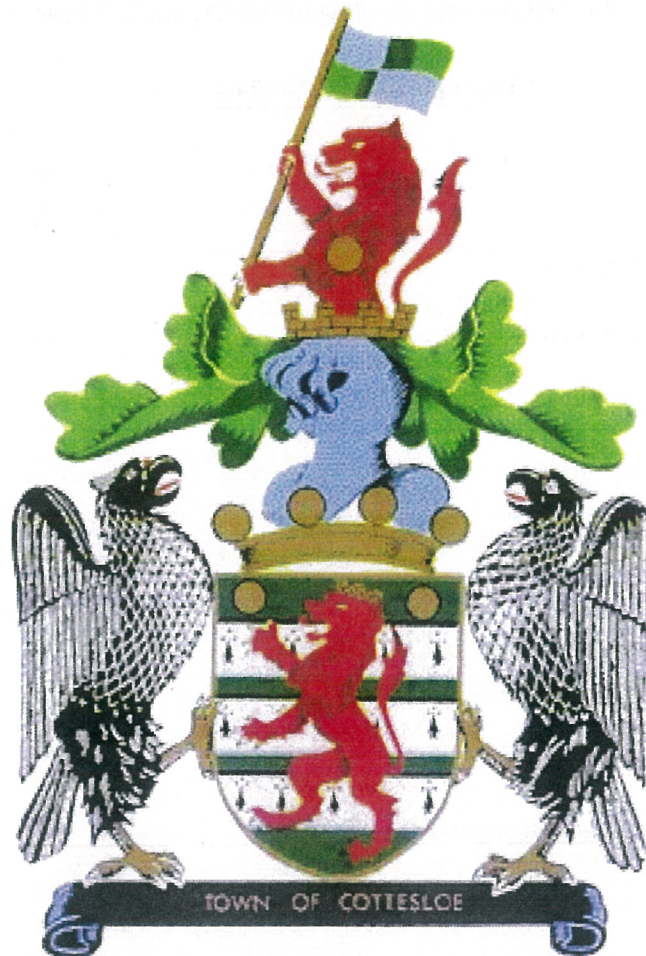


# **TOWN OF COTTESLOE**



## **MONTHLY FINANCIAL STATEMENTS**

**FOR THE PERIOD 1 JULY 2017 TO 31 JULY 2017**

**PRESENTED TO THE COUNCIL MEETING  
ON 22 AUGUST 2017**

**TOWN OF COTTESLOE**

**MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 July 2017**

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

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# **Town of Cottesloe**

## **Compilation Report**

For the Period Ended 31 July 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 31 July 2017 of \$11,205,240.

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

### **Preparation**

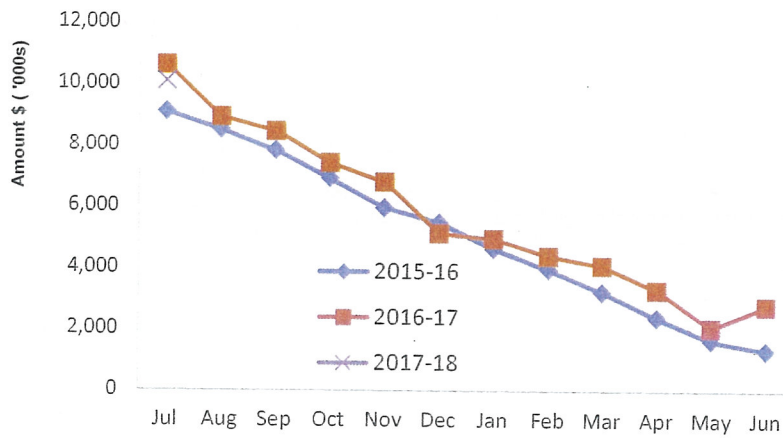
Prepared by: Wayne Richards

Reviewed by: Garry Bird

Date prepared: 8/08/2017

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 July 2017

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



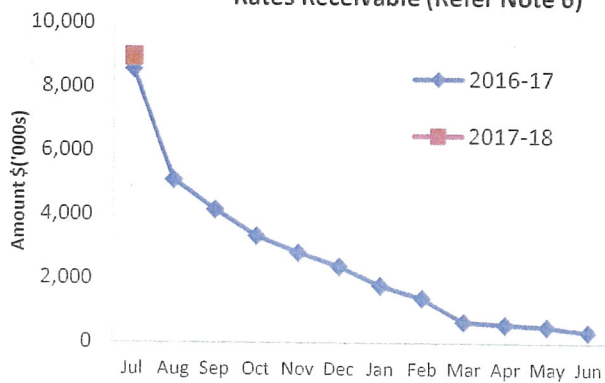
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 2,176,046
Restricted	\$ 12,317,298
	<u>\$ 14,493,344</u>

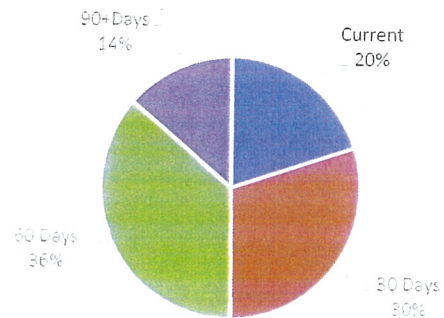
**Receivables**

Rates	\$ 8,964,491
Other	\$ 2,163,565
	<u>\$ 11,128,056</u>

**Rates Receivable (Refer Note 6)**



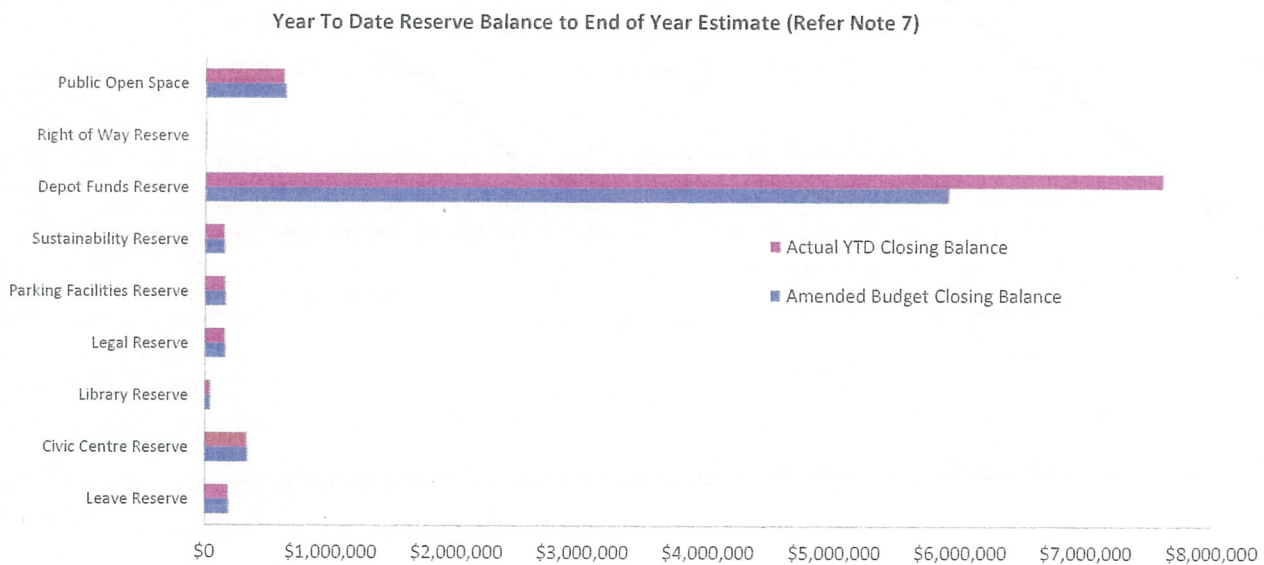
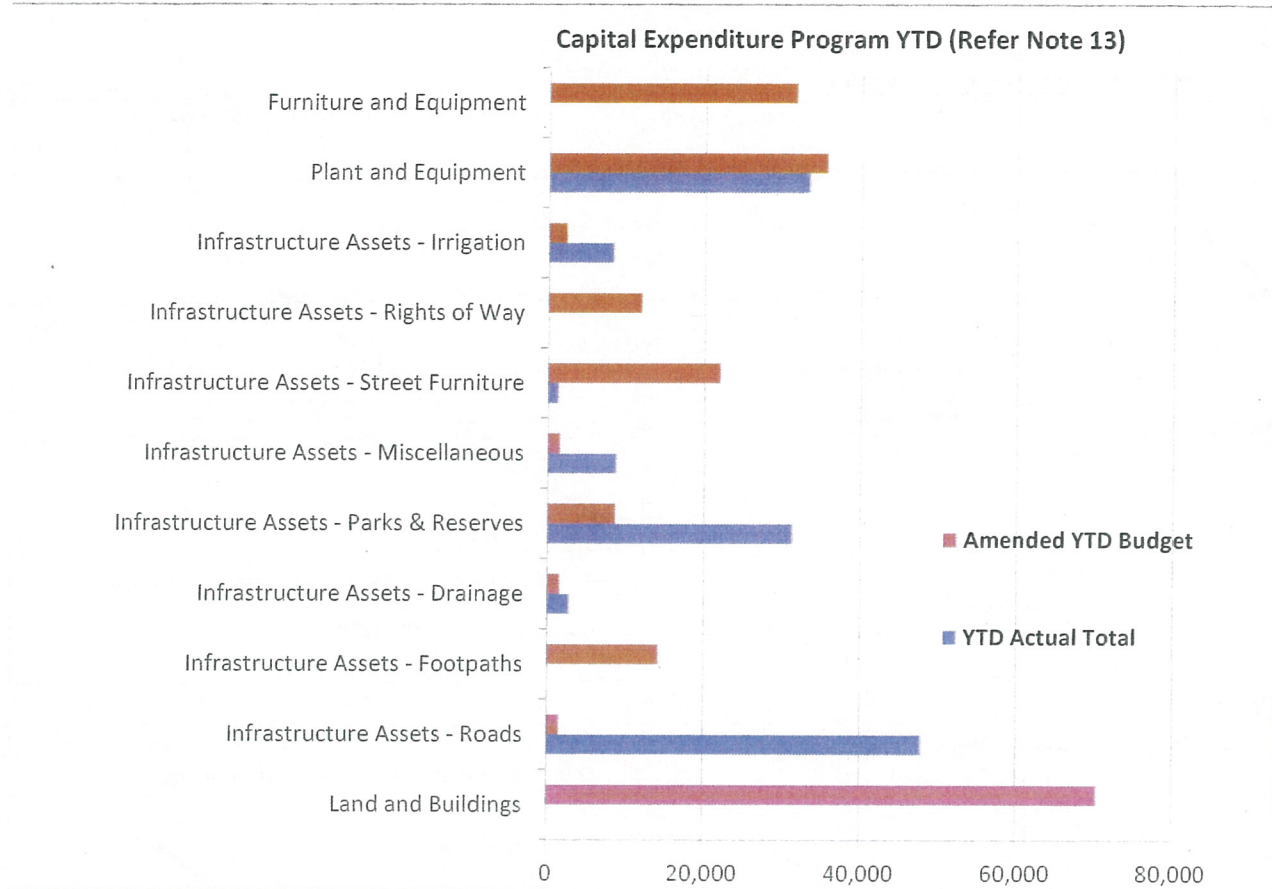
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**Comments**

