/10/2018	1434.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape	Supply mulch, sand/landscape mix for gardens	\$ 203.62
4/10/2018	1434.20-01	Hillmack Sales (Australia) Pty Ltd	Crushed limestone for Harvey field carpark	\$ 731.60
4/10/2018	1434.2028-01	Bug Busters	Sand to backfill playground sand pits	\$ 49.00
4/10/2018	1434.2066-01	Infocouncil Pty Ltd	Yellow sand for Civic Centre	\$ 147.00
4/10/2018	1434.2067-01	Solo Resource Recovery t/as Solo Waste	Supply concrete for new landing at Harvey field	\$ 385.00
4/10/2018	1434.2107-01	MEC 929 Pty Ltd T/A Murphy's Electrical	Footpath grano repairs	\$ 448.00
4/10/2018	1434.211-01	Apace Aid (Inc)	Remove beehive from verge tree 16 Edward Street	\$ 198.00
4/10/2018	1434.22-01	Landgate - VGO	Infocouncil agendas & minutes consultancy	\$ 1,440.51
4/10/2018	1434.2354-01	CSCH Pty Ltd t/as Charles Service Co	Waste removal services	\$ 60,005.40
4/10/2018	1434.2408-01	AJ Loo Investments Pty Ltd T/as IGA Cottesloe	Repair 2 light switches Indiana public toilets	\$ 185.35
4/10/2018	1434.2570-01	Greenshed Pty Ltd Trading as Living Turf	Supply of plants	\$ 2,583.90
4/10/2018	1434.2588-01	F M Ayliffe	Valuation expenses	\$ 130.28
4/10/2018	1434.2601-01	Sea Containers WA Pty Ltd	Monthly cleaning	\$ 4,626.63
4/10/2018	1434.2631-01	All Fence U Rent Pty Ltd	Cleaning Indiana public toilets	\$ 3,168.00
4/10/2018	1434.2633-01	L Brown	Catering supplies	\$ 70.40
4/10/2018	1434.2635-01	Robert James Harris Trading As Event Training Aust	Soil tests for Harvey field, Jasper Gr, Grant marine park	\$ 643.50
4/10/2018	1434.2636-01	Nexus Home Improvements Pty Ltd	Reimburse stationery items purchased	\$ 52.48
4/10/2018	1434.46-01	Professional Tree Surgeons	Monthly Rental 20ft Sea Container for depot storage	\$ 93.78
4/10/2018	1434.526-01	Zipform Pty Ltd	Supply 200m of temp fencing	\$ 1,320.00
4/10/2018	1434.544-01	B M Pember	Refund wedding hire costs	\$ 475.00
4/10/2018	1434.580-01	St John Ambulance Australia (WA) Inc	Certificate in Event Management	\$ 2,180.00
4/10/2018	1434.602-01	WA Treasury Corporation	Infrastructure bond refund	\$ 1,500.00
			Prune Rottnest Island Tea tree	\$ 374.00
			Prune 2 eucalyptus & 5 carob trees	\$ 1,837.00
			Rates 2nd instalment notices	\$ 2,277.48
			IT consultancy and training	\$ 2,970.00
			Re-stocking first aid kits Civic centre	\$ 291.77
			Loan 105 Repayment	\$ 19,664.00

LIST OF ACCOUNTS - OCTOBER 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
4/10/2018	1434.609-01	WA Rangers Association	Notebooks, covers, caps, polo shirts	\$ 408.00
4/10/2018	1434.610-01	Construction Training Fund	CTF Levies	\$ 5,042.40
4/10/2018	1434.62-01	Bunnings Group Ltd	Shade sail material and other supplies	\$ 692.82
4/10/2018	1434.75-01	Safety Zone Australia Pty Ltd	Supply yearly uniform for depot staff	\$ 4,477.92
5/10/2018	00026862	Alinta	Gas supply charges 8 Stack Street	\$ 51.55
5/10/2018	00026863	R H Mccarthy	Partial refund of Dog renewal fee	\$ 31.88
5/10/2018	1435.98000-01	Australian Taxation Office	Business activity statement	\$ 56,213.02
5/10/2018	00026864	Skytree Homes Pty Ltd	Infrastructure bond refund	\$ 1,500.00
5/10/2018	00026865	The Roof & Wall Doctor Pty Ltd	Infrastructure bond refund	\$ 1,500.00
5/10/2018	00026866	Primo Pools	Infrastructure bond refund	\$ 1,500.00
5/10/2018	00026867	Nexus Home Improvements Pty Ltd	Infrastructure bond refund	\$ 1,500.00
5/10/2018	00026868	Pek Enterprises Pty Ltd	Infrastructure bond refund	\$ 1,500.00
5/10/2018	00026869	Austurban Construction Pty Ltd	Infrastructure bond refund	\$ 500.00
5/10/2018	00026870	M C Nguyen	Infrastructure bond refund	\$ 1,500.00
