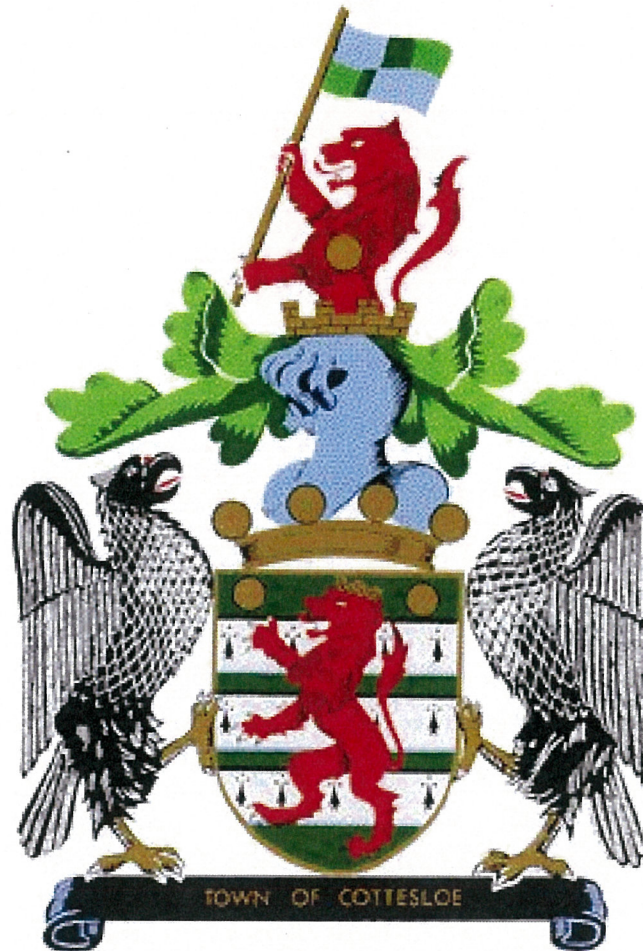


TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 NOVEMBER 2017 TO 30 NOVEMBER 2017

PRESENTED TO THE COUNCIL MEETING
ON 12 DECEMBER 2017

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2017

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

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Town of Cottesloe
Compilation Report
For the Period Ended 30 November 2017

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 30 November 2017 of \$7,369,775.

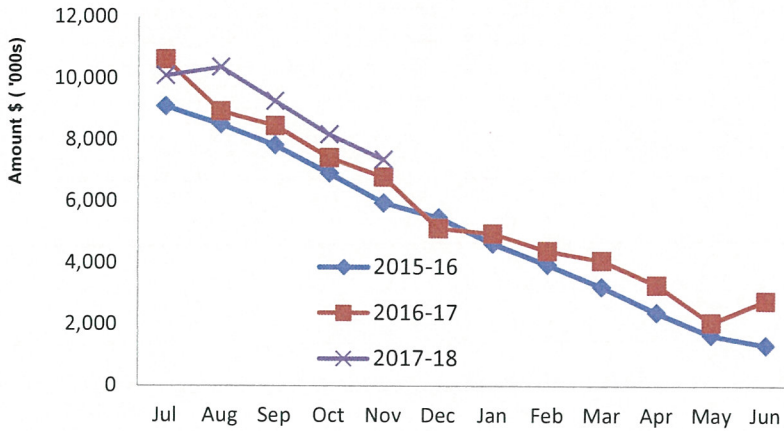
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Wayne Richards
Reviewed by: Garry Bird
Date prepared: 5/12/2017

Town of Cottesloe
Monthly Summary Information
For the Period Ended 30 November 2017

Liquidity Over the Year (Refer Note 3)



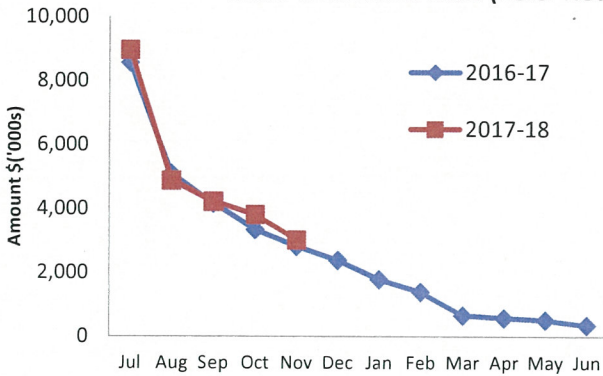
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 5,770,667
Restricted	<u>\$ 11,873,084</u>
	<u>\$ 17,643,751</u>

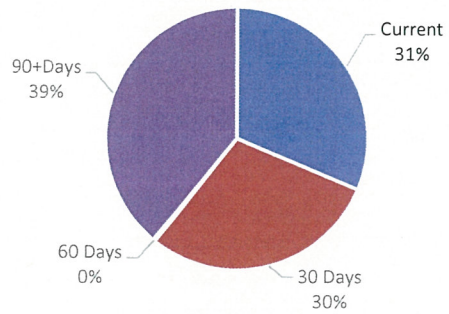
Receivables

Rates & ESL	\$ 2,386,834
Other	<u>\$ 1,272,734</u>
	<u>\$ 3,659,568</u>

Rates & ESL Receivable (Refer Note 6)



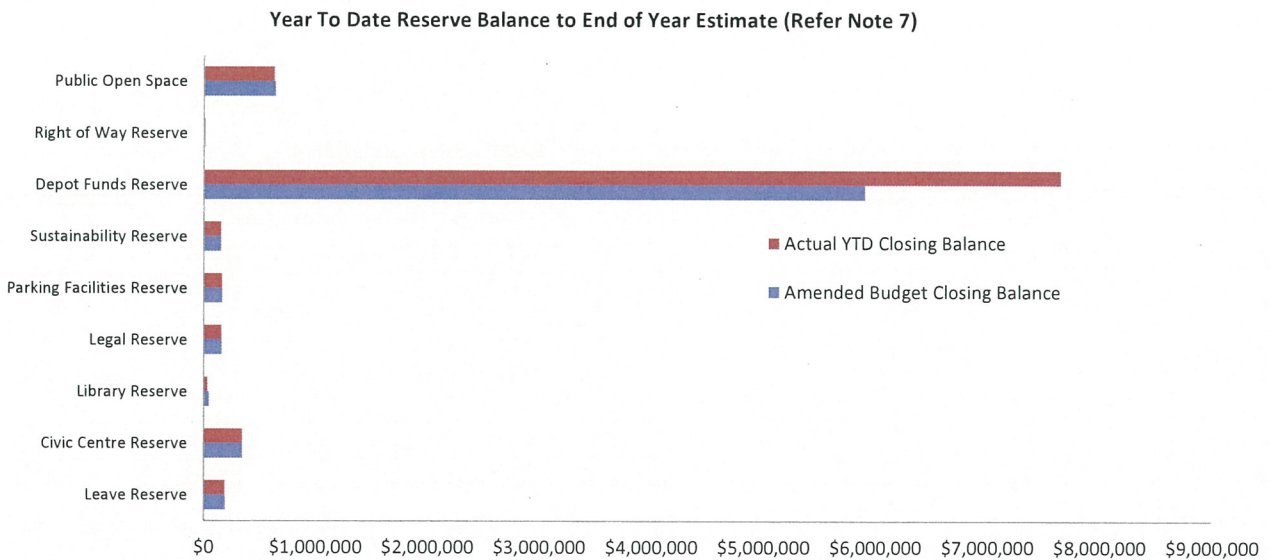
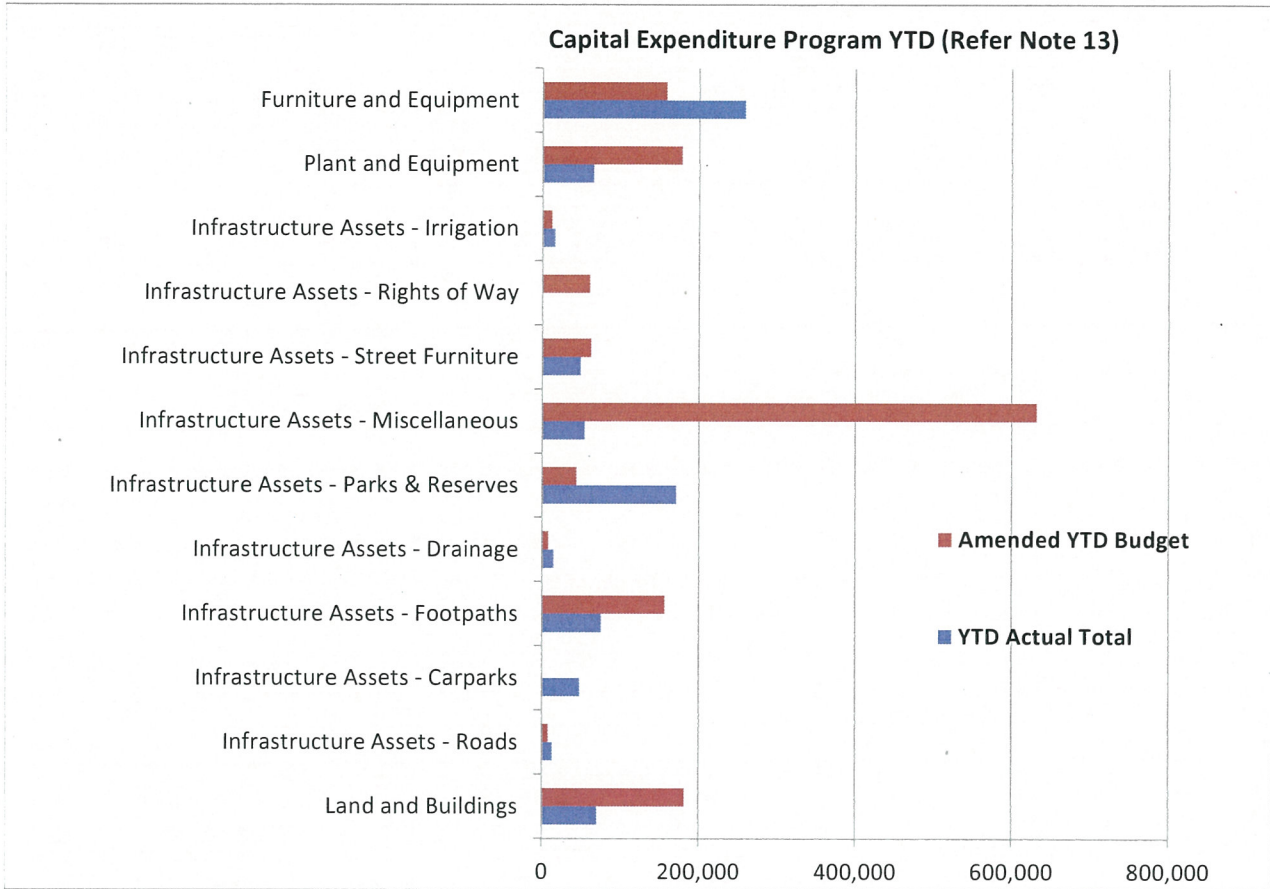
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



Comments

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

Town of Cottesloe
Monthly Summary Information
For the Period Ended 30 November 2017