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

**Town of Cottesloe**  
**Monthly Summary Information**  
For the Period Ended 31 July 2017



**Comments**

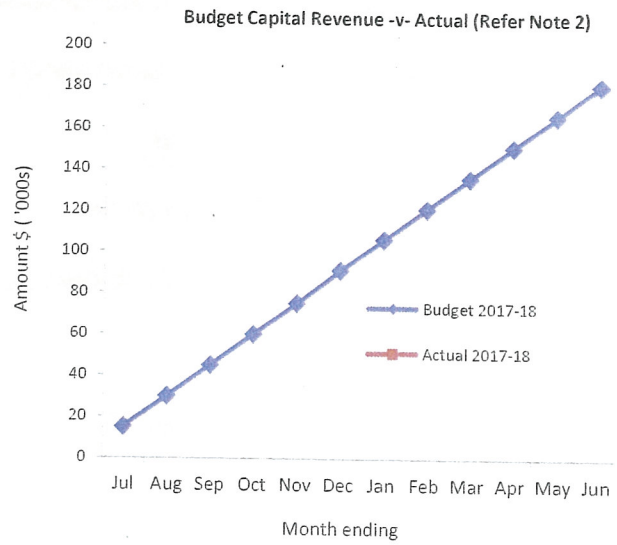
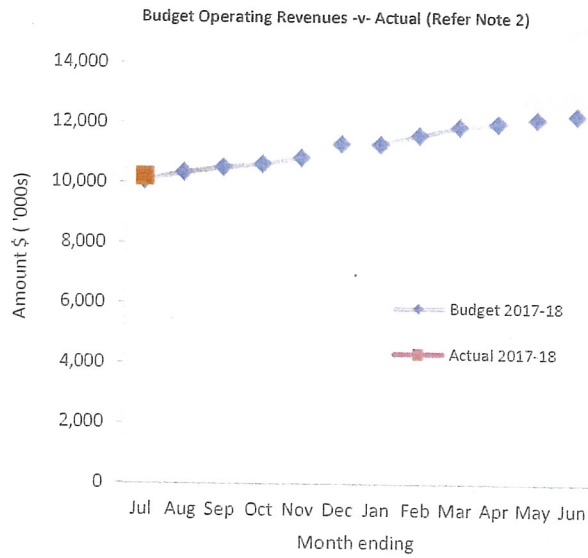
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# Town of Cottesloe

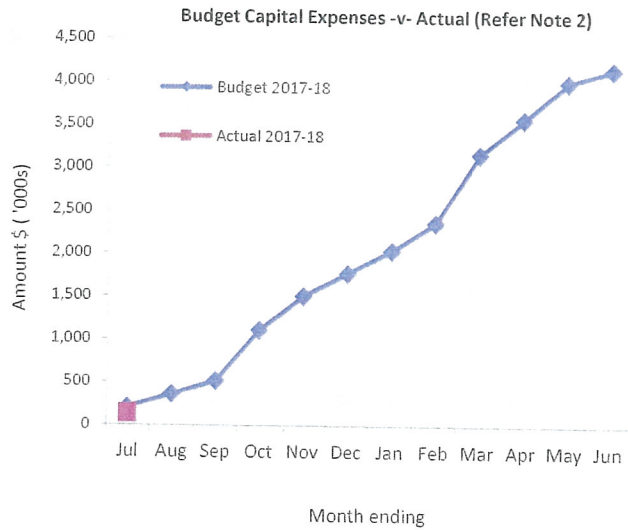
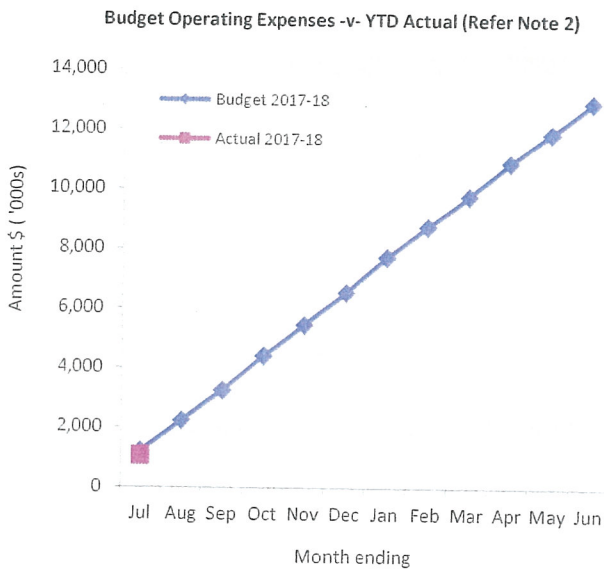
## Monthly Summary Information

For the Period Ended 31 July 2017

### Revenues



### Expenditure



### Comments

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 July 2017**

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
<b>Operating Revenues</b>						
General Purpose Funding - Rates	9	9,945,704	9,764,380	9,764,380	181,324	2%
General Purpose Funding - Other		28,199	50,028	499,703	(21,829)	(44%)
Governance		432	1,226	31,700	(794)	(65%)
Law, Order and Public Safety		4,313	1,008	30,300	3,305	328%
Health		4,209	85,951	94,200	(81,742)	(95%)
Education and Welfare		3,512	517	29,115	2,995	579%
Community Amenities		117,872	112,331	560,300	5,541	5%
Recreation and Culture		8,497	8,234	368,689	263	3%
Transport		49,438	44,116	768,000	5,322	12%
Economic Services		42,348	12,098	145,059	30,250	250%
Other Property and Services		0	42	500	(42)	(100%)
Total Operating Revenue		10,204,524	10,079,931	12,291,946	124,593	
<b>Operating Expense</b>						
General Purpose Funding		(87,027)	(26,060)	(312,465)	(60,967)	(234%)
Governance		(144,881)	(130,675)	(779,998)	(14,206)	(11%)
Law, Order and Public Safety		(25,509)	(26,136)	(322,880)	627	2%
Health		(18,058)	(19,520)	(234,028)	1,462	7%
Education and Welfare		(10,106)	(23,357)	(280,058)	13,251	57%
Community Amenities		(268,432)	(292,137)	(3,564,837)	23,705	8%
Recreation and Culture		(217,028)	(384,389)	(3,740,984)	167,361	44%
Transport		(209,739)	(269,975)	(3,280,637)	60,236	22%
Economic Services		(22,361)	(23,673)	(387,118)	1,312	6%
Other Property and Services		(50,659)	(833)	(10,000)	(49,826)	(5982%)
Total Operating Expenditure		(1,053,800)	(1,196,755)	(12,913,005)	142,955	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		0	158,728	1,903,230	(158,728)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Leave Provisions		501	0	0	501	
Net Cash from Operations		9,151,225	9,041,904	1,282,171	109,321	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,935	0	0	2,935	
Proceeds from Disposal of Assets	8	0	15,158	181,750	(15,158)	(100%)
Total Capital Revenues		2,935	15,158	181,750	(12,223)	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 July 2017**

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
<b>Capital Expenses</b>						
Land and Buildings	13	(28)	(70,518)	(981,250)	70,490	100%
Infrastructure - Roads	13	(48,000)	(1,668)	(223,000)	(46,332)	(2778%)
Infrastructure - Car parks	13	0	0	0	0	
Infrastructure - Footpaths	13	0	(14,354)	(687,857)	14,354	100%
Infrastructure - Drainage	13	(3,000)	(1,668)	(20,000)	(1,332)	(80%)
Infrastructure - Parks & Reserves	13	(31,417)	(8,757)	(390,000)	(22,660)	(259%)
Infrastructure - Miscellaneous	13	(8,871)	(1,668)	(713,500)	(7,203)	(432%)
Infrastructure - Streetscape	13	(1,450)	(22,086)	(150,000)	20,636	93%
Infrastructure - Rights of Way	13	0	(12,093)	(145,000)	12,093	100%
Infrastructure - Irrigation	13	(8,440)	(2,502)	(30,000)	(5,938)	(237%)
Plant and Equipment	13	(33,424)	(35,724)	(428,350)	2,300	6%
Furniture and Equipment	13	0	(31,792)	(381,190)	31,792	100%
Total Capital Expenditure		(134,630)	(202,830)	(4,150,147)	68,200	
Net Cash from Capital Activities		(131,695)	(187,672)	(3,968,397)	55,977	
<b>Financing</b>						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	55,869	0	
Transfer from Reserves	7	0	48,000	2,087,257	(48,000)	(100%)
Advances to Community Groups					0	
Repayment of Debentures	10	0	0	(449,333)	0	
Transfer to Reserves	7	(596,919)	(18,079)	(216,785)	(578,840)	(3202%)
Net Cash from Financing Activities		(596,919)	29,921	1,477,008	(626,840)	
Net Operations, Capital and Financing		8,422,611	8,884,153	(1,209,218)	(461,542)	
Opening Funding Surplus(Deficit)	3	2,782,629	1,209,218	1,209,218	1,573,411	130%
Closing Funding Surplus(Deficit)	3	11,205,240	10,093,371	0	1,111,869	