5/10/2018	00026871	Spadaccini Homes Pty Ltd	Infrastructure bond refund	\$ 17,890.00
5/10/2018	00026872	Greater City Aircond Services Pty Ltd	Infrastructure bond refund	\$ 1,500.00
5/10/2018	00026873	A. T. Brine & Sons	Infrastructure bond refund	\$ 1,500.00
8/10/2018	1436.2023-01	Fines Enforcement Registry	Infrastructure bond refund	\$ 1,500.00
8/10/2018	1437.2575-01	SuperChoice Services Pty Ltd	FER lodgement fees	\$ 7,683.50
8/10/2018	1438.1774-01	Express Salary Packaging Pty Ltd.	Superannuation contributions	\$ 21,892.77
8/10/2018	1438.2-01	Australian Services Union	Payroll deduction	\$ 701.22
8/10/2018	1438.3-01	Department of Human Services	Payroll deduction	\$ 233.10
10/10/2018	1439.1042-01	Iron Mountain Australia Group Pty Ltd	Secure storage & rental fee Sep 18	\$ 390.47
10/10/2018	1439.1102-01	Betta Turf	Supply turf for playgrounds	\$ 221.03
10/10/2018	1439.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 618.00
10/10/2018	1439.1290-01	Local Government Compliance Inc	Seminar - Compliance by-laws	\$ 13,030.36
10/10/2018	1439.1309-01	Scott Printers Pty Ltd T/A Scott Print	Garage sale trail flyers print	\$ 125.00
10/10/2018	1439.139-01	Australia Post	Daily mail collected & delivered	\$ 491.70
10/10/2018	1439.1464-01	D U Electrical Pty Ltd	Re-wire new controller main beach No2 carpark	\$ 1,635.99
10/10/2018	1439.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping various sites	\$ 308.00
				\$ 5,442.14

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10/10/2018	1439.1490-01	S J Pyvis	Elected member expense claim	\$ 4,275.00
10/10/2018	1439.1503-01	Diamond Hire	Hire of turf cutter	\$ 88.00
10/10/2018	1439.1509-01	Mastec Australia Pty Ltd	Waste bins and parts	\$ 5,691.40
10/10/2018	1439.1719-01	P Angers	Elected member expense claim	\$ 13,275.00
10/10/2018	1439.1724-01	Galena Nominees P/L atf Jason Signmakers	Parking signs	\$ 324.39
10/10/2018	1439.1845-01	E G Nicholls	Reimburse council stationery supplies	\$ 110.66
10/10/2018	1439.188-01	Bob Jane T-Mart	Vehicle parts	\$ 493.00
10/10/2018	1439.19-01	McLeods Barristers & Solicitors	Parking prosecution	\$ 2,124.22
10/10/2018	1439.1915-01	Marketforce Pty Ltd	Business cards etc	\$ 621.19
10/10/2018	1439.1946-01	M T Rodda	Elected member expense claim	\$ 5,993.75
10/10/2018	1439.1947-01	R J A Thomas	Elected member expense claim	\$ 4,275.00
10/10/2018	1439.1959-01	S L Boulter	Elected member expense claim	\$ 4,275.00
10/10/2018	1439.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape	Supply of pine bark & red gum mulch	\$ 2,502.14
10/10/2018	1439.201-01	The Environmental Printing Company	Printed envelopes	\$ 1,155.00
10/10/2018	1439.2083-01	StrataGreen	Supply of 50 1.8m jarrah tree stakes	\$ 311.30
10/10/2018	1439.210-01	Hays Specialist Recruitment (Aust.)	Labour hire Strategic planner	\$ 2,257.59
10/10/2018	1439.211-01	Apac Aid (Inc)	Tube stock for tree nodes	\$ 28.00
10/10/2018	1439.2124-01	West Tip Waste Control Pty Ltd	Green waste collections	\$ 23,812.80
10/10/2018	1439.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering services	\$ 949.50
10/10/2018	1439.22-01	Landgate - VGO	Valuation expenses	\$ 130.28
10/10/2018	1439.222-01	W A Richards	Reimburse accommodation - R Gianatti training course	\$ 411.40
10/10/2018	1439.2339-01	M S Tucak	Reimburse communications charges	\$ 300.00
10/10/2018	1439.2340-01	M Harkins	Elected member expense claim	\$ 4,275.00
10/10/2018	1439.2341-01	Electricity Generation and Retail - Synergy	Elected member expense claim	\$ 4,275.00
10/10/2018	1439.2346-01	H B Sadler	Electricity charges	\$ 15,109.45