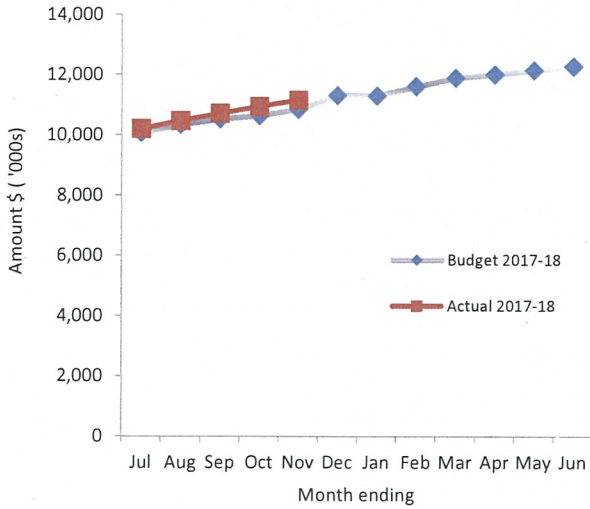
Comments

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

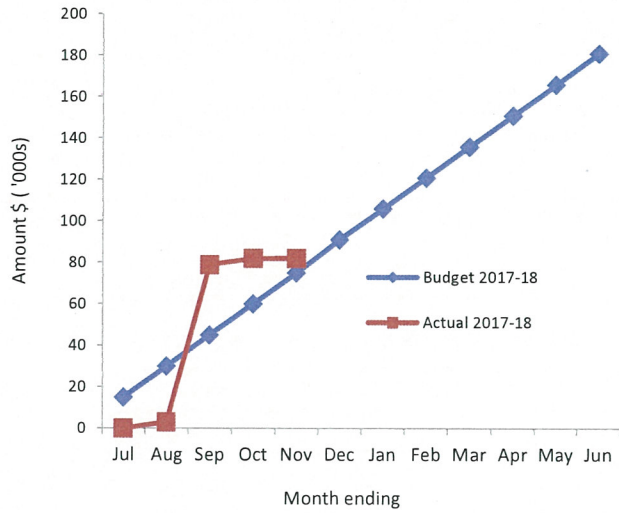
Town of Cottesloe
Monthly Summary Information
For the Period Ended 30 November 2017

Revenues

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

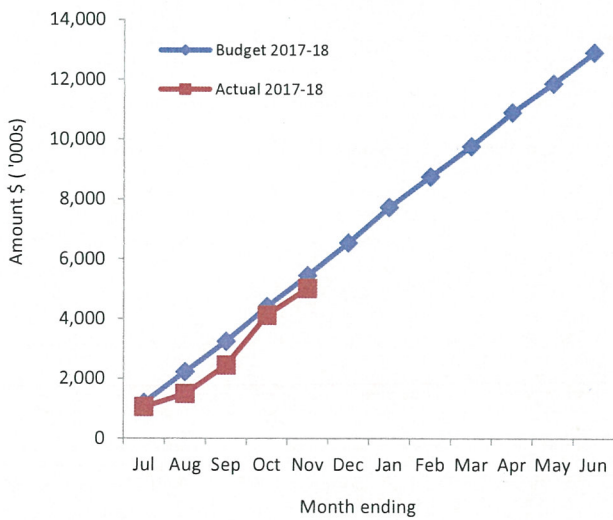


Budget Capital Revenue -v- Actual (Refer Note 2)

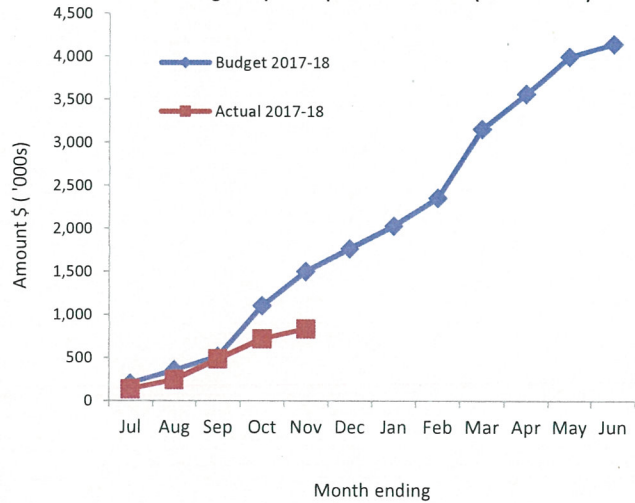


Expenditure

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



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



Comments

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2017

	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	9,978,750	9,764,380	9,764,380	214,370	2%
General Purpose Funding - Other		330,257	257,433	499,703	72,824	28%
Governance		11,881	23,127	31,700	(11,246)	(49%)
Law, Order and Public Safety		27,647	23,240	30,300	4,407	19%
Health		88,891	88,952	94,200	(61)	(0%)
Education and Welfare		15,584	8,311	29,115	7,273	88%
Community Amenities		221,714	259,092	560,300	(37,378)	(14%)
Recreation and Culture		176,310	166,515	368,689	9,795	6%
Transport		215,010	198,436	768,000	16,574	8%
Economic Services		99,203	60,448	145,059	38,755	64%
Other Property and Services		419	210	500	209	100%
Total Operating Revenue		11,165,666	10,850,144	12,291,946	315,522	
Operating Expense						
General Purpose Funding		(172,564)	(130,207)	(312,465)	(42,357)	(33%)
Governance		(343,482)	(329,849)	(779,998)	(13,633)	(4%)
Law, Order and Public Safety		(140,262)	(140,090)	(322,880)	(172)	(0%)
Health		(97,351)	(97,528)	(234,028)	177	0%
Education and Welfare		(602,686)	(116,698)	(280,058)	(485,988)	(416%)
Community Amenities		(1,278,219)	(1,490,281)	(3,564,837)	212,062	14%
Recreation and Culture		(1,449,611)	(1,571,721)	(3,740,984)	122,110	8%
Transport		(846,444)	(1,345,833)	(3,280,637)	499,389	37%
Economic Services		(119,076)	(221,563)	(387,118)	102,487	46%
Other Property and Services		29,812	(4,174)	(10,000)	33,986	814%
Total Operating Expenditure		(5,019,883)	(5,447,944)	(12,913,005)	428,061	
Funding Balance Adjustments						
Add back Depreciation		0	793,073	1,903,230	(793,073)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Leave Provisions		1,503	0	0	1,503	
Net Cash from Operations		6,147,286	6,195,273	1,282,171	(47,987)	
Capital Revenues						
Grants, Subsidies and Contributions	11	40,094	0	0	40,094	
Proceeds from Disposal of Assets	8	42,106	75,736	181,750	(33,630)	(44%)
Total Capital Revenues		82,200	75,736	181,750	6,464	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2017

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Capital Expenses						
Land and Buildings	13	(69,847)	(182,509)	(981,250)	112,662	62%
Infrastructure - Roads	13	(13,394)	(8,334)	(223,000)	(5,060)	(61%)
Infrastructure - Car parks	13	(48,000)	0	0	(48,000)	
Infrastructure - Footpaths	13	(75,430)	(156,719)	(687,857)	81,289	52%
Infrastructure - Drainage	13	(14,907)	(8,334)	(20,000)	(6,573)	(79%)
Infrastructure - Parks & Reserves	13	(171,817)	(43,755)	(390,000)	(128,062)	(293%)
Infrastructure - Miscellaneous	13	(54,019)	(631,834)	(713,500)	577,815	91%
Infrastructure - Streetscape	13	(48,592)	(62,418)	(150,000)	13,826	22%
Infrastructure - Rights of Way	13	0	(60,423)	(145,000)	60,423	100%
Infrastructure - Irrigation	13	(16,314)	(12,501)	(30,000)	(3,813)	(31%)
Plant and Equipment	13	(64,990)	(178,494)	(428,350)	113,504	64%
Furniture and Equipment	13	(259,301)	(158,843)	(381,190)	(100,458)	(63%)
Total Capital Expenditure		(836,611)	(1,504,164)	(4,150,147)	667,553	
Net Cash from Capital Activities		(754,411)	(1,428,428)	(3,968,397)	674,017	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	13,206	55,869	(13,206)	(100%)
Transfer from Reserves	7	513,879	48,000	2,087,257	465,879	971%
Repayment of Debentures	10	(221,503)	(221,504)	(449,333)	1	0%
Transfer to Reserves	7	(666,625)	(90,335)	(216,785)	(576,290)	(638%)
Net Cash from Financing Activities		(374,249)	(250,633)	1,477,008	(123,616)	
Net Operations, Capital and Financing		5,018,626	4,516,212	(1,209,218)	502,414	
Opening Funding Surplus(Deficit)	3	2,351,149	1,209,218	1,209,218	1,141,931	94%
Closing Funding Surplus(Deficit)	3	7,369,775	5,725,430	0	1,644,345	

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

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2017

		YTD	Amended YTD	Amended	Var. \$	Var. %
	Note	Actual	Budget	Annual	(b)-(a)	(b)-(a)/(a)
		(b)	(a)	Budget		
		\$	\$	\$	\$	%
Operating Revenues						
Rates	9	9,978,750	9,764,380	9,764,380	214,370	2%
Operating Grants, Subsidies and Contributions	11	78,144	122,411	222,324	(44,267)	(36%)
Fees and Charges		824,956	727,624	1,832,797	97,332	13%
Interest Earnings		239,710	163,336	330,129	76,374	47%
Other Revenue		44,106	72,393	142,316	(28,287)	(39%)
Profit on Disposal of Assets	8	0	0	0	0	
Total Operating Revenue		11,165,666	10,850,144	12,291,946	315,522	
Operating Expense						
Employee Costs		(1,775,471)	(1,785,113)	(4,291,588)	9,642	1%
Materials and Contracts		(1,841,195)	(2,022,975)	(4,921,284)	181,780	9%
Utility Charges		(186,078)	(169,914)	(352,945)	(16,164)	(10%)
Depreciation on Non-Current Assets		0	(793,073)	(1,903,230)	793,073	100%
Interest Expenses		(63,467)	(117,136)	(281,108)	53,669	46%
Insurance Expenses		(139,262)	(170,819)	(175,098)	31,557	18%
Other Expenditure		(1,014,410)	(388,914)	(987,752)	(625,496)	(161%)
Loss on Disposal of Assets	8	0	0	0	0	
Total Operating Expenditure		(5,019,883)	(5,447,944)	(12,913,005)	428,061	
Funding Balance Adjustments						
Add back Depreciation		0	793,073	1,903,230	(793,073)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Provisions		1,503	0	0	1,503	
Net Cash from Operations		6,147,286	6,195,273	1,282,171	(47,987)	
Capital Revenues						
Grants, Subsidies and Contributions	11	40,094	0	0	40,094	
Proceeds from Disposal of Assets	8	42,106	75,736	181,750	(33,630)	(44%)
Total Capital Revenues		82,200	75,736	181,750	6,464	
Capital Expenses						
Land and Buildings	13	(69,847)	(182,509)	(981,250)	112,662	62%
Infrastructure - Roads	13	(13,394)	(8,334)	(223,000)	(5,060)	(61%)
Infrastructure - Carparks	13	(48,000)	0	0	(48,000)	
Infrastructure - Footpaths	13	(75,430)	(156,719)	(687,857)	81,289	52%
Infrastructure - Drainage	13	(14,907)	(8,334)	(20,000)	(6,573)	(79%)
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Infrastructure - Streetscape	13	(48,592)	(62,418)	(150,000)	13,826	22%
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Plant and Equipment	13	(64,990)	(178,494)	(428,350)	113,504	64%
Furniture and Equipment	13	(259,301)	(158,843)	(381,190)	(100,458)	(63%)
Total Capital Expenditure		(836,611)	(1,504,164)	(4,150,147)	667,553	
Net Cash from Capital Activities		(754,411)	(1,428,428)	(3,968,397)	674,017	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2017