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 July 2017**

		YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Note	\$	\$	\$	\$	%
<b>Operating Revenues</b>						
Rates	9	9,945,704	9,764,380	9,764,380	181,324	2%
Operating Grants, Subsidies and Contributions	11	0	27,107	222,324	(27,107)	(100%)
Fees and Charges		214,149	243,675	1,832,797	(29,526)	(12%)
Interest Earnings		26,153	37,835	330,129	(11,682)	(31%)
Other Revenue		18,516	6,934	142,316	11,582	167%
Profit on Disposal of Assets	8	0	0	0	0	
Total Operating Revenue		10,204,522	10,079,931	12,291,946	124,591	
<b>Operating Expense</b>						
Employee Costs		(359,564)	(357,859)	(4,291,588)	(1,705)	(0%)
Materials and Contracts		(469,866)	(367,381)	(4,921,284)	(102,485)	(28%)
Utility Charges		(89,316)	(34,093)	(352,945)	(55,223)	(162%)
Depreciation on Non-Current Assets		0	(158,728)	(1,903,230)	158,728	100%
Interest Expenses		0	(23,444)	(281,108)	23,444	100%
Insurance Expenses		(87,569)	(83,065)	(175,098)	(4,504)	(5%)
Other Expenditure		(47,483)	(172,185)	(987,752)	124,702	72%
Loss on Disposal of Assets	8	0	0	0	0	
Total Operating Expenditure		(1,053,798)	(1,196,755)	(12,913,005)	142,957	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		0	158,728	1,903,230	(158,728)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Provisions		501	0	0	501	
Net Cash from Operations		9,151,225	9,041,904	1,282,171	109,321	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,935	0	0	2,935	
Proceeds from Disposal of Assets	8	0	15,158	181,750	(15,158)	(100%)
Total Capital Revenues		2,935	15,158	181,750	(12,223)	
<b>Capital Expenses</b>						
Land and Buildings	13	(28)	(70,518)	(981,250)	70,490	100%
Infrastructure - Roads	13	(48,000)	(1,668)	(223,000)	(46,332)	(2778%)
Infrastructure - Carparks	13	0	0	0	0	
Infrastructure - Footpaths	13	0	(14,354)	(687,857)	14,354	100%
Infrastructure - Drainage	13	(3,000)	(1,668)	(20,000)	(1,332)	(80%)
Infrastructure - Parks & Reserves	13	(31,417)	(8,757)	(390,000)	(22,660)	(259%)
Infrastructure - Miscellaneous	13	(8,871)	(1,668)	(713,500)	(7,203)	(432%)
Infrastructure - Streetscape	13	(1,450)	(22,086)	(150,000)	20,636	93%
Infrastructure - Rights of Way	13	0	(12,093)	(145,000)	12,093	100%
Infrastructure - Irrigation	13	(8,440)	(2,502)	(30,000)	(5,938)	(237%)
Plant and Equipment	13	(33,424)	(35,724)	(428,350)	2,300	6%
Furniture and Equipment	13	0	(31,792)	(381,190)	31,792	100%
Total Capital Expenditure		(134,630)	(202,830)	(4,150,147)	68,200	
Net Cash from Capital Activities		(131,695)	(187,672)	(3,968,397)	55,977	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 July 2017**

		YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Note	\$	\$	\$	\$	%
<b>Financing</b>						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	55,869	0	
Transfer from Reserves	7	0	48,000	2,087,257	(48,000)	(100%)
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	0	0	(449,333)	0	
Transfer to Reserves	7	(596,919)	(18,079)	(216,785)	(578,840)	(3202%)
<b>Net Cash from Financing Activities</b>		<b>(596,919)</b>	<b>29,921</b>	<b>1,477,008</b>	<b>(626,840)</b>	
<b>Net Operations, Capital and Financing</b>		<b>8,422,611</b>	<b>8,884,153</b>	<b>(1,209,218)</b>	<b>(461,542)</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>2,782,629</b>	<b>1,209,218</b>	<b>1,209,218</b>	<b>1,573,411</b>	<b>130%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>11,205,240</b>	<b>10,093,371</b>	<b>0</b>	<b>1,111,869</b>	

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

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 31 July 2017

		2017-2018 YTD Actual \$	2015-2016 YTD Actual \$	2016-2017 Actual \$
<b>CURRENT ASSETS</b>				
Receivables				
	Rates	8,800,883	8,384,611	191,244
	Rate Rebates	421,321	512,148	3,056
	Emergency Services Levies	1,348,833	1,290,390	44,596
	Accounts Receivable - Debtors	89,295	121,006	612,194
	Accounts Receivable - Infringements	435,258	351,564	425,096
	Provision for Doubtful Debts	(185,812)	(174,000)	(193,165)
	Accrued Income	0	31,756	32,666
	Self Supporting Loans	52,365	49,430	52,365
	Other	2,305	19	(21)
Inventories	Inventories	37,786	37,786	37,786
Cash Assets				
	Municipal Account	636,187	596,157	95,494
	Till Floats	700	700	700
	Investment Account	607,033	514,617	906,640
	Term Investments	932,126	497,712	923,572
	Restricted - Reserves	11,370,600	10,780,493	10,773,680
	Restricted - Trust	946,698	856,782	946,708
<b>TOTAL CURRENT ASSETS</b>		<b>25,495,578</b>	<b>23,851,171</b>	<b>14,852,611</b>
<b>CURRENT LIABILITIES</b>				
Payables		1,692,981	1,545,874	312,754
Payable Trust		956,639	853,006	931,183
Accrued Expenses		217,756	0	0
Interest Bearing Liabilities		449,332	424,626	449,332
Provisions		852,705	745,935	852,204
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,169,413</b>	<b>3,569,441</b>	<b>2,545,473</b>
<b>NON CURRENT ASSETS</b>				
Receivables				
	Deferred Rates & ESL	163,608	179,494	163,608
	Self Supporting Loans	509,791	562,818	509,791
Property Plant and Equipment				
	Furniture and Equipment	395,746	401,761	395,746
	Land and Buildings	44,315,603	44,579,633	44,315,575
	Plant and Equipment	775,660	696,596	742,236
	Equity Investments	1,021,510	1,034,684	1,021,510
Infrastructure				
	Roads	24,467,773	25,052,286	24,419,773
	Car Parks	2,626,789	2,701,746	2,626,789
	Footpaths	3,540,619	3,607,248	3,540,619
	Drainage	4,751,948	4,824,787	4,748,948
	Parks and Reserves	1,536,670	1,427,374	1,505,253
	Miscellaneous	2,056,060	2,024,480	2,047,189
	Street Furniture	681,381	665,818	679,931
	Right of Ways	1,896,026	1,836,564	1,896,026
	Irrigation	979,743	991,295	971,303
<b>TOTAL NON CURRENT ASSETS</b>		<b>89,718,927</b>	<b>90,586,584</b>	<b>89,584,297</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 31 July 2017

	2017-2018 YTD Actual \$	2015-2016 YTD Actual \$	2016-2017 Actual \$
<b>NON CURRENT LIABILITIES</b>			
Interest Bearing Liabilities	4,219,401	4,668,734	4,219,401
Provisions	63,015	38,665	63,015
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,282,416</b>	<b>4,707,399</b>	<b>4,282,416</b>
<b>NET ASSETS</b>	<b>106,762,676</b>	<b>106,160,915</b>	<b>97,609,019</b>
<b>EQUITY</b>			
Reserves - Cash Backed	11,370,599	10,780,493	10,773,680
Reserves - Asset Revaluation	57,573,972	57,640,250	57,573,972
Retained Surplus	37,818,105	37,740,172	29,261,367
<b>TOTAL EQUITY</b>	<b>106,762,676</b>	<b>106,160,915</b>	<b>97,609,019</b>
<b>RESERVES - CASH BACKED</b>			
Opening Balance	10,719,976	9,744,770	10,719,976
Transfer to Reserves	1,655,860	1,586,912	1,058,941
Transfer from Reserves	(1,005,237)	(551,190)	(1,005,237)
<b>TOTAL RESERVES - CASH BACKED</b>	<b>11,370,599</b>	<b>10,780,492</b>	<b>10,773,680</b>
<b>RESERVES - ASSET REVALUATION</b>			
Opening Balance	57,573,972	57,640,250	57,573,972
<b>TOTAL RESERVES - ASSET REVALUATION</b>	<b>57,573,972</b>	<b>57,640,250</b>	<b>57,573,972</b>
<b>RETAINED SURPLUS</b>			
Opening Balance	28,127,751	28,389,457	28,127,751
Change in Net Assets from Operations	10,340,979	10,386,438	1,187,321
Transfer from Reserve	1,005,237	551,190	1,005,237
Transfer to Reserve	(1,655,862)	(1,586,912)	(1,058,942)
<b>TOTAL RETAINED SURPLUS</b>	<b>37,818,105</b>	<b>37,740,173</b>	<b>29,261,367</b>
<b>TOTAL EQUITY</b>	<b>106,762,676</b>	<b>106,160,915</b>	<b>97,609,019</b>

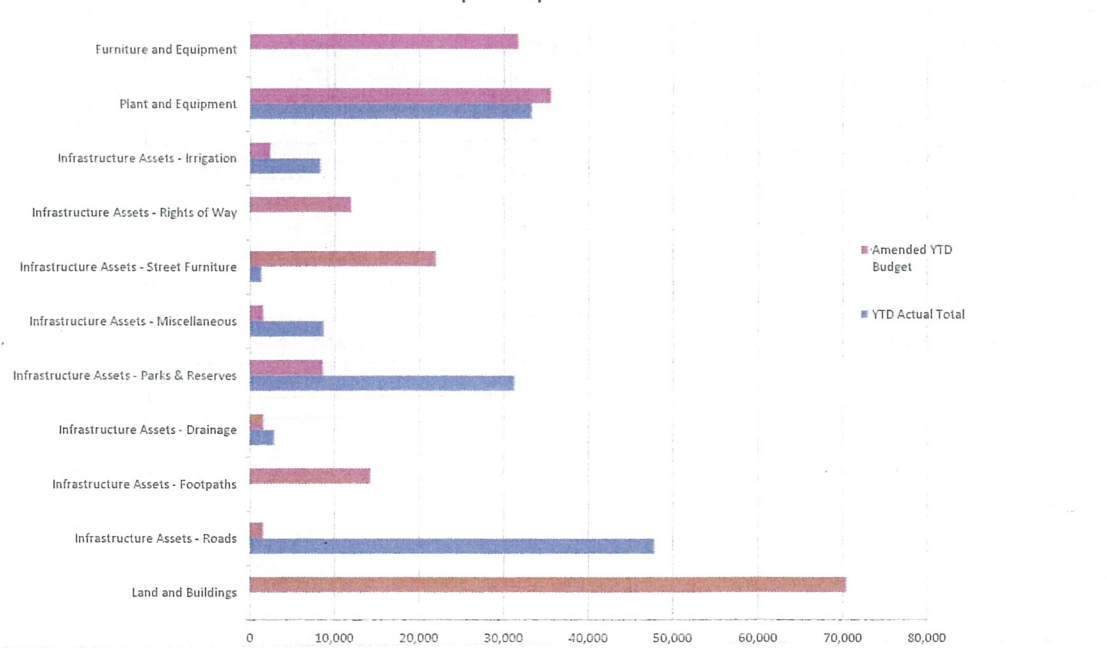
**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 July 2017