10/10/2018	1439.2366-01	Market Creations Pty Ltd	Elected member expense claim	\$ 4,275.00
10/10/2018	1439.2415-01	M P Pell	Feedback button & Survey monkey	\$ 715.00
10/10/2018	1439.2504-01	The Fruit Box Group Pty Ltd	Infrastructure bond refund	\$ 624.00
10/10/2018			Milk supply & delivery	\$ 164.28

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10/10/2018	1439.2527-01	Advisian Pty Ltd	Stage 1 Pool feasibility study	\$ 33,475.75
10/10/2018	1439.2630-01	Microanalysis Australia Pty Ltd	12 soil samples pre & post storm for PSD	\$ 1,742.40
10/10/2018	1439.2638-01	The Pier Group Pty Ltd t/as C S Legal	Rates refund	\$ 2,142.68
10/10/2018	1439.2639-01	M Macfarlane	Infrastructure bond refund	\$ 1,500.00
10/10/2018	1439.2643-01	Wheldon Ross Thornley Trading as ezdigital.com.au	1 archive project Historical audio transferred	\$ 330.00
10/10/2018	1439.2644-01	Integrated Management Consultants P/L Melville Mazda	Vehicle service	\$ 316.60
10/10/2018	1439.2645-01	L R Petersen	Refund hall bond	\$ 200.00
10/10/2018	1439.526-01	Zipform Pty Ltd	Printing services	\$ 1,318.41
10/10/2018	1439.544-01	B M Pember	IT consultancy and training	\$ 5,692.50
10/10/2018	1439.62-01	Bunnings Group Ltd	Supply various materials/equip	\$ 456.98
10/10/2018	1439.656-01	Surf Life Saving Western Australia	Surf life saving contract services	\$ 32,944.76
10/10/2018	1439.661-01	T-Quip	Plant parts	\$ 410.40
10/10/2018	1439.706-01	ECOSCAPE	Consultancy - beach access paths	\$ 6,710.00
10/10/2018	1439.75-01	Safety Zone Australia Pty Ltd	Supply boots and clothing for depot staff	\$ 600.83
10/10/2018	1439.79-01	Perth Irrigation Centre	Supply various reticulation parts	\$ 295.05
10/10/2018	1439.84-01	West Australian Local Government Association	People & culture seminar	\$ 300.00
10/10/2018	1439.88-01	Managed IT Pty Ltd	IT services & helpdesk SLA	\$ 11,578.18
10/10/2018	1439.89-01	Major Motors Pty Ltd	Truck service	\$ 165.00
10/10/2018	1439.988-01	Securex Pty Ltd	Repair Titan security software & annual system maintenance	\$ 343.00
11/10/2018	00026874	Telstra Corporation Limited	Communications charges	\$ 1,480.85
11/10/2018	00026875	Kings Road Construction Pty Ltd	Infrastructure bond refund	\$ 1,500.00
11/10/2018	00026876	Sola Shade Pty Ltd	Infrastructure bond refund	\$ 1,000.00
16/10/2018	1440.2023-01	Fines Enforcement Registry	FER lodgement fee	\$ 2,540.00
19/10/2018	1441.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 22,616.60
19/10/2018	1442.100-01	Jaymar Pumps	Inspection of Jasper Green & Pearse St pump & bores	\$ 1,276.00
			Works to Pearse St pump and bore	\$ 4,785.00
			Works to Jasper Green pump and bore	\$ 2,986.50

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19/10/2018	1442.1042-01	Iron Mountain Australia Group Pty Ltd	Storage of records	\$ 282.34
19/10/2018	1442.1099-01	O'Connor Lawnmower & Chainsaw Centre	Plant repairs	\$ 811.80
19/10/2018	1442.1133-01	Lock, Stock & Farrell Locksmith Pty Ltd	Master key for Civic Centre	\$ 208.10
19/10/2018	1442.1239-01	One Fire Group	Quarterly inspection of the fire panel	\$ 302.50
19/10/2018	1442.13-01	Shacks & Kerr Motors Pty Ltd	Vehicle repairs	\$ 56.15
19/10/2018	1442.1361-01	Department of Transport	Vehicle search fees	\$ 701.90
19/10/2018	1442.1398-01	LGIS	LGIS liability insurance	\$ 41,905.14
			LGIS property protection	\$ 25,958.45
			LGIS workers compensation insurance	\$ 15,168.29
19/10/2018	1442.1457-01	Church of Christ	Letterbox drop of Garage Sale trail flye	\$ 407.00
19/10/2018	1442.146-01	Bring Couriers	Delivery of soil samples to Microanalysis	\$ 58.25