	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	13,206	55,869	(13,206)	(100%)
Transfer from Reserves	7 513,879	48,000	2,087,257	465,879	971%
Advances to Community Groups	0	0	0	0	
Repayment of Debentures	10 (221,503)	(221,504)	(449,333)	1	0%
Transfer to Reserves	7 (666,625)	(90,335)	(216,785)	(576,290)	(638%)
Net Cash from Financing Activities	(374,249)	(250,633)	1,477,008	(123,616)	
Net Operations, Capital and Financing	5,018,626	4,516,212	(1,209,218)	502,414	
Opening Funding Surplus(Deficit)	3 2,351,149	1,209,218	1,209,218	1,141,931	94%
Closing Funding Surplus(Deficit)	3 7,369,775	5,725,430	0	1,644,345	

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 30 November 2017

		2017-2018 YTD Actual \$	2016-2017 YTD Actual \$	2016-2017 Actual \$
CURRENT ASSETS				
Receivables				
	Rates	2,223,226	1,864,181	191,244
	Emergency Services Levies	632,158	555,540	44,596
	Rates and ESL Rebates	199,951	224,818	3,056
	Accounts Receivable - Debtors	91,167	200,573	612,194
	Accounts Receivable - Infringements	434,214	472,937	425,096
	Provision for Doubtful Debts	(202,481)	(177,296)	(193,165)
	Accrued Income	65,360	56,398	36,350
	GST	0	0	(21)
	Self Supporting Loans	52,365	50,091	52,365
	Other	0	28,951	0
Inventories				
	Inventories	37,437	37,786	37,437
Cash Assets				
	Municipal Account	99,603	299,691	95,494
	Till Floats	700	700	700
	Investment Account	1,403,878	596,255	906,640
	Term Investments	4,266,486	4,711,219	923,572
	Restricted - Reserves	10,926,426	10,830,887	10,773,680
	Restricted - Trust	946,658	884,226	946,708
TOTAL CURRENT ASSETS		21,177,148	20,636,957	14,855,946
CURRENT LIABILITIES				
Payables				
	Payables	1,200,838	1,255,315	312,756
Payable Trust				
	Payable Trust	807,913	953,407	931,183
Accrued Expenses				
	Accrued Expenses	819,833	749,813	434,813
Interest Bearing Liabilities				
	Interest Bearing Liabilities	227,830	215,357	449,332
Provisions				
	Provisions	944,247	855,017	942,744
TOTAL CURRENT LIABILITIES		4,000,661	4,028,909	3,070,828
NON CURRENT ASSETS				
Receivables				
	Deferred Rates & ESL	163,608	179,494	163,608
	Self Supporting Loans	509,791	562,156	509,791
Property Plant and Equipment				
	Furniture and Equipment	654,323	430,703	395,022
	Land and Buildings	84,105,829	44,805,103	84,035,982
	Plant and Equipment	798,265	812,962	775,382
	Equity Investments	1,049,255	1,021,510	1,049,255
Infrastructure				
	Roads	24,433,167	24,791,981	24,419,773
	Car Parks	2,661,512	2,663,814	2,613,512
	Footpaths	3,616,050	3,553,556	3,540,619
	Drainage	4,764,955	4,786,938	4,750,048
	Parks and Reserves	1,690,390	1,495,591	1,518,573
	Miscellaneous	2,110,055	2,008,595	2,056,036
	Street Furniture	747,183	656,449	698,591
	Right of Ways	1,896,026	1,838,481	1,896,026
	Irrigation	996,057	987,352	979,743
TOTAL NON CURRENT ASSETS		130,196,466	90,594,685	129,401,961

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 November 2017

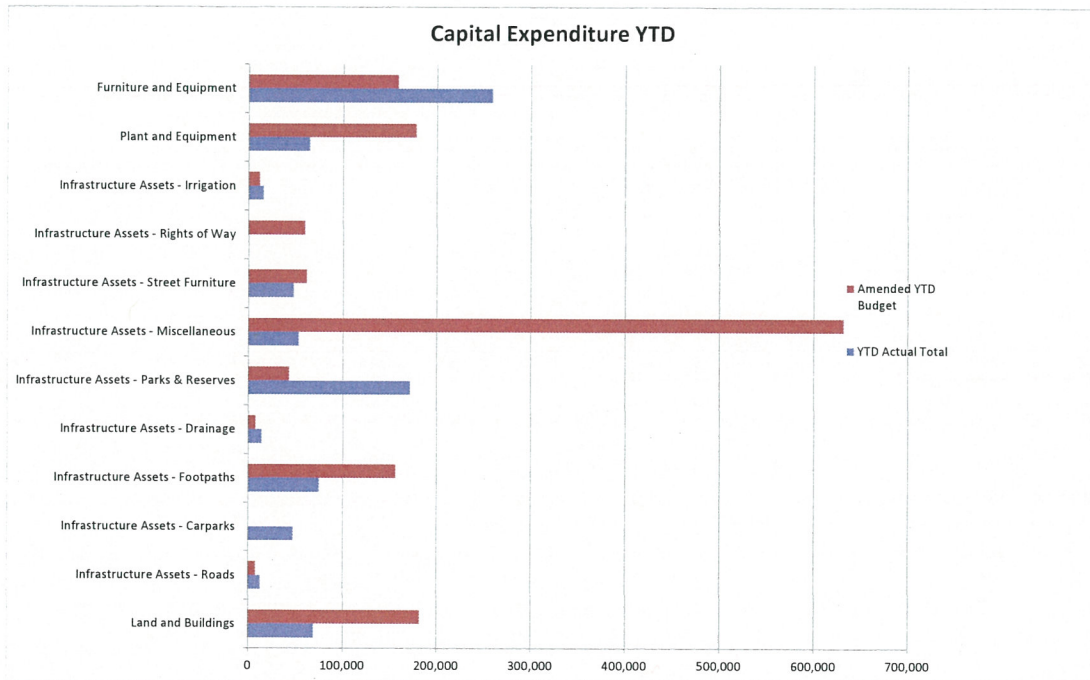
	2017-2018 YTD Actual \$	2016-2017 YTD Actual \$	2016-2017 Actual \$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	4,219,401	4,668,734	4,219,401
Provisions	83,812	61,901	83,812
TOTAL NON CURRENT LIABILITIES	4,303,213	4,730,635	4,303,213
NET ASSETS	143,069,740	102,472,098	136,883,866
EQUITY			
Reserves - Cash Backed	10,926,427	10,830,887	10,773,681
Reserves - Asset Revaluation	96,854,306	57,573,972	96,854,306
Retained Surplus	35,289,007	34,067,239	29,255,879
TOTAL EQUITY	143,069,740	102,472,098	136,883,866
RESERVES - CASH BACKED			
Opening Balance	10,773,681	10,719,976	10,719,976
Transfer to Reserves	666,625	110,911	1,058,942
Transfer from Reserves	(513,879)	0	(1,005,237)
TOTAL RESERVES - CASH BACKED	10,926,427	10,830,887	10,773,681
RESERVES - ASSET REVALUATION			
Opening Balance	96,854,306	57,573,972	96,854,306
TOTAL RESERVES - ASSET REVALUATION	96,854,306	57,573,972	96,854,306
RETAINED SURPLUS			
Opening Balance	29,255,879	28,127,751	28,053,996
Change in Net Assets from Operations	6,185,874	6,050,399	1,255,588
Transfer from Reserve	513,879	0	1,005,237
Transfer to Reserve	(666,625)	(110,911)	(1,058,942)
TOTAL RETAINED SURPLUS	35,289,007	34,067,239	29,255,879
TOTAL EQUITY	143,069,740	102,472,098	136,883,866

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2017

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	4,620	65,227	69,847	182,509	981,250	(112,662)
Infrastructure Assets - Roads	13	13,394	0	13,394	8,334	223,000	5,060
Infrastructure Assets - Carparks	13	48,000	0	48,000	0	0	48,000
Infrastructure Assets - Footpaths	13	5,000	70,430	75,430	156,719	687,857	(81,289)
Infrastructure Assets - Drainage	13	14,907	0	14,907	8,334	20,000	6,573
Infrastructure Assets - Parks & Reserves	13	83,630	88,187	171,817	43,755	390,000	128,062
Infrastructure Assets - Miscellaneous	13	35,719	18,300	54,019	631,834	713,500	(577,815)
Infrastructure Assets - Street Furniture	13	20,550	28,041	48,591	62,418	150,000	(13,827)
Infrastructure Assets - Rights of Way	13	0	0	0	60,423	145,000	(60,423)
Infrastructure Assets - Irrigation	13	0	16,314	16,314	12,501	30,000	3,813
Plant and Equipment	13	0	64,990	64,990	178,494	428,350	(113,504)
Furniture and Equipment	13	116,080	143,222	259,302	158,843	381,190	100,459
Capital Expenditure Totals		341,900	494,711	836,611	1,504,164	4,150,147	(667,553)

Funded By:

Capital Grants and Contributions	40,094	0	0	40,094
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	42,106	75,736	181,750	(33,630)
Own Source Funding - Cash Backed Reserves				
Area Improvement Reserve	0	0	34	0
Unspent Grants/Funds Reserve	0	0	272	0
Depot Funds Reserve	1,083	0	2,361,350	1,083
Total Own Source Funding - Cash Backed Reserves	513,879	48,000	2,087,257	465,879
Own Source Funding - Operations	240,532	1,380,428	1,881,140	(1,139,896)
Capital Funding Total	836,611	1,504,164	4,150,147	(667,553)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2017

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	31,700	0	31,700
General Purpose Funding - Rates	9,764,380	0	9,764,380
General Purpose Funding - Other	499,703	0	499,703
Law, Order and Public Safety	30,300	0	30,300
Health	94,200	0	94,200
Education and Welfare	29,115	0	29,115
Community Amenities	560,300	0	560,300
Recreation and Culture	368,689	0	368,689
Transport	768,000	0	768,000
Economic Services	145,059	0	145,059
Other Property and Services	500	0	500
Total Operating Revenue	12,291,946	0	12,291,946
Operating Expense			
Governance	(779,998)	0	(779,998)
General Purpose Funding	(312,465)	0	(312,465)
Law, Order and Public Safety	(322,880)	0	(322,880)
Health	(234,028)	0	(234,028)
Education and Welfare	(280,058)	(500,000)	(780,058)
Community Amenities	(3,564,837)	0	(3,564,837)
Recreation and Culture	(3,740,984)	0	(3,740,984)
Transport	(3,280,637)	0	(3,280,637)
Economic Services	(387,118)	0	(387,118)
Other Property and Services	(10,000)	0	(10,000)
Total Operating Expenditure	(12,913,005)	(500,000)	(13,413,005)
Funding Balance Adjustments			
Add back Depreciation	1,903,230	0	1,903,230
Adjust (Profit)/Loss on Asset Disposal	0	0	0
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	1,282,171	(500,000)	782,171
Capital Revenues			
Grants, Subsidies and Contributions	0	0	0
Proceeds from Disposal of Assets	181,750	0	181,750
Proceeds from Sale of Investments	0	0	0
Total Capital Revenues	181,750	0	181,750