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	0	28	28	70,518	981,250	(70,490)
Infrastructure Assets - Roads	13	0	48,000	48,000	1,668	223,000	46,332
Infrastructure Assets - Footpaths	13	0	0	0	14,354	687,857	(14,354)
Infrastructure Assets - Drainage	13	0	3,000	3,000	1,668	20,000	1,332
Infrastructure Assets - Parks & Reserves	13	0	31,417	31,417	8,757	390,000	22,660
Infrastructure Assets - Miscellaneous	13	2,288	6,583	8,871	1,668	713,500	7,203
Infrastructure Assets - Street Furniture	13	0	1,450	1,450	22,086	150,000	(20,636)
Infrastructure Assets - Rights of Way	13	0	0	0	12,093	145,000	(12,093)
Infrastructure Assets - Irrigation	13	0	8,440	8,440	2,502	30,000	5,938
Plant and Equipment	13	33,424	0	33,424	35,724	428,350	(2,300)
Furniture and Equipment	13	0	0	0	31,792	381,190	(31,792)
<b>Capital Expenditure Totals</b>		<b>35,712</b>	<b>98,918</b>	<b>134,630</b>	<b>202,830</b>	<b>4,150,147</b>	<b>(68,200)</b>

**Funded By:**

Capital Grants and Contributions	2,935	0	0	2,935
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	15,158	181,750	(15,158)
Own Source Funding - Cash Backed Reserves				
Area Improvement Reserve	0	0	34	0
Unspent Grants/Funds Reserve	0	0	272	0
Depot Funds Reserve	0	0	2,361,350	0
<b>Total Own Source Funding - Cash Backed Reserves</b>	<b>0</b>	<b>48,000</b>	<b>2,087,257</b>	<b>(48,000)</b>
<b>Own Source Funding - Operations</b>	<b>131,695</b>	<b>139,672</b>	<b>1,881,140</b>	<b>(7,977)</b>
<b>Capital Funding Total</b>	<b>134,630</b>	<b>202,830</b>	<b>4,150,147</b>	<b>(68,200)</b>

**Capital Expenditure YTD**



Comments

**TOWN OF COTTESLOE**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 July 2017**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
<b>Operating Revenues</b>			
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
<b>Total Operating Revenue</b>	<b>12,291,946</b>	<b>0</b>	<b>12,291,946</b>
<b>Operating Expense</b>			
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)	0	(280,058)
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)
<b>Total Operating Expenditure</b>	<b>(12,913,005)</b>	<b>0</b>	<b>(12,913,005)</b>
<b>Funding Balance Adjustments</b>			
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
<b>Net Cash from Operations</b>	<b>1,282,171</b>	<b>0</b>	<b>1,282,171</b>
<b>Capital Revenues</b>			
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
<b>Total Capital Revenues</b>	<b>181,750</b>	<b>0</b>	<b>181,750</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 July 2017**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
<b>Capital Expenses</b>			
Land and Buildings	(981,250)	0	(981,250)
Infrastructure - Roads	(223,000)	0	(223,000)
Infrastructure - Car parks	0	0	0
Infrastructure - Footpaths	(687,857)	0	(687,857)
Infrastructure - Drainage	(20,000)	0	(20,000)
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)	0	(4,150,147)
<b>Net Cash from Capital Activities</b>	(3,968,397)	0	(3,968,397)
<b>Financing</b>			
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	0	2,087,257
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)
<b>Net Cash from Financing Activities</b>	1,477,008	0	1,477,008
<b>Net Operations, Capital and Financing</b>	(1,209,218)	0	(1,209,218)
<b>Opening Funding Surplus(Deficit)</b>	1,209,218	0	1,209,218
<b>Closing Funding Surplus(Deficit)</b>	0	0	0

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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 31 July 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 31 July 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	50 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 July 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 31 July 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 31 July 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 31 July 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 31 July 2017**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

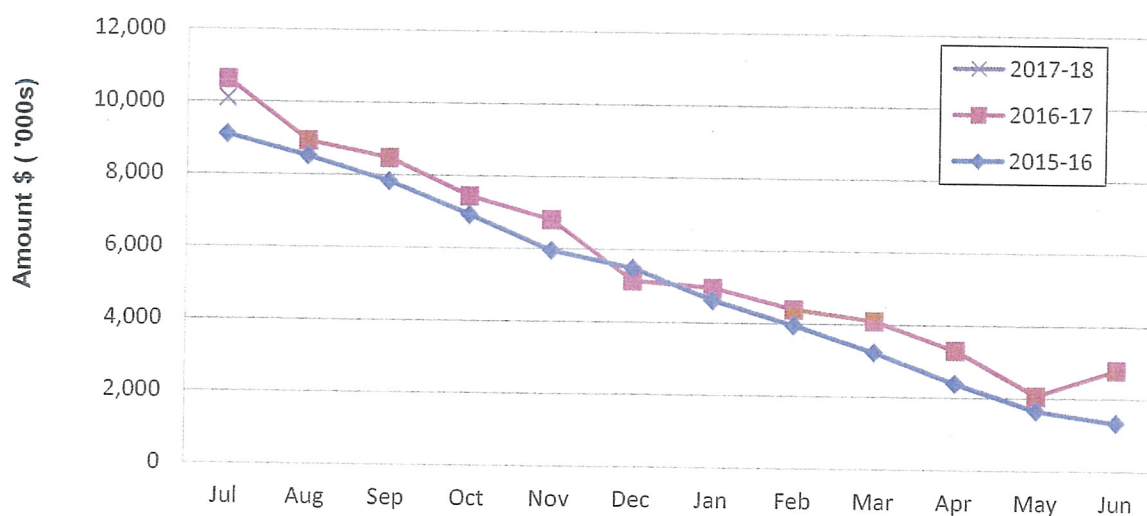
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>				
General Purpose Funding - Rates	181,324	2%	Permanent	Interim rates raised after the receipt of the roll from the Valuer General
General Purpose Funding - Other	(21,829)	(44%)	Timing	Timing of installment interest and administration fee
Governance	(794)	(65%)	Timing	Timing of revenue
Law, Order and Public Safety	3,305	328%	Permanent	Extra revenue from animal fines and penalties
Health	(81,742)	(95%)	Timing	Timing of health fees
Education and Welfare	2,995	579%	Timing	Timing of reimbursements
Economic Services	30,250	250%	Permanent	Mostly increased revenue from building fees
Other Property and Services	(42)	(100%)	Timing	Timing of reimbursements
<b>Operating Expense</b>				
General Purpose Funding	(60,967)	(234%)	Timing	Timing of revaluation expenses
Education and Welfare	13,251	57%	Timing	Timing of expenditure
Community Amenities	23,705	8%	Timing	Accrued expenses not posted
Recreation and Culture	167,361	44%	Timing/Non cash	Timing of expenditure and depreciation postings
Transport	60,236	22%	Timing/Non cash	Timing of expenditure and depreciation postings
Other Property and Services	(49,826)	0%	Timing	Timing of allocations
<b>Capital Revenues</b>				
Proceeds from Disposal of Assets	(15,158)	(100%)	Timing	Review of vehicle purchasing policy
<b>Capital Expenses</b>				
Land and Buildings	70,490	100%	Timing	Timing of expenditure
Infrastructure - Roads	(46,332)	(2778%)	Timing	Timing of expenditure
Infrastructure - Footpaths	14,354	100%	Timing	Timing of expenditure
Infrastructure - Drainage	(1,332)	(80%)	Timing	Timing of expenditure
Infrastructure - Parks & Reserves	(22,660)	(259%)	Timing	Timing of expenditure
Infrastructure - Miscellaneous	(7,203)	(432%)	Timing	Timing of expenditure
Infrastructure - Streetscape	20,636	93%	Timing	Timing of expenditure
Infrastructure - Irrigation	(5,938)	(237%)	Timing	Timing of expenditure
Furniture and Equipment	31,792	100%	Timing	Timing of expenditure
<b>Financing</b>				
Transfer from Reserves	(48,000)	(100%)	Timing	Timing of transfers
Transfer to Reserves	(578,840)	(3202%)	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 31 July 2017**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Jul 2017	30th June 2017	YTD 31 Jul 2016
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	2,166,105	1,941,931	1,612,962
Cash Restricted	4	11,370,600	10,773,680	10,780,493
Receivables - Rates & Associated	6	10,571,037	238,896	10,187,149
Receivables -Other	6	579,223	1,122,300	553,775
Less Provision for Dounbtful Debts		(185,812)	(193,165)	(174,000)
Inventories		37,786	37,786	37,786
		24,538,939	13,921,428	22,998,165
<b>Less: Current Liabilities</b>				
Payables		(1,910,737)	(312,754)	(1,545,874)
Loans		(449,332)	(449,332)	(424,626)
Provisions		(852,705)	(852,204)	(745,935)
Other		3	0	0
		(3,212,771)	(1,614,290)	(2,716,435)
Less:				
Cash Reserves	7	(11,370,600)	(10,773,680)	(10,780,493)
Loans - Clubs		(52,365)	(52,365)	(49,430)
Add:				
Loans		449,332	449,332	424,626
Provisions		852,705	852,204	745,935
<b>Net Current Funding Position</b>		<b>11,205,240</b>	<b>2,782,629</b>	<b>10,622,368</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2017