19/10/2018	1442.159-01	John Parker Vactor Jet Rodding	Drain cleaning Sept 18 various Cottesloe sites	\$ 4,752.00
19/10/2018	1442.1671-01	Work Clobber	Safety work boots for Depot	\$ 140.50
19/10/2018	1442.1672-01	Environmental Health Australia (WA)	Swimming pool master class \$475 & Conference \$395	\$ 870.00
19/10/2018	1442.188-01	Bob Jane T-Mart	Repair 2 mower tyres	\$ 90.00
19/10/2018	1442.1915-01	Marketforce Pty Ltd	Cottesloe News in The Post	\$ 1,963.90
19/10/2018	1442.1965-01	LSV Borrello Lawyers	Legal fees	\$ 198.00
19/10/2018	1442.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscape	Landscaping supplies	\$ 110.00
19/10/2018	1442.2007-01	Ivan Holding Pty T/A Myaree Crane Hire	Rental of crane to install soak well	\$ 239.25
19/10/2018	1442.2028-01	Bug Busters	Remove Bee Hive 16 Clarendon St	\$ 165.00
19/10/2018	1442.2060-01	Teamwork Contractors Pty Ltd T/A Team Work Fencing	Supply & install fencing at Harvey Field	\$ 18,249.00
19/10/2018	1442.2082-01	P J Askin	Planning search reimbursement	\$ 35.25
19/10/2018	1442.210-01	Hays Specialist Recruitment (Aust.)	Labour hire	\$ 12,541.38
19/10/2018	1442.2132-01	Safeway Building and Renovations Pty Ltd	Structural upgrades to Anderson pavilion	\$ 5,313.00
19/10/2018	1442.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood deli	Catering services	\$ 596.75
19/10/2018	1442.2265-01	R Gianatti	White card training course	\$ 59.00
19/10/2018	1442.2314-01	J Weinstein	Bond refund	\$ 200.00
19/10/2018	1442.2341-01	Electricity Generation and Retail	Electricity - various sites	\$ 4,264.10

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
19/10/2018	1442.2408-01	AJ Loo Investments Pty Ltd T/as IGA Cottesloe	Catering supplies	11.96
19/10/2018	1442.2466-01	TenderLink	4 x Tenderlink RFTs @ \$165 each	660.00
19/10/2018	1442.2514-01	Element Advisory Pty Ltd	Consulting fees	616.00
19/10/2018	1442.2592-01	Complete Office Supplies Pty Ltd	General stationery	116.32
19/10/2018	1442.2601-01	Sea Containers WA Pty Ltd	Delivery 20ft Sea Container for depot	42.35
19/10/2018	1442.2617-01	M Winnett	Catering supplies	31.15
19/10/2018	1442.2640-01	M Glance	Refund for cancelled Hall booking - 50%	780.00
19/10/2018	1442.2641-01	Cargills Pty Ltd ATF Winter Family	3 hand towel dispensers & 4 cartons Hand towels	376.55
19/10/2018	1442.2642-01	Marissa Verma Trading As Bindi Bind Dreaming	Catering services	143.00
19/10/2018	1442.2647-01	T Kelesen	Hall hire bond refund	500.00
19/10/2018	1442.2648-01	C S Holman	Refund partial dog licence fee	150.00
19/10/2018	1442.2649-01	D Neill	Bond refund	200.00
19/10/2018	1442.2650-01	E G Finn	Bond refund	300.00
19/10/2018	1442.2651-01	A Nelson	Bond refund	300.00
19/10/2018	1442.37-01	Winc Australia Pty Limited	General stationery	615.31
19/10/2018	1442.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary unit service	2,751.07
19/10/2018	1442.523-01	Local Government Professionals	LG Professional membership 18/19	531.00
19/10/2018	1442.545-01	Department of Fire & Emergency Services	2018/19 ESL Levies	11,188.33
19/10/2018	1442.62-01	Bunnings Group Ltd	Building supplies	222.28
19/10/2018	1442.645-01	Cobblestone Concrete	Install concrete footpath	14,982.55
19/10/2018	1442.77-01	Galvins Plumbing Supplies	Plumbing supplies	191.95
19/10/2018	1442.89-01	Major Motors Pty Ltd	Vehicle service	343.47
19/10/2018	1442.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Various asphalt works	8,360.00
19/10/2018	1443.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	701.22
19/10/2018	1443.2-01	Australian Services Union	Payroll deduction	233.10