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2017

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(981,250)	0	(981,250)
Infrastructure - Roads	(223,000)	0	(223,000)
Infrastructure - Car parks	0	(38,904)	(38,904)
Infrastructure - Footpaths	(687,857)	0	(687,857)
Infrastructure - Drainage	(20,000)	(10,000)	(30,000)
Infrastructure - Parks & Reserves	(390,000)	0	(390,000)
Infrastructure - Miscellaneous	(713,500)	0	(713,500)
Infrastructure - Streetscape	(150,000)	0	(150,000)
Infrastructure - Rights of Way	(145,000)	0	(145,000)
Infrastructure - Irrigation	(30,000)	0	(30,000)
Plant and Equipment	(428,350)	0	(428,350)
Furniture and Equipment	(381,190)	0	(381,190)
Total Capital Expenditure	(4,150,147)	(48,904)	(4,199,051)
Net Cash from Capital Activities	(3,968,397)	(48,904)	(4,017,301)
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	55,869	0	55,869
Transfer from Reserves	2,087,257	500,000	2,587,257
Purchase of Investments	0	0	0
Advances to Community Groups	0	0	0
Repayment of Debentures	(449,333)	0	(449,333)
Transfer to Reserves	(216,785)	0	(216,785)
Net Cash from Financing Activities	1,477,008	500,000	1,977,008
Net Operations, Capital and Financing	(1,209,218)	(48,904)	(1,258,122)
Opening Funding Surplus(Deficit)	1,209,218	0	1,209,218
Closing Funding Surplus(Deficit)	0	(48,904)	(48,904)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

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	At Component Level
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 30 November 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Borrowing Costs

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

(n) **Provisions**

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

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

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

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

COMMUNITY VISION

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

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

Health inspection services and food quality control.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 2: EXPLANATION OF MATERIAL VARIANCES

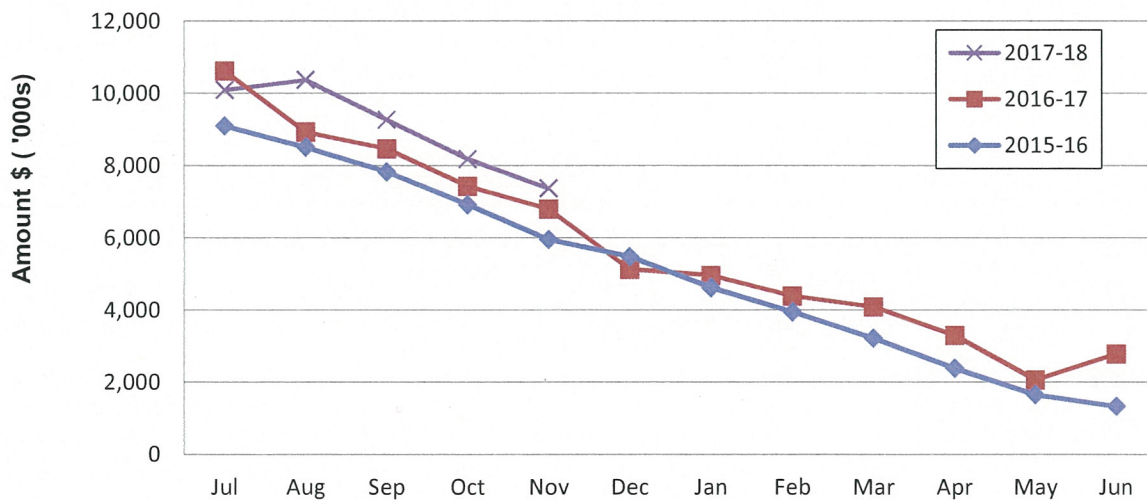
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Rates	214,370	2%	Permanent	Interim rates raised after the receipt of the roll from the Valuer General
General Purpose Funding - Other	72,824	28%	Permanent	Increased interest on reserve investments
Governance	(11,246)	(49%)	Timing	Timing of revenue
Law, Order and Public Safety	4,407	19%	Timing	Timing of revenue
Education and Welfare	7,273	88%	Timing	Timing of reimbursements
Economic Services	38,755	64%	Permanent	Increased revenue from building fees
Other Property and Services	209	100%	Timing	Timing of reimbursements
Operating Expense				
General Purpose Funding	(42,357)	(33%)	Timing	Timing of revaluation expenses
Education and Welfare	(485,988)	(416%)	Permanent	Repayment of grant monies
Community Amenities	212,062	14%	Permanent	Waste expenses less than forecast
Recreation and Culture	122,110	8%	Timing/Non cash	Timing of expenditure and depreciation postings
Transport	499,389	37%	Timing/Non cash	Timing of expenditure and depreciation postings
Economic Services	102,487	46%	Timing	Timing of Procott disbursement
Other Property and Services	33,986	814%	Timing	Timing of allocations
Capital Revenues				
Grants, Subsidies and Contributions	40,094		Permanent	Transfer of reserve funds from the Library
Proceeds from Disposal of Assets	(33,630)	(44%)	Timing	Timing of vehicle replacements
Capital Expenses				
Infrastructure - Roads	(5,060)	(61%)	Timing	Timing of expenditure
Infrastructure - Parks & Reserves	(128,062)	(293%)	Timing	Timing/classification of expenditure
Infrastructure - Miscellaneous	577,815	91%	Timing	Timing/classification of expenditure
Infrastructure - Streetscape	13,826	22%	Timing	Timing of expenditure
Infrastructure - Rights of Way	60,423	100%	Timing	Timing of expenditure
Infrastructure - Irrigation	(3,813)	(31%)	Timing	Timing of expenditure
Plant and Equipment	113,504	64%	Timing	Timing of expenditure
Furniture and Equipment	(100,458)	(63%)	Timing	Timing of expenditure
Financing				
Transfer from Reserves	465,879	971%	Permanent	Refund of grant monies
Transfer to Reserves	(576,290)	(638%)	Permanent	Transfer of grant monies received from the Department of Education

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Nov 2017	30th June 2017	YTD 30 Nov 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,909,412	1,941,931	5,538,684
Cash Restricted	4	10,926,426	10,773,680	884,226
Receivables - Rates & Associated	6	3,055,335	238,896	2,644,539
Receivables -Other	6	643,106	1,125,984	761,387
Less Provision for Dounbtful Debts		(202,481)	(193,165)	(177,296)
Inventories		37,437	37,437	37,437
		20,369,235	13,924,763	9,688,977
Less: Current Liabilities				
Payables		(2,020,671)	(747,569)	(2,005,128)
Loans		(227,830)	(449,332)	(215,357)
Provisions		(944,247)	(942,744)	(855,017)
Other	2	0	0	0
		(3,192,746)	(2,139,645)	(3,075,502)
Less:				
Cash Reserves	7	(10,926,426)	(10,773,680)	(884,226)
Loans - Clubs		(52,365)	(52,365)	(50,091)
Add:				
Loans		227,830	449,332	215,357
Provisions		944,247	942,744	855,017
Net Current Funding Position		7,369,775	2,351,149	6,749,532

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.00%	99,603			99,603	NAB	At Call
Business Investment Account	2.50%	1,403,878			1,403,878	NAB	At Call
Trust Bank Account	0.00%			946,658	946,658	NAB	At Call
Cash On Hand	Nil	700			700	N/A	On Hand
(b) Term Deposits							
Term Deposit 64-955-9802	2.43%	5,981			5,981	NAB	04-Dec-17
Term Deposit 53-888-6659	2.53%	5,919			5,919	NAB	04-Dec-17
Term Deposit 36062109	2.38%	1,200,000			1,200,000	CBA	28-Feb-18
Term Deposit 36062109	2.20%	400,000			400,000	CBA	06-Dec-17
Term Deposit 36062109	2.30%	650,000			650,000	CBA	15-Mar-18
Term Deposit 4553961	2.45%	800,000			800,000	BANKWEST	02-Jan-18
Term Deposits 462229	2.45%	450,000			450,000	BANKWEST	21-Dec-17
Term Deposit 78-308-7893	2.20%	754,586			754,586	NAB	02-Feb-18
Term Deposit 94-238-6189	2.50%		275,055		275,055	NAB	04-Jan-18
Term Deposit 4563175	2.44%		1,447,963		1,447,963	BANKWEST	05-Jan-18
Term Deposit 4543234	2.48%		1,925,922		1,925,922	BANKWEST	30-Jan-18
Term Deposit 24-254-8087	2.50%		1,987,242		1,987,242	NAB	04-Jan-18
Term Deposit 036-157 58-1864	2.69%		1,741,075		1,741,075	WESTPAC	06-Mar-18
Term Deposit 36062109	2.27%		1,557,445		1,557,445	CBA	04-Apr-18
Term Deposit 24-677-7784	2.50%		209,929		209,929	NAB	04-Jan-18
Term Deposit 98-664-7758	1.85%		667,849		667,849	NAB	13-Dec-17
Term Deposit 50-087-4898	2.50%		389,461		389,461	NAB	04-Jan-18
Term Deposit 30-957-7799	2.55%		103,455		103,455	NAB	26-Feb-18
Term Deposit 35-172-6532	2.52%		34,582		34,582	NAB	12-Dec-17
Term Deposit 15-809-8669	2.45%		586,450.09		586,450	NAB	23-Jan-18
Total		5,770,667	10,926,425	946,658	17,643,751		

SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	2,269,967	4,219,440	946,658	7,436,065	42.1%
WESTPAC BANKING CORPORATION	0	1,741,075	0	1,741,075	9.9%
BANKWEST	1,250,000	3,373,884	0	4,623,884	26.2%
COMMONWEALTH BANK OF AUSTRALIA	2,250,000	1,557,445	0	3,807,445	21.6%
ON HAND	700	0	0	700	0.0%
HELD BY THIRD PARTY (GROVE LIBRARY)	0	34,582	0	34,582	0.2%
TOTAL	5,770,667	10,926,425	946,658	17,643,751	100%

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

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			\$	\$	\$	\$
6.1171.2.50	Asphalt works at Seaview Carpark	August 2017 10.1.9	Capital Expenses			(38,904)	(38,904)
10.1136.2.50	Drainage works at Napier Street	August 2017 10.1.9	Capital Expenses			(10,000)	(48,904)
40087.301.21	Transfer from Car Park Reserve - North Cottesloe Primary School	26 September 2017 10.1.16	Transfer from Reserves		500,000		451,096
20128.201.58	Refund grant monies to the Department of Education	26 September 2017 10.1.16	Operating Expenses			(500,000)	(48,904)
				0	500,000	(548,904)	

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

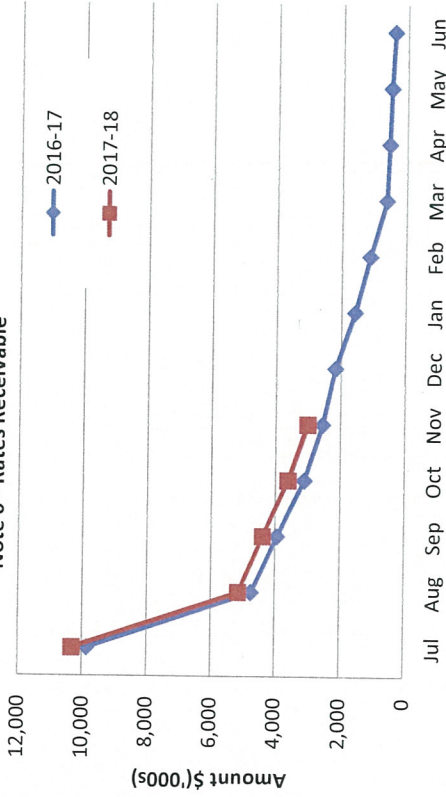
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2017

Note 6: RECEIVABLES

Receivables - Rates & ESL Receivable

	YTD 30 Nov 2017	YTD 30 Nov 2016	30 June 2017
Opening Arrears Previous Years	\$ 399,448	\$ 244,414	\$ 238,173
Levied this year	9,978,750	9,536,620	9,244,808
Less Collections to date	(7,359,206)	(7,181,819)	(9,083,533)
Equals Current Outstanding	3,018,992	2,599,215	399,448
Net Rates Collectable	3,018,992	2,599,215	399,448
% Collected	70.91%	73.43%	95.79%