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
Municipal Bank Account	0.00%	636,187			636,187	NAB	At Call
Business Investment Account	2.50%	607,033			607,033	NAB	At Call
Trust Bank Account	0.00%			946,698	946,698	NAB	At Call
Cash On Hand	Nil	700			700	N/A	On Hand
<b>(b) Term Deposits</b>							
Term Deposit 64-955-9802	2.53%	5,941			5,941	NAB	02-Aug-17
Term Deposit 53-888-6659	2.53%	5,879			5,879	NAB	02-Aug-17
Term Deposit 36062109	2.09%	920,306			920,306	CBA	18-Oct-17
Term Deposit 94-238-6189	2.44%		273,401		273,401	NAB	28-Sep-17
Term Deposit 4563175	2.50%		1,441,741		1,441,741	BANKWEST	05-Sep-17
Term Deposit 4543234	2.50%		1,917,647		1,917,647	BANKWEST	29-Aug-17
Term Deposit 24-254-8087	2.44%		1,975,226		1,975,226	NAB	27-Sep-17
Term Deposit 036-157 58-1864	2.40%		1,916,657		1,916,657	WESTPAC	06-Aug-17
Term Deposit 36062109	2.28%		1,543,467		1,543,467	CBA	27-Oct-17
Term Deposit 24-677-7784	2.44%		208,673		208,673	NAB	28-Sep-17
Term Deposit 98-664-7758	2.40%		663,920		663,920	NAB	12-Oct-17
Term Deposit 50-087-4898	2.44%		387,106		387,106	NAB	27-Sep-17
Term Deposit 30-957-7799	2.44%		102,841		102,841	NAB	28-Sep-17
Term Deposits (Held By Shire of Peppermint Grove)	Various		47,378		47,378	Various	Various
Term Deposit 036-030 18-4976	2.00%		309,542		309,542	WESTPAC	06-Oct-17
Term Deposit 15-809-8669	2.40%		583,000		583,000	NAB	25-Oct-17
<b>Total</b>		<b>2,176,046</b>	<b>11,370,600</b>	<b>946,698</b>	<b>14,493,344</b>		

**SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS**

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	1,255,040	4,194,168	946,698	6,395,906	44.1%
WESTPAC BANKING CORPORATION	0	2,226,199	0	2,226,199	15.4%
BANKWEST	0	3,359,388	0	3,359,388	23.2%
COMMONWEALTH BANK OF AUSTRALIA	920,306	1,543,467	0	2,463,773	17.0%
ON HAND	700	0	0	700	0.0%
HELD BY THIRD PARTY (GROVE LIBRARY)	0	47,378	0	47,378	0.3%
<b>TOTAL</b>	<b>2,176,046</b>	<b>11,370,600</b>	<b>946,698</b>	<b>14,493,344</b>	<b>100%</b>

TOWN OF COTTESLOE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 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			\$	\$	\$	\$
				0	0	0	0

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 July 2017**

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**  
 % Collected

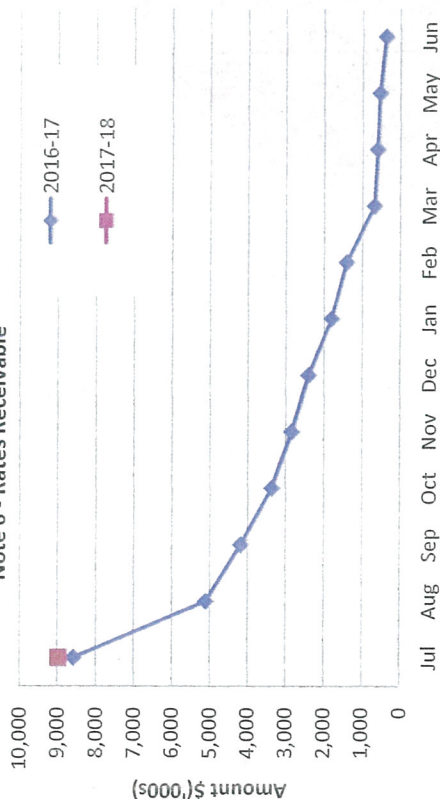
YTD 31 Jul 2017	30 June 2017
\$	\$
399,448	238,173
9,945,704	9,244,808
(1,380,661)	(9,128,129)
<b>8,964,491</b>	<b>354,852</b>
<b>8,964,491</b>	<b>354,852</b>
13.35%	96.26%

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 17,811	\$ 26,739	\$ 32,551	\$ 12,194
<b>Total Receivables General Outstanding</b>				<b>89,295</b>

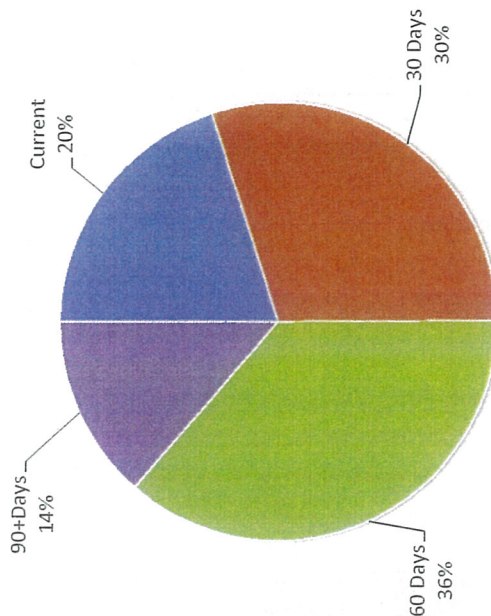
Amounts shown above include GST (where applicable)

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

**Note 6 - Rates Receivable**



Comments/Notes - Receivables Rates



Comments/Notes - Receivables General

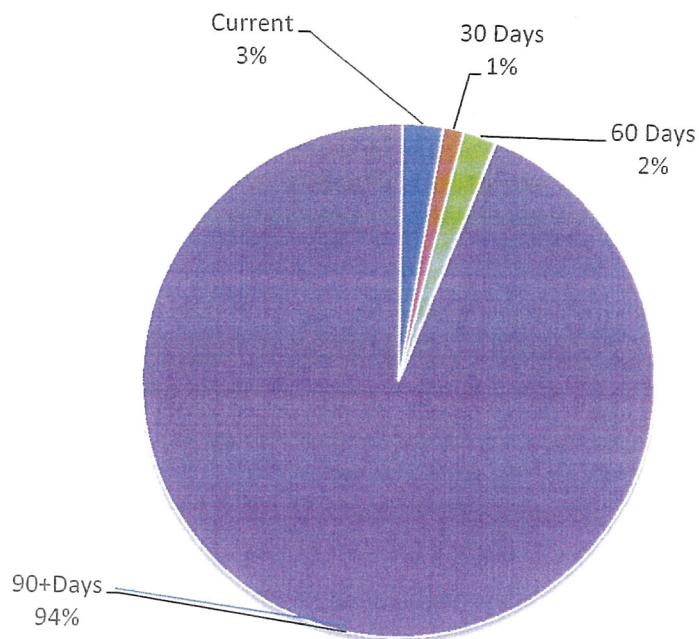
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

**Note 6: RECEIVABLES (Continued)**

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	11,300	5,573	9,326	409,059
<b>Total Receivables General Outstanding</b>				<b><u>435,258</u></b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable - Infringements**




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**Comments/Notes - Receivables Infringements**

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

TOWN OF COTTESLOE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 2017

Note 7: Cash Backed Reserve

2017-18

Name	Sub Account	Opening Balance Budget	Opening Balance Actual	Amended Budget Interest Earned	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	\$ 0
Waste Management Reserve	219	440,594	440,743	11,550	11,550	668	0	0	0	0	452,144	441,411
Property Reserve	220	411,917	411,841	11,328	11,328	554	0	0	(43,000)	0	375,245	412,395
Parking Reserve	221	10,905	10,903	300	300	16	0	0	0	0	11,205	10,919
Unspent Grants/Funds Reserve	224	0	0	0	0	0	0	0	0	0	0	0
Infrastructure Reserve	226	610,494	611,689	12,732	12,732	586	33,936	33,936	(260,000)	0	397,162	612,275
Lease Reserve	227	190,618	190,582	5,242	5,242	289	0	0	0	0	195,860	190,871
Civic Centre Reserve	228	338,489	343,954	9,308	9,308	514	0	0	0	0	347,797	344,468
Library Reserve	229	47,378	47,378	0	0	0	0	0	0	0	47,378	47,378
Legal Reserve	262	159,880	159,851	4,397	4,397	242	0	0	0	0	164,277	160,093
Parking Facilities Reserve	266	163,484	163,454	4,496	4,496	248	0	0	0	0	167,980	163,702
Sustainability Reserve	267	153,438	155,841	4,220	4,220	233	0	0	0	0	157,658	156,074
Depot Funds Reserve	273	7,553,161	7,601,318	101,179	101,179	8,718	0	0	(1,749,257)	0	5,905,083	7,610,036
Right of Way Reserve	276	10,430	10,428	287	287	16	0	0	0	0	10,717	10,444
Public Open Space	292	625,814	625,698	17,210	17,210	1,019	0	0	0	0	643,024	626,717
Sculpture and Artworks	299	83,000	0	600	79	79	83,000	83,000	(30,000)	0	53,600	83,079
Car Park - North Cottesloe Primary	301	500,000	0	0	0	738	0	500,000	0	0	500,000	500,738
		11,299,602	10,773,680	182,849	182,849	13,920	33,936	583,000	(2,087,257)	0	9,429,130	11,370,600

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



## Note 8 CAPITAL DISPOSALS

Comments - Capital Disposal/Replacements

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2017

Note 9: RATING INFORMATION		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 \$
RATE TYPE												
Differential General Rate												
GRV - Residential Improved (RI)		0.06139	3,215	131,591,115	8,078,379	0	0	8,078,379	7,994,640	0	0	7,994,640
GRV - Residential Vacant (RV)		0.06139	94	3,939,000	241,815	0	0	241,815	268,037	0	0	268,037
GRV - Commercial Improved (CI)		0.06139	65	8,282,404	508,457	0	0	508,457	454,439	0	0	454,439
GRV - Commercial Vacant (CV)		0.06139	1	86,500	5,310	0	0	5,310	0	0	0	0
GRV - Industrial (I)		0.06139	1	31,050	1,906	0	0	1,906	1,906	0	0	1,906
GRV - Commercial Town (CT)		0.07169	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	0	0	9,617,725	9,451,090	0	0	9,451,090
Minimum Payment		Minimum \$										
GRV - Residential Improved (RI)		1.090	270	4,167,800	294,300	0	0	294,300	457,532	0	0	282,310
GRV - Residential Vacant (RV)		1.090	16	91,173	17,440	0	0	17,440	5,345	0	0	14,170
GRV - Commercial Improved (CI)		1.090	11	135,050	11,990	0	0	11,990	9,621	0	0	11,990
GRV - Commercial Town (CT)		1.090	8	105,278	8,720	0	0	8,720	6,414	0	0	8,720
Sub-Totals			305	4,499,301	332,450	0	0	332,450	478,912	0	0	317,190
Concession												
Amount from General Rates								9,950,175				9,768,280
Ex-Gratia Rates								(4,471)				(3,900)
Specified Area Rates								9,945,704				9,764,380
Totals								0				0
								0				0
								9,945,704				9,764,380