19/10/2018	1443.3-01	Department of Human Services	Payroll deduction	390.47
19/10/2018	00026877	A Smart	Bond refund	200.00
25/10/2018	1444.1099-01	O'Connor Lawnmower & Chainsaw Centre	Plant parts	400.00
25/10/2018	1444.1503-01	Diamond Hire	Rental of excavator	275.00
25/10/2018	1444.1569-01	Perth Dishwashers	Repair to dishwasher in Mayors Parlour	253.00

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25/10/2018	1444.1576-01	Edinger Real Estate	Stack St depot lease	\$ 17,423.49
25/10/2018	1444.1620-01	WA Building Codes Consultancy	Building surveying services	\$ 5,625.00
25/10/2018	1444.188-01	Bob Jane T-Mart	6 Replacement truck tyres for truck	\$ 2,772.00
25/10/2018	1444.1901-01	International Cities, Town Centres	Conference registration	\$ 325.00
25/10/2018	1444.2031-01	Connorsupa Pty Ltd T/A Harvey Norman O'Connor	Communications and IT equipment	\$ 1,220.00
25/10/2018	1444.2056-01	Scotts Scrubbing & Sweeping Service	Steam clean Napoleon St footpaths	\$ 3,245.00
25/10/2018	1444.210-01	Hays Specialist Recruitment (Aust.)	Labour hire	\$ 2,286.08
25/10/2018	1444.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood deli	Catering workshop & agenda forum	\$ 545.00
25/10/2018	1444.2296-01	HiTech Security (WA) Pty Ltd	Remote support to fix camera 7	\$ 60.50
25/10/2018	1444.2309-01	Kimrocam Pty Ltd T/As Atlantic Pools	Infrastructure bond refund	\$ 1,500.00
25/10/2018	1444.2408-01	AJ Loo Investments Pty Ltd T/as IGA Cottesloe	Catering teens & anxiety workshop	\$ 18.80
25/10/2018	1444.2550-01	CLE Town Planning	Strategic planning advice LP53 amendment	\$ 17,215.68
25/10/2018	1444.2592-01	Complete Office Supplies Pty Ltd	General stationery	\$ 41.00
25/10/2018	1444.2653-01	J Luseno	Reimburse employee	\$ 54.30
25/10/2018	1444.2654-01	The Trustee for Signcode Australia T/as Publik	Beach access path signage	\$ 4,548.50
25/10/2018	1444.2655-01	J Carter	Reimburse employee	\$ 54.30
25/10/2018	1444.2656-01	N L Stewart	Infrastructure bond refund	\$ 1,500.00
25/10/2018	1444.29-01	Fuji Xerox Australia Pty Ltd	Printing consumption	\$ 1,066.39
25/10/2018	1444.390-01	North Cottesloe Surf Life Saving Club	Refund event bond	\$ 1,000.00
25/10/2018	1444.55-01	Shire of Peppermint Grove	Grove contribution	\$ 163,633.80
25/10/2018	1444.600-01	Procott Incorporated	2018/19 Differential general rate paid to Procott	\$ 117,883.05
25/10/2018	1444.706-01	ECOSCAPE	Completion of final signage strategy	\$ 1,267.20
25/10/2018	1444.77-01	Galvins Plumbing Supplies	Soakwell, storm water grate & bottle bowl guard acid	\$ 569.38
25/10/2018	1444.83-01	Flexi Staff Pty Ltd	Temporary depot staff	\$ 1,148.95
25/10/2018	1444.84-01	West Australian Local Government Association	WA Transport & Road forum 2018	\$ 100.00
25/10/2018	1444.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 43,701.66
25/10/2018	1444.94-01	Call Associates Pty Ltd T/as Connect	After hour call service	\$ 640.64
25/10/2018	1444.963-01	Phonographic Performance Co of Aust	Licence fees	\$ 276.58

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26/10/2018	00026878	City of Nedlands	Curtin Ave pedestrian crossing	\$ 3,108.60
3/10/2018		Commonwealth Bank of Australia	Bank fees	\$ 692.10
3/10/2018		Town of Cottesloe staff	Fortnightly payroll	\$ 106,561.86
15/10/2018		National Australia Bank	Bank fees	\$ 46.14
16/10/2018		National Australia Bank	Transfer to investment account	\$ 50,000.00
17/10/2018		Town of Cottesloe staff	Fortnightly payroll	\$ 104,863.76
19/10/2018		Miscellaneous debit	Customer refund	\$ 50.00
31/10/2018		Town of Cottesloe staff	Fortnightly payroll	\$ 109,171.03
Total				\$ 1,499,266.23