Note 6 - Rates Receivable

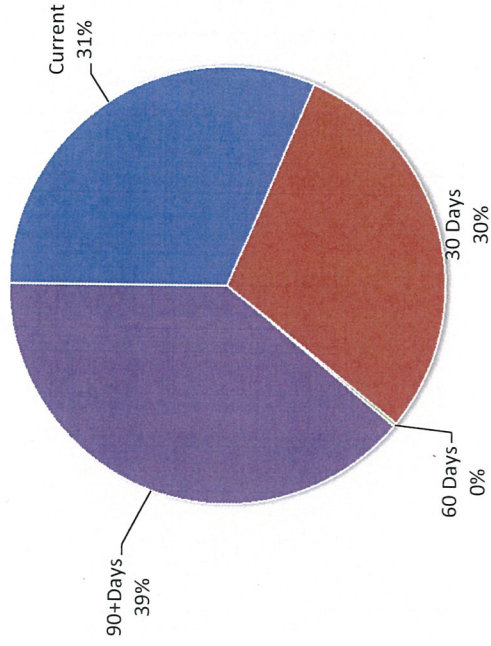


Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 28,538	\$ 26,783	\$ 233	\$ 35,613
Total Receivables General Outstanding				91,167

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

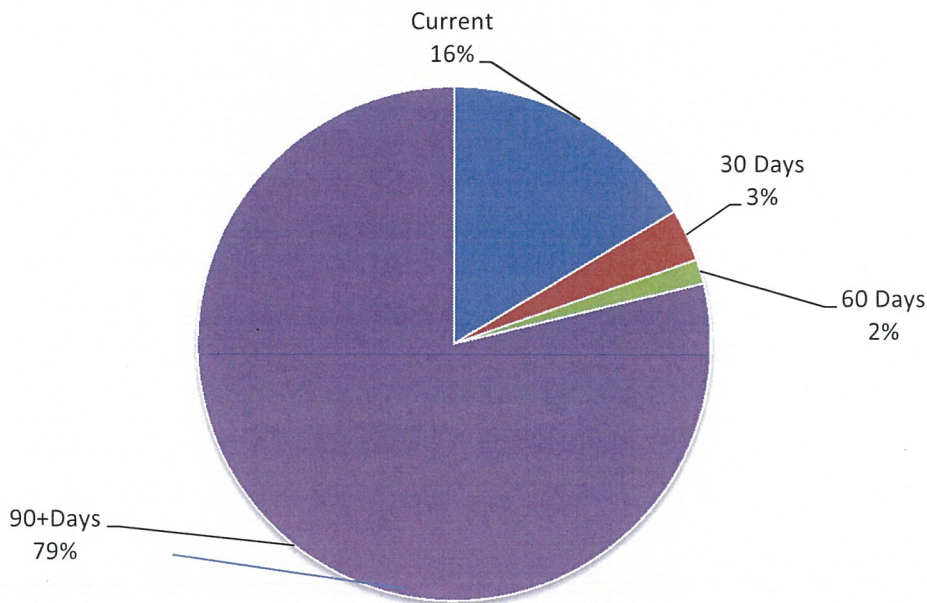
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	71,150	14,334	6,619	342,111
Total Receivables General Outstanding				<u>434,214</u>

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

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

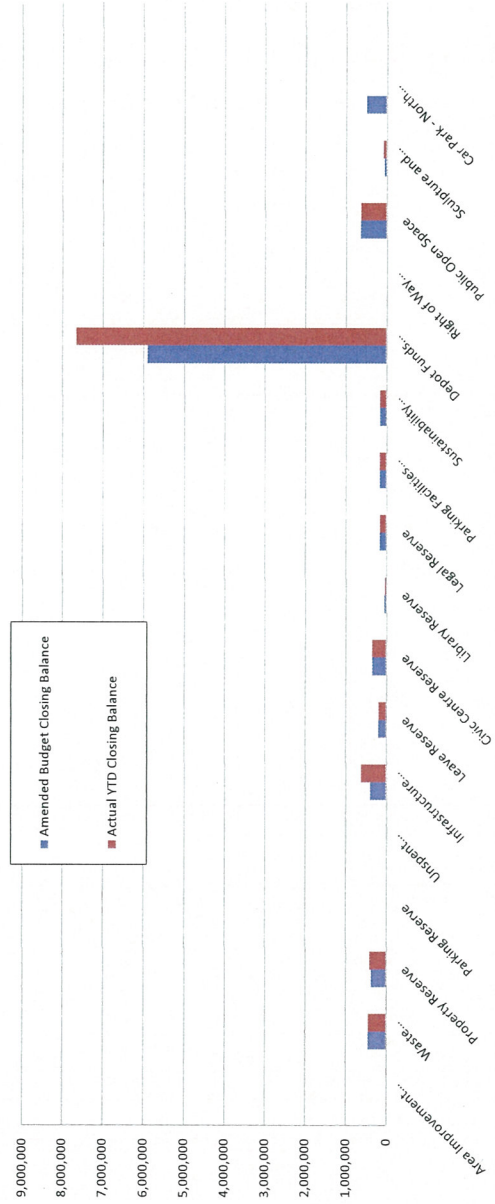
TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2017

Note 7: Cash Backed Reserve

2017-18

Name	Sub Account	Opening Balance Budget	Opening Balance Actual	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
Area Improvement Reserve	122	0	0	0	0	0	0	0	0	0	0
Waste Management Reserve	219	440,594	440,743	11,550	4,010	0	0	0	0	452,144	444,753
Property Reserve	220	411,917	411,841	11,328	3,328	0	0	(48,000)	0	375,245	415,169
Parking Reserve	221	10,905	10,903	300	99	0	0	0	0	11,205	11,002
Unspent Grants/Funds Reserve	224	0	0	0	0	0	0	0	0	0	0
Infrastructure Reserve	226	610,494	611,689	12,732	3,523	33,936	0	(260,000)	0	397,162	615,212
Leave Reserve	227	190,618	190,582	5,242	1,737	0	0	0	0	195,860	192,319
Civic Centre Reserve	228	338,489	343,954	9,308	3,085	0	0	0	0	347,797	347,039
Library Reserve	229	47,378	47,378	0	267	0	0	0	(12,796)	47,378	34,849
Legal Reserve	262	159,880	159,851	4,397	1,457	0	0	0	0	164,377	161,308
Parking Facilities Reserve	266	163,484	163,454	4,496	1,490	0	0	0	0	167,980	164,944
Sustainability Reserve	267	153,438	155,841	4,220	1,398	0	0	0	0	157,658	157,239
Depot Funds Reserve	273	7,553,161	7,601,318	101,179	52,374	0	0	(1,749,257)	(1,083)	5,905,083	7,652,609
Right of Way Reserve	276	10,430	10,428	287	95	0	0	0	0	10,717	10,523
Public Open Space	292	625,814	625,698	17,210	5,852	0	0	0	0	643,024	631,550
Sculpture and Artworks	299	83,000	83,000	600	475	0	83,000	(30,000)	0	53,600	83,475
Car Park - North Cottesloe Primary	301	500,000	500,000	0	4,435	0	500,000	0	(500,000)	500,000	4,435
		11,299,602	10,773,680	182,849	83,625	33,936	583,000	(2,087,257)	(513,879)	9,429,130	10,926,426

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



TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 30.11.2017			Comments
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
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	
0	0	0	0		0	0	0	
0	0	0	0		0	0	0	
0	0	0	0		0	0	0	
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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	
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	
0	0	0	0		0	0	0	
0	0	0	0		0	0	0	

Comments - Capital Disposal/Replacements

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

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)	3,215	131,591,115	8,078,379	23,950	3,923	8,106,252	7,994,640	0	0	7,994,640
GRV - Residential Vacant (RV)	94	3,939,000	241,815	7,008	(657)	248,166	268,037	0	0	268,037
GRV - Commercial Improved (CI)	65	8,282,404	508,457	0	0	508,457	454,439	0	0	454,439
GRV - Commercial Vacant (CV)	1	86,500	5,310	0	0	5,310	0	0	0	0
GRV - Industrial (I)	1	31,050	1,906	0	0	1,906	1,906	0	0	1,906
GRV - Commercial Town (CT)	130	10,906,106	781,859	0	0	781,859	732,068	0	0	732,068
Sub-Totals	3,506	154,836,175	9,617,725	30,958	3,266	9,651,949	9,451,090	0	0	9,451,090
Minimum Payment										
GRV - Residential Improved (RI)	270	4,167,800	294,300	0	0	294,300	457,532	0	0	282,310
GRV - Residential Vacant (RV)	16	91,173	17,440	(1,090)	-88	16,262	5,345	0	0	14,170
GRV - Commercial Improved (CI)	11	135,050	11,990	0	0	11,990	9,621	0	0	11,990
GRV - Commercial Town (CT)	8	105,278	8,720	0	0	8,720	6,414	0	0	8,720
Sub-Totals	305	4,499,301	332,450	(1,090)	-88	331,272	478,912	0	0	317,190
Concession						9,983,221				9,768,280
Amount from General Rates						(4,471)				(3,900)
Ex-Gratia Rates						9,978,750				9,764,380
Specified Area Rates						0				0
Totals						9,978,750				9,764,380

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Loan 105 - Community Organisation	207,662		13,206	26,822	194,456	180,840	3,423	14,100
Loan 106 - Civic Centre Extension	389,512		93,626	189,711	295,886	199,801	5,252	27,573
Loan 107 - Joint Library Project	3,779,718		100,245	203,753	3,679,472	3,575,965	50,838	255,440
Loan 108 - Community Organisation	291,842		14,426	29,047	277,416	262,795	3,954	8,602
	4,668,734	0	221,503	449,333	4,447,230	4,219,401	63,467	305,715

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 2017/18.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2017-18 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status Received	Recoup Status Not Received
GENERAL PURPOSE FUNDING			\$	\$	\$	\$	\$	\$
Grants Commission - General	WALGGC	Y	84,776		84,776		39,100	45,676
Grants Commission - Roads	WALGGC	Y	45,998		45,998		23,530	22,468
GOVERNANCE								
Traineeship Program	Department of Local Government and Communities	Y	17,000		17,000		1,500	15,500
LAW, ORDER & PUBLIC SAFETY								
Neighbourhood Watch	WA Police	Y	500		500			500
COMMUNITY AMENITIES								
Sustainability	Department of Transport	Y	12,500		12,500			12,500
Waste Authority	Department of Environmental Regulation	Y	37,250		37,250			37,250
RECREATION AND CULTURE								
Australia Day celebrations	Lotterywest	Y			0			
Restoring the Iconic Cottesloe Coast	Department of Planning	Y	0		0	2,577	2,577	
Disbursement of Library Reserves	Shire of Peppermint Grove	Y	0		0	34,582	34,582	
TRANSPORT								
Direct Grant	Main Roads WA	Y	24,200		24,200		14,014	10,186
ROW Contribution	Resident	Y				2,935	2,935	
PUBLIC WORKS								
Contributions	Miscellaneous	Y	100		100			100
TOTALS			222,324	0	222,324	40,094	118,238	144,180

Operating	222,324	78,144
Non-Operating	0	40,094
	<u>222,324</u>	<u>118,238</u>

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

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 17	Amount Received	Amount Paid	Closing Balance 30-Nov-17
	\$	\$	\$	\$
CTF Levies	0	64,531	(57,810)	6,721
Building Services Levies	15,801	53,116	(40,558)	28,359
Infrastructure Deposits	704,072	192,500	(333,629)	562,943
Right of Way Deposits	60,142	0	(5,600)	54,542
Miscellaneous Deposits	151,168	21,500	(17,320)	155,348
	931,183	331,647	(454,917)	807,913