Comments - Rating Information

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 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		0	26,822	207,662	180,840	0	14,100
Loan 106 - Civic Centre Extension	389,512		0	189,711	389,512	199,801	0	27,573
Loan 107 - Joint Library Project	3,779,718		0	203,753	3,779,717	3,575,965	0	255,440
Loan 108 - Community Organisation	291,842		0	29,047	291,842	262,795	0	8,602
	4,668,734	0	0	449,333	4,668,733	4,219,401	0	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 31 July 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
<b>GENERAL PURPOSE FUNDING</b>			\$	\$	\$	\$	\$	\$
Grants Commission - General	WALGGC	Y	84,776		84,776			84,776
Grants Commission - Roads	WALGGC	Y	45,998		45,998			45,998
<b>GOVERNANCE</b>								
Traineeship Program	Department of Local Government and Communities	Y	17,000		17,000			17,000
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>								
Neighbourhood Watch	WA Police	Y	500		500			500
<b>COMMUNITY AMENITIES</b>								
Sustainability	Department of Transport	Y	12,500		12,500			12,500
Waste Authority	Department of Environmental Regulation	Y	37,250		37,250			37,250
<b>RECREATION AND CULTURE</b>								
Australia Day celebrations	Lotterywest	Y			0			
Restoring the Iconic Cottesloe Coast	Department of Planning	Y			0			
<b>TRANSPORT</b>								
Direct Grant	Main Roads WA	Y	24,200		24,200			24,200
<b>PUBLIC WORKS</b>								
Contributions	Miscellaneous	Y	100		100			100
<b>TOTALS</b>			<b>222,324</b>	<b>0</b>	<b>222,324</b>	<b>0</b>	<b>0</b>	<b>222,324</b>
Operating	Operating		222,324				0	0
Non-Operating	Non-operating		0				0	0
			<u>222,324</u>				<u>0</u>	<u>0</u>

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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 31-Jul-17
	\$	\$	\$	\$
BCITF Levies	0	28,985	0	28,985
Building Services Levies	15,801	21,221	0	37,022
Infrastructure Deposits	704,072	36,800	(56,300)	684,572
Right of Way Deposits	60,142	0	(5,600)	54,542
Miscellaneous Deposits	151,168	1,800	(1,450)	151,518
	<b>931,183</b>	<b>88,806</b>	<b>(63,350)</b>	<b>956,639</b>

TOWN OF COTTESLOE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 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"/>	<b>Buildings</b>						
<input checked="" type="radio"/>	Depot Facility	33.4122.2	0	641,250	0	0	
<input type="radio"/>	Seaview Golf Club Improvements	35.1170.2	48,000	48,000			
<input type="radio"/>	Anderson Pavillion	35.4010.2	0	22,000			
<input type="radio"/>	Caretakers Cottage	35.4041.2	0	7,000			
<input type="radio"/>	Civic Centre Building	35.4050.2	0	103,000	(8,590)	0	
<input type="radio"/>	Shine Community Services	35.4190.2	0	10,000	(834)	0	
<input type="radio"/>	Cottesloe Civic Centre Restoration - Grounds	35.6030.2	28	150,000	(12,482)	28	
<input type="radio"/>	<b>Buildings Total</b>	<b>48,028</b>	<b>70,518</b>	<b>981,250</b>	<b>(21,906)</b>	<b>28</b>	
<input type="radio"/>	<b>Roads</b>						
<input type="radio"/>	Marine Parade	39.1126.2	0	70,000	0	0	
<input type="radio"/>	Napier Street	39.1136.2	0	45,000	0	0	
<input type="radio"/>	Various Locations	39.9000.2	0	20,000	(1,668)	0	
<input type="radio"/>	Andrews Place	40.1008.2	0	18,000			
<input type="radio"/>	Station Street	40.1038.2	0	70,000			
<input type="radio"/>	<b>Roads Total</b>	<b>0</b>	<b>1,668</b>	<b>223,000</b>	<b>(1,668)</b>	<b>0</b>	

TOWN OF COTTESLOE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 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
	<b>Footpaths</b>						
○	Alexandra Avenue	0	517	6,200	(517)	0	
○	Athlestan Street	0	417	5,000	(417)	0	
○	Burt Street	0	459	5,500	(459)	0	
○	Curtin Avenue	0	5,171	62,000	(5,171)	0	
○	Dalgety Street	0	417	5,000	(417)	0	
○	Grant Street	0	1,051	12,600	(1,051)	0	
○	Macarthur Street	0	359	4,300	(359)	0	
○	Marine Parade	0	1,334	177,534	(1,334)	0	
○	Melville Street	0	459	5,500	(459)	0	
○	Pearse Street	0	1,585	19,000	(1,585)	0	
○	Railway Street	0	917	11,000	(917)	0	
○	Station Street	0	0	269,223	0	0	
○	Various Locations	0	1,668	20,000	(1,668)	0	
○	Bike Plan Works	0	0	85,000	0	0	
	<b>Footpaths Total</b>	<b>0</b>	<b>14,354</b>	<b>687,857</b>	<b>(14,354)</b>	<b>0</b>	
	<b>Drainage/Culverts</b>						
○	Drainage Construction	3,000	1,668	20,000	1,332	3,000	
○	<b>Drainage/Culverts Total</b>	<b>3,000</b>	<b>1,668</b>	<b>20,000</b>	<b>1,332</b>	<b>3,000</b>	
	<b>Parks and Ovals</b>						
○	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)						
	Civic Centre Grounds	0	0	40,000	0	0	
	Restoring the Iconic Cottesloe Coast	0	0	70,000	0	0	
○	Reticulation	10,224	0	0	10,224	0	
○	Natural Area Management	0	2,502	30,000	(2,502)	0	
○	<b>Parks and Ovals Total</b>	<b>21,193</b>	<b>6,255</b>	<b>75,000</b>	<b>14,938</b>	<b>0</b>	
		<b>31,417</b>	<b>8,757</b>	<b>390,000</b>	<b>22,660</b>	<b>0</b>	

TOWN OF COTTESLOE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 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
	<b>Miscellaneous Infrastructure</b>						
○	Sculpture	43.9000.2	2,288	0	70,000	2,288	2,288
○	Smart Parking	45.1138.2	0	1,668	20,000	(1,668)	0
○	Beach Access Paths	45.4131.2	0	0	130,000	0	0
○	Foreshore Development	45.6080.2	0	0	250,000	0	0
○	Pylon Restoration	45.6140.2	6,583	0	243,500	6,583	6,583
○	<b>Miscellaneous Infrastructure Total</b>	<b>8,871</b>	<b>1,668</b>	<b>713,500</b>	<b>7,203</b>	<b>8,871</b>	
	<b>Streetscapes</b>						
○	Various Locations - New	31.9000.2	0	1,043	12,500	(1,043)	0
○	Street Tree Planting	31.9000.5	0	20,000	100,000	(20,000)	0
○	Street Tree Planting - Renewal - Napoleon Street	42.1138.2	0	0	25,000	0	0
○	Various Locations - Renewal	42.9000.2	1,450	1,043	12,500	407	1,450
○	<b>Streetscapes Total</b>	<b>1,450</b>	<b>22,086</b>	<b>150,000</b>	<b>(20,636)</b>	<b>1,450</b>	
	<b>Right of Ways</b>						
○	Right of Way 4	24.2020.2	0	1,001	12,000	(1,001)	0
○	Right of Way 20	24.2100.2	0	3,753	45,000	(3,753)	0
○	Right of Way 21	24.2105.2	0	5,671	68,000	(5,671)	0
○	Various Locations	24.9000.2	0	1,668	20,000	(1,668)	0
○	<b>Right of Way Total</b>	<b>0</b>	<b>12,093</b>	<b>145,000</b>	<b>(12,093)</b>	<b>0</b>	
	<b>Irrigation</b>						
○	Various Locations	20.9000.2	8,440	2,502	30,000	5,938	8,440
○	<b>Irrigation Total</b>	<b>8,440</b>	<b>2,502</b>	<b>30,000</b>	<b>5,938</b>	<b>8,440</b>	

TOWN OF COTTESLOE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 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
	<b>Plant , Equip. &amp; Vehicles Total</b>							
○	Disability Equipment	46.9000.2.57	0	1,718	20,600	(1,718)	0	
○	Plant and Equipment	47.9000.2.57	33,424	34,006	407,750	(582)		
○	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>33,424</b>	<b>35,724</b>	<b>428,350</b>	<b>(2,300)</b>	<b>0</b>	
	<b>Furniture &amp; Office Equip.</b>							
○	CCTV	49.9000.8	0	12,109	145,000	(12,109)	0	
○	Survey Equipment	49.9000.10	0	583	7,000	(583)	0	
○	Software Upgrades - Customer Request Management	49.9000.11	0	6,667	80,000	(6,667)	0	
○	Mobile Device Replacement	49.9000.12	0	1,379	16,545	(1,379)	0	
○	Software Upgrades - Website	49.9000.13	0	4,167	50,000	(4,167)	0	
○	Hardware Replacement	49.9000.14	0	4,167	50,000	(4,167)	0	
○	Agenda Software Replacement	49.9000.15	0	2,720	32,645	0	0	
○	<b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>31,792</b>	<b>381,190</b>	<b>(8,333)</b>	<b>0</b>	
○	<b>Capital Expenditure Total</b>		<b>134,630</b>	<b>202,830</b>	<b>4,150,147</b>	<b>(44,157)</b>	<b>21,789</b>	

Level of Completion Indicators

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

# TOWN OF COTTESLOE

## LIST OF ACCOUNTS PAID DURING JULY 2017 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 22 AUGUST 2017

### CERTIFICATE OF CHIEF EXECUTIVE OFFICER



#### LIST OF ACCOUNTS - JULY 2017

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
13/07/2017	00026448	Oneness Australia (SA) Pty Ltd	Bond and key deposit refund	\$ 250.00
17/07/2017	00026449	Telstra Corporation Limited	Usage charge - 27 Jun 17	\$ 1,386.02
17/07/2017	00026450	Water Corporation	Water charge from 1 Jul - 31 Aug 17	\$ 980.90
20/07/2017	00026451	Synergy	Electricity charge Stack St depot 11 May	\$ 358.10
20/07/2017	00026452	Water Corporation	Water charge from 1 Jul - 31 Aug 17	\$ 5,914.07
20/07/2017	00026453	Webb & Brown Neaves Pty Ltd	Bond refund	\$ 1,500.00
27/07/2017	00026454	Department of Transport	12 month registration fees	\$ 1,130.90
27/07/2017	00026455	Telstra Corporation Limited	Usage/charges from 13 Jul - 13 Aug 17	\$ 1,152.49
27/07/2017	00026456	A1 Pools Pty Ltd	Bond refund	\$ 1,000.00
27/07/2017	00026457	Ross Griffin Homes Pty Ltd	Bond refund	\$ 1,000.00
27/07/2017	00026458	D M Sharp	Bond refund	\$ 1,500.00
27/07/2017	00026459	BGC Construction Pty Ltd	Bond refund	\$ 1,000.00
27/07/2017	00026460	L Bombardieri	Bond refund	\$ 1,500.00
27/07/2017	00026461	J C Court	Bond refund	\$ 1,000.00
27/07/2017	00026462	A M Stevens	Bond refund	\$ 1,000.00
27/07/2017	00026463	Webb & Brown Neaves Pty Ltd	Bond refund	\$ 1,500.00
3/07/2017	1207.98000-01	Australian Taxation Office	Business activity statement	\$ 77,245.49
6/07/2017	1208.1020-01	By Word of Mouth Pty Ltd	Catering supplies	\$ 400.00

# LIST OF ACCOUNTS - JULY 2017

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
6/07/2017	1208.1099-01	O'Connor Lawnmower & Chainsaw Centre	Spark plugs	\$ 78.00
6/07/2017	1208.122-01	Jackson McDonald Services Pty Ltd	Rent review advice	\$ 11,000.00
6/07/2017	1208.132-01	Landfill Gas & Power Pty Ltd	Electricity - May 17	\$ 2,774.02
6/07/2017	1208.1473-01	Eco Resources Pty Ltd	Receive waste/rubble	\$ 1,875.50
6/07/2017	1208.1480-01	IRIS Consulting Group Pty Ltd	Records management consultancy	\$ 2,200.00
6/07/2017	1208.1490-01	S J Pyvis	Bond refund	\$ 200.00
6/07/2017	1208.1503-01	Diamond Hire	Cherry picker hire	\$ 800.00
6/07/2017	1208.1583-01	Information Proficiency	Records management consultancy	\$ 96.25
6/07/2017	1208.1597-01	Colgan Industries Pty Ltd	Progress claim 8 - Lesser Hall	\$ 9,333.28
6/07/2017	1208.1626-01	Young's Plumbing Service Pty Ltd	Repair drinking water fountain	\$ 156.80
6/07/2017	1208.1645-01	Swissclinical Australia Pty Ltd	Dry-cleaning services	\$ 95.00
6/07/2017	1208.1672-01	Environmental Health Australia (WA)	Membership 2017/2018	\$ 204.00
6/07/2017	1208.1682-01	Records and Information Management	Annual membership 2017/2018	\$ 365.00
6/07/2017	1208.1692-01	Party Source	Supplies - Music for Pleasure 2017	\$ 59.90
6/07/2017	1208.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 25 Jun 17	\$ 1,744.05
6/07/2017	1208.1927-01	Michael Page International	Temporary health/building officer	\$ 1,357.66
6/07/2017	1208.2011-01	La Casa Dei Bambini Montessori Play	Council donation 2016/2017	\$ 3,000.00
6/07/2017	1208.2029-01	Yabrn Pty Ltd TA Snap Claremont	Scanning building plans	\$ 37.50
6/07/2017	1208.2122-01	Perth Pest Control Pty Ltd	Ant treatment - Civic Centre building	\$ 220.00
6/07/2017	1208.2125-01	ASLAB Pty Ltd	Asphalt testing	\$ 2,026.85
6/07/2017	1208.2152-01	Lotteries Commission of WA	Return of unspent grant monies	\$ 800.06
6/07/2017	1208.2153-01	E Hall	Hall hire refund	\$ 460.00
6/07/2017	1208.2154-01	A Wylie	Bond refund	\$ 150.00
6/07/2017	1208.2155-01	M J Rich	Native waterwise verge rebate	\$ 500.00
6/07/2017	1208.2156-01	J S Scanlon	Native waterwise verge rebate	\$ 450.00
6/07/2017	1208.2157-01	L L Schmidt	Native waterwise verge rebate	\$ 500.00
6/07/2017	1208.2158-01	C Horsfield	Cancelled hall refund	\$ 160.00
6/07/2017	1208.35-01	Cottesloe IGA	Catering supplies	\$ 207.69
6/07/2017	1208.37-01	Staples Australia Pty Ltd	Stationery order - Music for Pleasure 17	\$ 121.95
6/07/2017	1208.540-01	Kerb Doctor	Install kerbing	\$ 2,769.80
6/07/2017	1208.645-01	Cobblestone Concrete	Install footpath - Burt St	\$ 44,921.58
6/07/2017	1208.75-01	Safety Zone Australia Pty Ltd	Safety wear	\$ 282.92
6/07/2017	1208.82-01	Civica Pty Ltd	Licence, support & Maintenance Jun 16-May 17	\$ 11,596.27
6/07/2017	1208.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 21,560.77



# LIST OF ACCOUNTS - JULY 2017

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
6/07/2017	1208.91-01	Claremont Asphalt	Empty rubble bay Seaview depot	\$ 2,420.00
6/07/2017	1208.961-01	Conservation Volunteers Australia	Project contribution planting in C2 site	\$ 825.00
12/07/2017	1209.1098-01	National Australia Bank Business Visa	False fire alarm attendance 7 May 17 - \$750.00 Monthly subscribers 501-1000 MailChimp - \$20.72 Worksafe licence renewal x 2 @ \$47.00 each - \$94.00 Monthly credit card fee - \$9.00	\$ 873.72
12/07/2017	1210.1903-01	Click Super	Staff superannuation contributions	\$ 18,255.48
13/07/2017	1211.1131-01	Globe Australia Pty Ltd	Supply and distribute fertiliser	\$ 1,952.50
13/07/2017	1211.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 3,375.00
13/07/2017	1211.1239-01	One Fire Group	Supply and installation of smoke detector	\$ 1,309.00
13/07/2017	1211.1245-01	Nu-Trac Rural Contracting	Beach cleaning - Jun 17	\$ 3,535.00
13/07/2017	1211.1361-01	Department of Transport	Vehicle search fees - May 17	\$ 1,050.30
13/07/2017	1211.1398-01	LGIS	Annual insurances 30 Jun 17 - 30 Jun 18	\$ 83,629.84
13/07/2017	1211.1464-01	D U Electrical Pty Ltd	Install reticulation cabinet - Jasper Green	\$ 9,284.00
13/07/2017	1211.1485-01	Smart Parking Ltd	Data and handheld maintenance - Jun 17	\$ 2,727.00
13/07/2017	1211.153-01	LGIS Insurance Broking	Annual insurances 30 Jun 17 - 30 Jun 18	\$ 14,778.50
13/07/2017	1211.1724-01	Jason Sign Makers	Street signs	\$ 282.48
13/07/2017	1211.1728-01	Pirtek (Fremantle) Pty Ltd	Hardware supplies	\$ 18.15
13/07/2017	1211.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 2 Jul 17	\$ 1,411.85
13/07/2017	1211.1833-01	Prestige Honda	Service vehicle	\$ 1,634.00
13/07/2017	1211.1927-01	Michael Page International	Temporary health/building admin officer	\$ 982.52
13/07/2017	1211.1943-01	Printline	Printing - Music for Pleasure 2017	\$ 711.95
13/07/2017	1211.1949-01	West Coast Shade Pty Ltd	Dismantle playground shade sails - winter	\$ 3,025.00
13/07/2017	1211.197-01	Holcim (Australia) Pty Ltd	Cement delivery	\$ 700.70
13/07/2017	1211.1993-01	RAMM Software Pty Ltd	RAMM-annual support & maintenance Jul 17	\$ 6,722.99
13/07/2017	1211.20-01	Hillmack Sales (Australia) Pty Ltd	Concrete - footpath repair	\$ 1,117.00
13/07/2017	1211.2029-01	Yabrn Pty Ltd TA Snap Claremont	Scanning building plans	\$ 22.74
13/07/2017	1211.2145-01	Maritime Constructions Pty Ltd	Hire survey equipment - coastal monitoring	\$ 275.00
13/07/2017	1211.2150-01	City of Albany	Long service leave liability - C King	\$ 11,280.79
13/07/2017	1211.2159-01	A Morrissey	Reimbursement	\$ 47.40
13/07/2017	1211.2160-01	S Hornby	Reimbursement	\$ 52.60
13/07/2017	1211.22-01	Landgate - VGO	GRV general evaluations 2016/2017 & Fortnightly valuations	\$ 56,031.76