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<input type="radio"/>	Buildings						
<input type="radio"/>	Depot Facility	4,620	0	641,250	4,620	4,620	
<input checked="" type="radio"/>	Seaview Golf Club Improvements	38,904	48,000	48,000			
<input type="radio"/>	Anderson Pavillion	0	22,000	22,000			
<input type="radio"/>	Caretakers Cottage	0	2,917	7,000			
<input type="radio"/>	Civic Centre Building	16,500	42,920	103,000	(26,420)	16,500	
<input type="radio"/>	Shine Community Services	0	4,167	10,000	(4,167)	0	
<input type="radio"/>	Cottesloe Civic Centre Restoration - Gro	9,823	62,505	150,000	(52,682)	9,823	
<input type="radio"/>	Buildings Total	69,847	182,509	981,250	(78,649)	30,943	
<input type="radio"/>	Roads						
<input type="radio"/>	Marine Parade	4,365	0	70,000	4,365	4,365	
<input type="radio"/>	Napier Street	1,351	0	45,000	1,351	1,351	
<input type="radio"/>	Various Locations	7,678	8,334	20,000	(656)	7,678	
<input type="radio"/>	Andrews Place	0	0	18,000			
<input type="radio"/>	Station Street	0	0	70,000			
<input type="radio"/>	Roads Total	13,394	8,334	223,000	5,060	13,394	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Car Parks						
	Seaview Golf Club	48,000	0	0	48,000	48,000	Budget amendment Aug 17
	Car Parks Total	48,000	0	0	48,000	48,000	
	Footpaths						
○	Alexandra Avenue	0	2,582	6,200	(2,582)	0	
●	Athlestan Street	5,199	2,085	5,000	3,114	5,199	
●	Burt Street	5,118	2,292	5,500	2,826	5,118	
	Curtin Avenue	0	25,837	62,000	(25,837)	0	
○	Dalgety Street	0	2,085	5,000	(2,085)	0	
●	Grant Street	11,970	5,252	12,600	6,718	11,970	
○	Macarthur Street	0	1,792	4,300	(1,792)	0	
○	Marine Parade	5,000	6,667	177,534	(1,667)	5,000	
●	Melville Street	5,059	2,292	5,500	2,767	5,059	
●	Pearse Street	16,628	7,919	19,000	8,709	16,628	
●	Railway Street	10,700	4,582	11,000	6,118	10,700	
○	Station Street	0	0	269,223	0	0	
●	Various Locations	9,151	8,334	20,000	817	9,151	
○	Bike Plan Works	6,606	85,000	85,000	(78,394)	6,606	
○	Footpaths Total	75,431	156,719	687,857	(81,288)	75,431	
	Drainage/Culverts						
◎	Drainage Construction	14,907	8,334	20,000	6,573	14,907	
◎	Drainage/Culverts Total	14,907	8,334	20,000	6,573	14,907	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Parks and Ovals						
○	Playground - Railway Street	0	0	150,000	0	0	
○	Disability Playground Equipment	0	0	25,000	0	0	
	Playground Equipment (Near Kite Surfing Car Park)	0	0	40,000	0	0	
	Civic Centre Grounds	0	0	70,000	0	0	
○	Restoring the Iconic Cottlesloe Coast	1,990	0	0	1,990	0	
●	Reticulation	448	12,501	30,000	(12,053)	0	
○	Natural Area Management	85,749	31,254	75,000	54,495	0	
	Parks and Ovals Total	88,187	43,755	390,000	44,432	0	
	Miscellaneous Infrastructure						
○	Sculpture	11,203	0	70,000	11,203	11,203	
○	Smart Parking	0	8,334	20,000	(8,334)	0	
○	Beach Access Paths	24,516	130,000	130,000	(105,484)	24,516	
○	Foreshore Development	83,630	250,000	250,000	(166,370)	(166,370)	
○	Pylon Restoration	18,300	243,500	243,500	(225,200)	(225,200)	
○	Miscellaneous Infrastructure Total	137,649	631,834	713,500	(494,185)	(355,851)	
	Streetscapes						
○	Various Locations - New	567	5,209	12,500	(4,642)	567	
○	Street Tree Planting	19,983	52,000	100,000	(32,017)	19,983	
○	Street Tree Planting_ Renewal - Napole	4,302	0	25,000	4,302	4,302	
●	Town Centre	17,657	0	0	17,657	17,657	
○	Various Locations - Renewal	6,082	5,209	12,500	873	6,082	
	Streetscapes Total	48,591	62,418	150,000	(13,827)	48,591	
	Right of Ways						
○	Right of Way 4	0	5,002	12,000	(5,002)	0	
○	Right of Way 20	0	18,753	45,000	(18,753)	0	
○	Right of Way 21	0	28,334	68,000	(28,334)	0	
○	Various Locations	0	8,334	20,000	(8,334)	0	
○	Right of Way Total	0	60,423	145,000	(60,423)	0	

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
○	Irrigation						
	Various Locations	16,314	12,501	30,000	3,813	16,314	
○	Irrigation Total	16,314	12,501	30,000	3,813	16,314	
○	Plant, Equip. & Vehicles Total						
	Disability Equipment	11,700	8,584	20,600	3,116	11,700	
○	Plant and Equipment	53,290	169,910	407,750	(116,620)		
○	Plant, Equip. & Vehicles Total	64,990	178,494	428,350	(113,504)	11,700	
●	Furniture & Office Equip.						
	CCTV	121,622	60,423	145,000	61,199	121,622	
○	Survey Equipment	5,580	2,917	7,000	2,663	5,580	
●	Software Upgrades - Customer Request Management	94,662	33,336	80,000	61,326	94,662	
○	Mobile Device Replacement	1,512	6,894	16,545	(5,382)	1,512	
○	Software Upgrades - Website	2,080	20,835	50,000	(18,755)	2,080	
○	Hardware Replacement	9,044	20,835	50,000	(11,791)	9,044	
○	Agenda Software Replacement	24,801	13,603	32,645	0	24,801	
○	Furniture & Office Equip. Total	259,301	158,843	381,190	(30,546)	35,925	
○	Capital Expenditure Total	836,611	1,504,164	4,150,147	(764,544)	(60,646)	

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING NOVEMBER 2017 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 12 DECEMBER 2017

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

LIST OF ACCOUNTS - NOVEMBER 2017

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
1/11/2017	1278.1903-01	Click Super	Staff superannuation contributions	\$ 19,003.26
2/11/2017	00026584	Alinta	Gas supply	\$ 47.90
2/11/2017	00026585	A Baldrey	Bond refund	\$ 200.00
2/11/2017	00026586	Iona Presentation College	Bond refund	\$ 200.00
2/11/2017	00026587	West Australian Newspaper Ltd	Newspaper subscription	\$ 178.79
2/11/2017	1279.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 632.90
2/11/2017	1279.2-01	Australian Services Union	Payroll deduction	\$ 247.14
2/11/2017	1279.3-01	Department of Human Services	Payroll deduction	\$ 280.66
2/11/2017	1280.1131-01	Globe Australia Pty Ltd	Hardware supplies	\$ 3,069.00
2/11/2017	1280.1154-01	Burke Electrical Services Pty Ltd	Floodlights removal	\$ 7,683.50
2/11/2017	1280.1473-01	Eco Resources Pty Ltd	Receive waste/rubble	\$ 1,705.00
2/11/2017	1280.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping - Sep 17	\$ 6,647.88
2/11/2017	1280.1576-01	Edinger Real Estate	Stack Street depot lease - Nov 17	\$ 17,201.22
2/11/2017	1280.159-01	John Parker Vactor Jet Rodding	Drain cleaning - Sep 2017	\$ 2,376.00
2/11/2017	1280.1645-01	Swissclinical Australia Pty Ltd	General dry cleaning	\$ 156.50
2/11/2017	1280.1758-01	Crest Personnel Pty Ltd	Temporary labour depot	\$ 1,411.85
2/11/2017	1280.1782-01	AECOM Australia Pty Ltd	Masterplan	\$ 5,240.40
2/11/2017	1280.1844-01	Blue Tang (WA) Pty Ltd (Emerge Associates)	Cottesloe beach foreshore development	\$ 22,583.00
2/11/2017	1280.1878-01	Syrinx Environmental Pty Ltd	Herbicide application	\$ 748.00
2/11/2017	1280.1897-01	HONMAZ	Vehicle service	\$ 776.00

LIST OF ACCOUNTS - NOVEMBER 2017

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
2/11/2017	1280.1902-01	Keith Heffernan Pty Ltd T/A Q Play	Chain clevis assembly	\$ 378.29
2/11/2017	1280.1927-01	Michael Page International (Australia)	Temporary staff	\$ 2,036.52
2/11/2017	1280.1969-01	Fremantle Heritage Roofing Services	Downpipe supplies and installation	\$ 580.00
2/11/2017	1280.1989-01	Western Australian Swimming Association	Bond refund	\$ 1,000.00
2/11/2017	1280.2031-01	Connorsupa Pty Ltd T/A Harvey Norman	Office electrics	\$ 178.00
2/11/2017	1280.2043-01	Exit Films	Bond refund	\$ 200.00
2/11/2017	1280.2056-01	Scotts Scrubbing & Sweeping Service	Footpaths cleaning	\$ 3,245.00
2/11/2017	1280.2083-01	StrataGreen	Greenwell tree surrounds	\$ 623.70
2/11/2017	1280.2089-01	Central Regional TAFE	Reptile handling course	\$ 898.14
2/11/2017	1280.2160-01	S Hornby	Reimbursement	\$ 118.50
2/11/2017	1280.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$ 561.00
2/11/2017	1280.2334-01	Wiltslow Holdings Pty Ltd	Bond refund	\$ 1,000.00
2/11/2017	1280.2335-01	C Pobleto	Bond refund	\$ 100.00
2/11/2017	1280.2336-01	Yogaworx	Bond refund	\$ 40.00
2/11/2017	1280.2337-01	Yoga Sita	Bond refund	\$ 300.00
2/11/2017	1280.2338-01	B E Pearce	Bond refund	\$ 250.00
2/11/2017	1280.2339-01	M S Tucak	Reimbursement for laptop	\$ 764.15
2/11/2017	1280.35-01	Cottesloe IGA	Catering supplies	\$ 14.94
2/11/2017	1280.37-01	Winc Australia Pty Limited	Stationery supplies	\$ 20,321.82
2/11/2017	1280.380-01	Nobel Homes Pty Ltd	Bond refund	\$ 1,036.98
2/11/2017	1280.46-01	Professional Tree Surgeons	Civic centre root pruning	\$ 653.40
2/11/2017	1280.602-01	WA Treasury Corporation	Loan repayment	\$ 18,380.01
2/11/2017	1280.62-01	Bunning's Group Ltd	Hardware items	\$ 9.67
2/11/2017	1280.803-01	Natural Area Holdings PL T/A EnviroSteam	Handweeding plus herbicide application	\$ 1,113.75
2/11/2017	1280.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 8,662.86
2/11/2017	1280.91-01	Claremont Asphalt	Road repairs	\$ 2,530.00
2/11/2017	1280.94-01	Insight CCS Pty Ltd	Answering service	\$ 750.76
2/11/2017	00026588	E Picchi	Bond refund	\$ 417.99
9/11/2017	00026589	City of Nedlands	Engineering services	\$ 1,782.00
9/11/2017	00026590	Telstra Corporation Limited	Communications charges	\$ 1,389.98
9/11/2017	00026591	Town of Cottesloe	Resignation gift as per policy	\$ 40.00
9/11/2017	1281.1131-01	Globe Australia Pty Ltd	Supply of broadwet and herbicide	\$ 1,691.80
9/11/2017	1281.1185-01	Waterlogic Australia Pty Ltd	Rental/maintenance water cooler	\$ 198.00
9/11/2017	1281.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 8,917.84
9/11/2017	1281.1239-01	One Fire Group	Quarterly inspection fire indication plan	\$ 302.50
9/11/2017	1281.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$ 6,068.00
9/11/2017	1281.139-01	Australia Post	Mail service	\$ 1,988.68

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
9/11/2017	1281.1671-01	Work Clobber	Protective clothing	\$ 125.00
9/11/2017	1281.1758-01	Crest Personnel Pty Ltd	Temporary staff	\$ 3,135.14
9/11/2017	1281.1836-01	Hilti Australia Pty Ltd	Dispenser box	\$ 182.63
9/11/2017	1281.1927-01	Michael Page International (Australia)	Temporary staff	\$ 2,036.52
9/11/2017	1281.2029-01	Yabrn Pty Ltd TA Snap Claremont	Scanning fee	\$ 10.00
9/11/2017	1281.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$ 660.00
9/11/2017	1281.2195-01	Solaris Cancer Care	Reimbursement stallholder fee Garage Sale	\$ 30.00
9/11/2017	1281.2296-01	HiTech Security (WA) Pty Ltd	CCTV Hardware	\$ 33,000.00
9/11/2017	1281.2321-01	Advance Scanning Services	Scanning services	\$ 258.50
9/11/2017	1281.2323-01	The Pantry Group Pty Ltd ATFT Daisies	Catering services	\$ 150.00
9/11/2017	1281.2324-01	Preferred Ceilings Pty Ltd	Property maintenance	\$ 1,485.00
9/11/2017	1281.2333-01	Swan Valley Cuddly Animal Farm	Garage Sale Trail 2017 Miniature animal farm	\$ 485.00
9/11/2017	1281.2342-01	Exclusive Designs WA PTY LTD	Bond refund	\$ 1,000.00
9/11/2017	1281.2343-01	J L Angeloni	Bond refund	\$ 453.56
9/11/2017	1281.263-01	C M Macliver	Bond refund	\$ 20.45
9/11/2017	1281.32-01	D Derwin	Reimbursement	\$ 141.85
9/11/2017	1281.326-01	I W Dawson	Bond refund	\$ 604.91
9/11/2017	1281.349-01	Link-Pin Constructions	Bond refund	\$ 453.56
9/11/2017	1281.35-01	Cottesloe IGA	Catering supplies	\$ 210.76
9/11/2017	1281.37-01	Winc Australia Pty Limited	Stationery supplies	\$ 1,138.82
9/11/2017	1281.406-01	Riverstone Construction Company	Bond refund	\$ 400.00
9/11/2017	1281.449-01	Webb & Brown Neaves Pty Ltd	Bond refund	\$ 400.00
9/11/2017	1281.48-01	Cannon Hygiene Australia Pty Ltd	Bi annual sanitary unit monthly service	\$ 478.91
9/11/2017	1281.544-01	B M Pember	IT software consultancy	\$ 3,960.00
9/11/2017	1281.62-01	Bunning's Group Ltd	Hardware supplies	\$ 85.62
9/11/2017	1281.645-01	Cobblestone Concrete	Kerbing installation - Pearse Street	\$ 5,211.66
9/11/2017	1281.661-01	T-Quip	Vehicle parts	\$ 387.45
9/11/2017	1281.695-01	Cardno (WA) Pty Ltd	Coastal adaptation & protection project	\$ 3,723.50
9/11/2017	1281.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 162.36
9/11/2017	1281.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 183.00
9/11/2017	1281.803-01	Natural Area Holdings PL	Gardening labour costs 26/10/17	\$ 1,113.75
9/11/2017	1281.82-01	Civica Pty Ltd	2016/2017 Civica Authority support	\$ 11,302.83
9/11/2017	1281.84-01	West Australian Local Government Association	Provision of HR services	\$ 2,200.00
9/11/2017	1281.89-01	Major Motors Pty Ltd	Truck service	\$ 1,130.87
9/11/2017	1281.91-01	Claremont Asphalt	Empty depot rubble bay	\$ 3,850.00
9/11/2017	00026592	M A Vittiglia	Bond refund	\$ 453.56
9/11/2017	00026593	J Sheldrick	Bond refund	\$ 140.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
9/11/2017	00026594	J Morrison	Bond refund	\$ 100.00
9/11/2017	00026595	J Morrison	Bond refund	\$ 40.00
15/11/2017	1283.1903-01	Click Super	Staff superannuation contributions	\$ 21,724.53
16/11/2017	1284.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 632.90
16/11/2017	1284.2-01	Australian Services Union	Payroll deduction	\$ 247.14
16/11/2017	1284.3-01	Department of Human Services	Payroll deduction	\$ 280.66
17/11/2017	00026596	Bluestone Corporation T/A Boatshed	Bereavement flowers and card	\$ 53.94
17/11/2017	00026597	Construction Training Fund	Construction training fund levies	\$ 12,135.76
17/11/2017	00026598	Department of Commerce Building	Building services levies	\$ 7,370.78
17/11/2017	00026599	K P Downes	Elected member expense claim	\$ 5,340.83
17/11/2017	00026600	Water Corporation	Water charges	\$ 6,435.75
17/11/2017	1285.1042-01	Iron Mountain Australia Group Pty Ltd	Security admin/rental fee	\$ 90.20
17/11/2017	1285.1070-01	Omartleb Pty Ltd T/A ENZED Perth	Bobcat repairs	\$ 676.60
17/11/2017	1285.1081-01	Envirocare Systems Pty Ltd	Waterless urinal pucks	\$ 379.50
17/11/2017	1285.1131-01	Globe Australia Pty Ltd	Landscaping supplies	\$ 3,206.50
17/11/2017	1285.1157-01	GHD Pty Ltd	Crossover assessment	\$ 3,432.00
17/11/2017	1285.1242-01	Engineers Australia	Course fees	\$ 385.00
17/11/2017	1285.128-01	Total Packaging (WA) Pty Ltd	Dog waste bags	\$ 5,033.60
17/11/2017	1285.132-01	Landfill Gas & Power Pty Ltd	Electricity supply	\$ 2,706.97
17/11/2017	1285.1361-01	Department of Transport	Vehicle search fees	\$ 160.80
17/11/2017	1285.139-01	Australia Post	Mail service	\$ 1,610.11
17/11/2017	1285.1461-01	Mosman Park Men's Community Shed Inc	Bus hire - Seniors week function	\$ 110.00
17/11/2017	1285.1485-01	Smart Parking Ltd	Communications charges/licences	\$ 2,727.00
17/11/2017	1285.15-01	Poolgrave Engravers	Bronze plaques for sculpture acquisitions	\$ 2,508.00
17/11/2017	1285.1503-01	Diamond Hire	Excavator hire	\$ 495.00
17/11/2017	1285.1558-01	Quality Press	Brochures for verge collection November	\$ 861.30
17/11/2017	1285.1626-01	Young's Plumbing Service Pty Ltd	Water pipe repair	\$ 464.80
17/11/2017	1285.1645-01	Swissclinical Australia Pty Ltd	General drycleaning	\$ 121.00
17/11/2017	1285.1672-01	Environmental Health Australia (WA)	Foodsafe packs	\$ 563.00
17/11/2017	1285.1716-01	H I Burke	Elected member expense claim	\$ 5,340.83
17/11/2017	1285.1778-01	Western Heritage Pty Ltd	Repairs to limestone walls	\$ 4,400.00
17/11/2017	1285.1833-01	ACR No 1 Pty Ltd T/A Prestige Honda	Vehicle service and repairs	\$ 573.50
17/11/2017	1285.1836-01	Hilti Australia Pty Ltd	Hardware supplies	\$ 28.60
17/11/2017	1285.1845-01	E G Nicholls	Reimbursement	\$ 259.04
17/11/2017	1285.1915-01	Marketforce Pty Ltd	Advertising services	\$ 2,377.03
17/11/2017	1285.1927-01	Michael Page International (Australia)	Temporary staff	\$ 2,036.52
17/11/2017	1285.1937-01	Assured Certification Services	Building surveying services	\$ 4,356.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/11/2017	1285.1997-01	Stone Supplies WA Pty Ltd T/A Creation Stone Supplies	Landscape supplies	\$ 74.00
17/11/2017	1285.2029-01	Yabrn Pty Ltd TA Snap Claremont	Printing of demolition signs	\$ 128.00
17/11/2017	1285.2106-01	The Black Truffle Company Pty Ltd	Catering supplies	\$ 405.00
17/11/2017	1285.2121-01	7th Heaven Enterprise	Musical performance - Seniors week function	\$ 400.00
17/11/2017	1285.2123-01	Beautiful Era Gifts	Gift hampers - Seniors week function	\$ 142.20
17/11/2017	1285.2124-01	West Tip Waste Control Pty Ltd	Green waste collection September 2017	\$ 28,961.35
17/11/2017	1285.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	\$ 330.00
17/11/2017	1285.2190-01	Gather Consultancy	Review of existing 5 year design access and inclusion plan	\$ 3,630.00
17/11/2017	1285.22-01	Landgate - VGO	Fortnightly valuations	\$ 76.60
17/11/2017	1285.2221-01	Grainger Films	Bond refund	\$ 200.00
17/11/2017	1285.2249-01	1905 Catering & Blue Bean Cafe	Catering supplies	\$ 379.00
17/11/2017	1285.2279-01	RTO Solutions Pty Ltd t/a Illuminate Group	Course fees - Traimeeship	\$ 293.75
17/11/2017	1285.2280-01	GTA Consultants (WA) Pty Ltd	Grant street concept design	\$ 3,478.75
17/11/2017	1285.2330-01	J Sykes	Refund	\$ 120.00
17/11/2017	1285.2341-01	Electricity Generation and Retail	Streetlight tariff 25 Sept - 24 Oct 2017	\$ 12,737.15
17/11/2017	1285.2344-01	Leader Cabling Systems	Testing of network points at Council office	\$ 278.30
17/11/2017	1285.2348-01	T R Laird	Bond refund	\$ 1,000.00
17/11/2017	1285.2349-01	GO2CUP	Cups for 2017 Garage Sale Trail	\$ 140.00
17/11/2017	1285.2350-01	Bright Communications	Bond refund	\$ 200.00
17/11/2017	1285.2352-01	J M Rodwell	Reimbursement	\$ 34.95
17/11/2017	1285.35-01	Cottesloe IGA	Catering supplies	\$ 182.97
17/11/2017	1285.37-01	Winc Australia Pty Limited	Stationery items	\$ 7,826.41
17/11/2017	1285.38-01	Veolia Environmental Services	Seaview skip bin 24/10/17	\$ 447.87
17/11/2017	1285.49-01	Charles Service Company	Cleaning services October 17	\$ 4,626.63
17/11/2017	1285.609-01	WA Rangers Association	Ranger supplies	\$ 365.40
17/11/2017	1285.62-01	Bunning's Group Ltd	Hardware items	\$ 327.52
17/11/2017	1285.642-01	David Gray & Co Pty Ltd	Hardware supplies	\$ 452.05
17/11/2017	1285.645-01	Cobblestone Concrete	Install footpath George Street	\$ 4,407.25
17/11/2017	1285.681-01	J S Birnbrauer	Elected member expense claim	\$ 5,340.83
17/11/2017	1285.7-01	Western Chainwire	Stainless steel handrails Summer House ramp	\$ 9,240.00
17/11/2017	1285.733-01	J M Dawkins	Elected member expense claim	\$ 16,584.66
17/11/2017	1285.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 187.83
17/11/2017	1285.764-01	Pitney Bowes Australia Pty Ltd	Quarterly rental from 25 December 2017	\$ 1,835.90
17/11/2017	1285.79-01	Perth Irrigation Centre	Irrigation hardware supplies	\$ 187.70
17/11/2017	1285.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 22,986.84
17/11/2017	1285.86-01	Statewide Line Marking	Installation of "No Parking" line - Grant Street	\$ 385.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/11/2017	1285.88-01	Managed IT Pty Ltd	IT software consultancy	\$ 14,083.32
17/11/2017	1285.89-01	Major Motors Pty Ltd	Truck maintenance	\$ 522.00
17/11/2017	1285.91-01	Claremont Asphalt	Patching road	\$ 550.00
17/11/2017	1285.988-01	Securex Pty Ltd	Devices for Civic Centre security system	\$ 495.00
17/11/2017	00026601	Pitched Pergolas	Bond refund	\$ 1,000.00
17/11/2017	00026602	D Erickson	Bond refund	\$ 1,023.79
17/11/2017	00026604	R S & A Bandarage	Rates refund	\$ 523.10
17/11/2017	00026605	N J & C P Smith	Rates refund	\$ 134.50
21/11/2017	1286.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles - Oct 17	\$ 5,971.78
22/11/2017	1287.22-01	Landgate - VGO	Valuation expenses	\$ 320.80
23/11/2017	00026607	Water Corporation	Water charges	\$ 894.77
23/11/2017	1288.1020-01	By Word of Mouth Pty Ltd	Catering supplies	\$ 550.00
23/11/2017	1288.117-01	Department of the Premier & Cabinet State Law Publisher	Government gazette advertising	\$ 161.15
23/11/2017	1288.1361-01	Department of Transport	Vehicle search fees	\$ 592.95
23/11/2017	1288.1473-01	Eco Resources Pty Ltd	Receive waste	\$ 2,216.50
23/11/2017	1288.159-01	John Parker Vactor Jet Rodding	Drain cleaning various sites Oct 17	\$ 2,376.00
23/11/2017	1288.1610-01	Archival Survival Pty Ltd	Archive map and plan box	\$ 601.76
23/11/2017	1288.1645-01	Swissclinical Australia Pty Ltd	General dry cleaning	\$ 136.50
23/11/2017	1288.1724-01	Jason Sign Makers	Convex mirrors	\$ 1,236.40
23/11/2017	1288.19-01	McLeods Barristers & Solicitors	Legal advice	\$ 146.95
23/11/2017	1288.1915-01	Marketforce Pty Ltd	Cott News Page - Post Oct 17	\$ 1,996.49
23/11/2017	1288.1927-01	Michael Page International (Australia)	Temporary staff	\$ 1,737.82
23/11/2017	1288.1937-01	Assured Certification Services	Building surveying services	\$ 9,165.75
23/11/2017	1288.1997-01	Stone Supplies WA Pty Ltd T/A Creation Stone Supplies	Landscape supplies	\$ 196.00
23/11/2017	1288.2029-01	Yabrn Pty Ltd TA Snap Claremont	Posters printing - Garage Sale Trail 2017	\$ 255.00
23/11/2017	1288.2031-01	Connorsupa Pty Ltd T/A Harvey Norman	Office supplies	\$ 79.80
23/11/2017	1288.2034-01	ColleaguesNagels Pty Ltd	Parking permits	\$ 2,141.50
23/11/2017	1288.22-01	Landgate - VGO	Rental valuations 26/8-22/9/17	\$ 449.12
23/11/2017	1288.2248-01	Coastline Mowers	Hardware supplies	\$ 291.50
23/11/2017	1288.2254-01	T & R Formwork Pty. Ltd	Formwork for sculpture base	\$ 2,695.00
23/11/2017	1288.2296-01	HiTech Security (WA) Pty Ltd	Commercial monitor	\$ 3,602.50
23/11/2017	1288.2351-01	Hepworth Painting	Painting works	\$ 4,191.00
23/11/2017	1288.2353-01	A A Brewis	Reimbursement for postage	\$ 160.27
23/11/2017	1288.2355-01	Disabled Surfers Association of Australia Inc.	Beach wheelchair	\$ 11,746.00
23/11/2017	1288.35-01	Cottesloe IGA	Catering supplies	\$ 22.71

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
23/11/2017	1288.37-01	Winc Australia Pty Limited	General stationery	\$ 1,078.73
23/11/2017	1288.544-01	B M Pember	IT software consultancy	\$ 5,445.00
23/11/2017	1288.62-01	Bunning's Group Ltd	Hardware supplies	\$ 15.20
23/11/2017	1288.656-01	Surf Life Saving Western Australia	Lifeguard service	\$ 34,371.63
23/11/2017	1288.706-01	ECOSCAPE	Beach access paths design construction	\$ 2,719.75
23/11/2017	1288.84-01	West Australian Local Government Association	Training course fees	\$ 2,164.00
23/11/2017	1288.91-01	Claremont Asphalt	Empty rubble bay at Seaview depot	\$ 2,860.00
23/11/2017	1288.94-01	Insight CCS Pty Ltd	Answering service	\$ 662.09
23/11/2017	1289.2362-01	CSM Fabrication	Engraving services	\$ 425.00
29/11/2017	1290.1903-01	Click Super	Staff superannuation contributions	\$ 20,360.30
30/11/2017	00026608	Department of Commerce Building	BSL adjustment - November 2017	\$ 82.80
30/11/2017	00026609	Telstra Corporation Limited	Service and charges 13 Nov - 13 Dec 2017	\$ 1,249.15
30/11/2017	00026610	Water Corporation	Water charges	\$ 813.43
30/11/2017	1291.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 632.90
30/11/2017	1291.2-01	Australian Services Union	Payroll deduction	\$ 247.14
30/11/2017	1291.3-01	Department of Human Services	Payroll deduction	\$ 280.66
30/11/2017	1292.1099-01	O'Connor Lawnmower & Chainsaw Centre	Hardware supplies	\$ 176.00
30/11/2017	1292.1135-01	Lamp Replacements Australia Pty Ltd	Lighting supplies	\$ 49.50
30/11/2017	1292.1288-01	Dielectric Holdings Pty Ltd	Service call	\$ 346.50
30/11/2017	1292.132-01	Landfill Gas & Power Pty Ltd	Electricity supply	\$ 2,630.68
30/11/2017	1292.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping	\$ 6,354.59
30/11/2017	1292.1542-01	Foreshore Rehabilitation & Landscaping	Wall and fencing works	\$ 1,232.00
30/11/2017	1292.1576-01	Edinger Real Estate	Stack street depot lease - December 2017	\$ 17,201.22
30/11/2017	1292.1771-01	D R Lappan	Fuel for pool vehicle	\$ 51.60
30/11/2017	1292.1844-01	Blue Tang (WA) Pty Ltd (Emerge Associates)	Cottesloe Beach foreshore renewal project	\$ 13,134.00
30/11/2017	1292.19-01	McLeods Barristers & Solicitors	Review of property Local Law	\$ 7,565.79
30/11/2017	1292.1927-01	Michael Page International (Australia)	Temporary staff	\$ 2,036.52
30/11/2017	1292.1933-01	Moore Stephens	Audit committee meeting attendance	\$ 1,100.00
30/11/2017	1292.1997-01	Stone Supplies WA Pty Ltd T/A Creation Stone Supplies	Supply of sand	\$ 294.00
30/11/2017	1292.2031-01	Connorsupa Pty Ltd T/A Harvey Norman	Communications hardware	\$ 1,663.00
30/11/2017	1292.2083-01	StrataGreen	Tools and equipment	\$ 36.28
30/11/2017	1292.2140-01	J L Woodward	Bond refund	\$ 1,500.00
30/11/2017	1292.2320-01	Comida Do Sul	Catering supplies	\$ 220.00
30/11/2017	1292.2347-01	J Maasdorp	Bond refund	\$ 300.00
30/11/2017	1292.2356-01	J R Battley	Bond refund	\$ 500.00
30/11/2017	1292.2357-01	C Croce	Bond refund	\$ 100.00
30/11/2017	1292.2358-01	J Bull	Bond refund	\$ 200.00
30/11/2017	1292.2359-01	S N Field	Bond refund	\$ 40.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
30/11/2017	1292.2360-01	Donnelly River Holding Village	Bond refund	\$ 250.00
30/11/2017	1292.2361-01	Urban Landscaping	Bond refund	\$ 1,000.00
30/11/2017	1292.2363-01	D J Yow	Bond refund	\$ 20.00
30/11/2017	1292.2364-01	Cottesloe Beach Holdings Pty Ltd	Bond refund	\$ 1,000.00
30/11/2017	1292.2366-01	Market Creations Pty Ltd	Website copy assessment	\$ 2,288.00
30/11/2017	1292.2367-01	P J Nelson	Bond refund	\$ 1,000.00
30/11/2017	1292.2368-01	Van's Cafe and Deli	Bond refund	\$ 500.00
30/11/2017	1292.2369-01	R J Aitken	Bond refund	\$ 1,000.00
30/11/2017	1292.2370-01	SA Separovic	Bond refund	\$ 1,000.00
30/11/2017	1292.2371-01	Biagioni Homes Pty Ltd	Bond refund	\$ 1,000.00
30/11/2017	1292.2372-01	D P Yates	Bond refund	\$ 1,000.00
30/11/2017	1292.281-01	Daly & Shaw Building Pty Ltd	Bond refund	\$ 418.50
30/11/2017	1292.29-01	Fuji Xerox Australia Pty Ltd	Printing consumption Jul - Sep 17	\$ 1,198.04
30/11/2017	1292.33-01	Cottesloe Medical Centre	Pre employment medicals	\$ 300.00
30/11/2017	1292.35-01	Cottesloe IGA	Catering supplies	\$ 19.86
30/11/2017	1292.37-01	Winc Australia Pty Limited	General stationery	\$ 37.88
30/11/2017	1292.55-01	Shire of Peppermint Grove	Quarterly library contribution	\$ 168,688.30
30/11/2017	1292.62-01	Bunning's Group Ltd	Hardware supplies	\$ 40.07
30/11/2017	1292.627-01	Imprint Plastic	Councillor name plates for Council Chambers	\$ 215.60
30/11/2017	1292.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 319.00
30/11/2017	1292.77-01	Galvins Plumbing Supplies	Water filter supplies	\$ 117.57
30/11/2017	1292.79-01	Perth Irrigation Centre	Parts for footpath repairs	\$ 537.15
30/11/2017	1292.84-01	West Australian Local Government Association	Catering services	\$ 55.00
30/11/2017	00026611	P R Hardwick	Bond refund	\$ 1,500.00
1/11/2017		Town of Cottesloe Staff	Fortnightly payroll	\$ 103,382.70
3/11/2017		Commonwealth Bank of Australia	Bank fees	\$ 356.66
15/11/2017		National Australia Bank	Bank fees	\$ 57.35
15/11/2017		Town of Cottesloe Staff	Fortnightly payroll	\$ 110,337.64
23/11/2017		National Australia Bank	Transfer to investment account	\$ 220,000.00
28/11/2017		National Australia Bank	Bank fees	\$ 109.72
29/11/2017		Dishonoured item	Dishonoured item	\$ 100.00
29/11/2017		Town of Cottesloe Staff	Fortnightly payroll	\$ 102,038.95
30/11/2017		National Australia Bank	Bank fees	\$ 138.50
30/11/2017		National Australia Bank	Bank fees	\$ 286.40
Total				\$ 1,410,077.67