# LIST OF ACCOUNTS - JULY 2017

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
13/07/2017	1211.147-01	Collisters Electrical	Electrical tagging/testing depot & Seaview Kindergarten	616.00
13/07/2017	1211.523-01	Local Government Professionals	Course fees	500.00
13/07/2017	1211.544-01	B M Pember	IT software consultancy	2,145.00
13/07/2017	1211.62-01	Bunnings Group Ltd	Hardware supplies	633.05
13/07/2017	1211.645-01	Cobblestone Concrete	Repairs to crossover - Broome St	2,679.60
13/07/2017	1211.661-01	T-Quip	Plant service	592.95
13/07/2017	1211.720-01	MP Rogers & Associates Pty Ltd	Specialist coastal engineering advice	7,241.30
13/07/2017	1211.75-01	Safety Zone Australia Pty Ltd	Protective clothing	209.00
13/07/2017	1211.89-01	Major Motors Pty Ltd	Vehicle service	565.54
13/07/2017	1211.91-01	Claremont Asphalt	Asphalt repairs	550.00
13/07/2017	1212.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	632.90
13/07/2017	1212.2-01	Australian Services Union	Payroll Deduction	247.14
13/07/2017	1212.3-01	Department of Human Services	Payroll Deduction	579.82
19/07/2017	1213.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles - Jun 17	4,881.44
19/07/2017	1214.2023-01	Fines Enforcement Registry	Enforcement fees	6,490.00
20/07/2017	1215.1115-01	Green Skills Inc	Weed removal and installation jute matting	7,338.10
20/07/2017	1215.139-01	Australia Post	Daily mail delivered and collected - Jun 17	1,527.01
20/07/2017	1215.1473-01	Eco Resources Pty Ltd	Receive waste/rubble - TOC	1,534.50
20/07/2017	1215.153-01	LGIS Insurance Broking	Motor vehicle insurance 30 Jun 17 - 30 Jun 18	21,393.82
20/07/2017	1215.1558-01	Quality Press	Litter bin vinyl stickers	157.30
20/07/2017	1215.159-01	John Parker Vactor Jet Rodding	Drain cleaning - Jun 17	4,455.00
20/07/2017	1215.1724-01	Jason Sign Makers	Street signs	518.98
20/07/2017	1215.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 9 Jul 17	1,744.05
20/07/2017	1215.1915-01	Marketforce Pty Ltd	Marketforce advertisements	11,491.59
20/07/2017	1215.1927-01	Michael Page International	Temporary development services officer	2,511.68
20/07/2017	1215.1969-01	Fremantle Heritage Roofing Services	Supply/install gutters to Civic Centre toilets	1,280.00
20/07/2017	1215.2067-01	Solo Resource Recovery t/as Solo WA	Domestic & commercial waste collection - June 17	43,146.95
20/07/2017	1215.2142-01	T Warren	Bond refund	1,000.00
20/07/2017	1215.2147-01	DN Construction Group Pty Ltd	Welding on-site at Icarys 4 sculpture	1,257.30
20/07/2017	1215.2161-01	Tallwood Constructions Pty Ltd	ROW bond refund	5,600.00
20/07/2017	1215.2162-01	The Kitchen Creative Management	Bond refund	200.00
20/07/2017	1215.2166-01	N Divekar	Bond refund	150.00
20/07/2017	1215.2167-01	Building Corporation WA Pty Ltd t/a	Bond refund	3,500.00
20/07/2017	1215.2168-01	BuildingLines Approvals Pty Ltd	Bond refund	1,000.00
20/07/2017	1215.2169-01	Lime Street Projects Pty Ltd	Bond refund	1,000.00
20/07/2017	1215.2170-01	Bastille Developments Pty Ltd	Bond refund	1,500.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
20/07/2017	1215.2171-01	M W Owen	Bond refund	\$ 1,000.00
20/07/2017	1215.2173-01	M J Wilson	Bond refund	\$ 1,000.00
20/07/2017	1215.2174-01	Bestall Building Services	Bond refund	\$ 1,000.00
20/07/2017	1215.2175-01	Ocean Corp Aus Pty Lt	Bond refund	\$ 1,000.00
20/07/2017	1215.2176-01	A G D'Arcy	Bond refund	\$ 1,000.00
20/07/2017	1215.2177-01	Distinctive Homes WA Pty Ltd	Bond refund	\$ 1,000.00
20/07/2017	1215.2178-01	G D Riley	Bond refund	\$ 1,000.00
20/07/2017	1215.2179-01	M White	Bond refund	\$ 1,000.00
20/07/2017	1215.2180-01	L R Banks	Bond refund	\$ 1,000.00
20/07/2017	1215.2181-01	J A Paterson	Bond refund	\$ 1,000.00
20/07/2017	1215.2182-01	By Design Carports & Patios	Bond refund	\$ 1,000.00
20/07/2017	1215.2183-01	Decimal Holdings Pty Ltd T/As Humph	Bond refund	\$ 1,000.00
20/07/2017	1215.2184-01	C Simpson-Thomas	Bond refund	\$ 1,000.00
20/07/2017	1215.22-01	Landgate - VGO	Fortnightly valuations	\$ 144.04
20/07/2017	1215.24-01	ZircoDATA Pty Ltd	Offsite storage of records - Jun 17	\$ 195.47
20/07/2017	1215.280-01	Dale Alcock Homes Pty Ltd	Bond refund	\$ 1,000.00
20/07/2017	1215.35-01	Cottesloe IGA	Catering supplies	\$ 45.74
20/07/2017	1215.37-01	Staples Australia Pty Ltd	Stationery order	\$ 1,290.22
20/07/2017	1215.400-01	Quarton Pty Ltd	Bond refund	\$ 1,000.00
20/07/2017	1215.423-01	Subiaco Homes	Bond refund	\$ 1,000.00
20/07/2017	1215.49-01	Charles Service Company	Cleaning contract - Jun 17	\$ 4,551.25
20/07/2017	1215.602-01	WA Treasury Corporation	Loan guarantee fees	\$ 16,428.74
20/07/2017	1215.607-01	Turf Care WA Pty Ltd	Core & drag main lawn - Civic Centre	\$ 880.00
20/07/2017	1215.62-01	Bunnings Group Ltd	Hardware supplies	\$ 105.48
20/07/2017	1215.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 81.07
20/07/2017	1215.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 9,921.12
20/07/2017	1215.86-01	Statewide Line Marking	Repaint car parking bays Eric Street	\$ 1,063.70
20/07/2017	1215.89-01	Major Motors Pty Ltd	Truck service	\$ 659.60
20/07/2017	1215.939-01	Sea View Golf Club	2017/2018 grant - clubhouse upgrade	\$ 52,800.00
20/07/2017	1216.2023-01	Fines Enforcement Registry	Enforcement fees	\$ 295.00
21/07/2017	1217.2023-01	Fines Enforcement Registry	Enforcement fees	\$ 3,540.00
21/07/2017	1218.2023-01	Fines Enforcement Registry	Enforcement fees	\$ 1,416.00
21/07/2017	1219.2023-01	Fines Enforcement Registry	Enforcement fees	\$ 1,357.00
24/07/2017	1220.2023-01	Fines Enforcement Registry	Enforcement fees	\$ 1,416.00
24/07/2017	1221.2023-01	Fines Enforcement Registry	Enforcement fees	\$ 1,357.00
24/07/2017	1222.2023-01	Fines Enforcement Registry	Enforcement fees	\$ 1,416.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
24/07/2017	1223.2023-01	Fines Enforcement Registry	Enforcement fees	1,416.00
24/07/2017	1224.1550-01	Commonwealth Bank of Australia	Audit certificate 2016/2017	60.00
24/07/2017	1225.2023-01	Fines Enforcement Registry	Enforcement fees	1,062.00
24/07/2017	1226.2023-01	Fines Enforcement Registry	Enforcement fees	1,239.00
24/07/2017	1227.2023-01	Fines Enforcement Registry	Enforcement fees	1,416.00
24/07/2017	1228.2023-01	Fines Enforcement Registry	Enforcement fees	1,416.00
24/07/2017	1229.2023-01	Fines Enforcement Registry	Enforcement fees	1,357.00
24/07/2017	1230.2023-01	Fines Enforcement Registry	Enforcement fees	1,416.00
24/07/2017	1231.2023-01	Fines Enforcement Registry	Enforcement fees	1,357.00
25/07/2017	1232.2023-01	Fines Enforcement Registry	Enforcement fees	1,416.00
25/07/2017	1233.2023-01	Fines Enforcement Registry	Enforcement fees	1,416.00
26/07/2017	1234.1903-01	Click Super	Enforcement fees	1,416.00
26/07/2017	1235.2023-01	Fines Enforcement Registry	Staff superannuation contributions	18,059.77
27/07/2017	1236.105-01	Active Transport & Tilt Tray Service	Enforcement fees	1,298.00
27/07/2017	1236.1099-01	O'Connor Lawnmower & Chainsaw Centre	Callout for unregistered vehicle	143.00
27/07/2017	1236.1309-01	Scott Printers Pty Ltd T/A Scott Print	BG86 Leaf blower & hardware	1,421.80
27/07/2017	1236.132-01	Landfill Gas & Power Pty Ltd	3500 leaflets - Garage sale trail 17	550.80
27/07/2017	1236.141-01	BOC Limited	Electricity supply - Jun 17	2,683.81
27/07/2017	1236.1462-01	AD Engineering International Pty Ltd	Annual rental gas bottles - Stack St depot	674.98
27/07/2017	1236.1479-01	Environmental Wastewater C S Pty Ltd	Speed advisory trailer	36,628.90
27/07/2017	1236.1480-01	IRIS Consulting Group Pty Ltd	Street sweeping - Jun 17	8,635.71
27/07/2017	1236.1503-01	Diamond Hire	Consultation fee	2,000.00
27/07/2017	1236.1576-01	Edinger Real Estate	Cherry picker hire 13 Jul 17	400.00
27/07/2017	1236.159-01	John Parker Vactor Jet Rodding	Lease Stack St depot - July/Aug 17	34,402.44
27/07/2017	1236.1630-01	P Miller	Drain cleaning - Jun 17	2,376.00
27/07/2017	1236.1646-01	City Rubber Stamps and Trophies	Reimbursement	73.05
27/07/2017	1236.1654-01	Any Envelopes	2 DA approvals stamp	82.95
27/07/2017	1236.1670-01	Concert Piano Hire	Stationery supplies	3,690.50
27/07/2017	1236.1671-01	Work Clobber	Tuning Baby Grand piano - Music for Pleasure	220.00
27/07/2017	1236.1758-01	Crest Personnel Pty Ltd	Safety boots	342.00
27/07/2017	1236.1771-01	D R Lappan	Temporary depot staff w/e 16 Jul 17	1,411.85
27/07/2017	1236.1878-01	Syrinx Environmental Pty Ltd	Reimbursement	130.70
27/07/2017	1236.188-01	Bob Jane T-Mart	Weed control chemicals	1,408.00
27/07/2017	1236.19-01	McLeods Barristers & Solicitors	Two front tyres 1EWR449	686.00
27/07/2017	1236.1920-01	Surfing Western Australia	Legal services	2,591.19
27/07/2017	1236.1927-01	Michael Page International	Council contribution - Whalebone Classic	2,750.00
			Temporary Health/building admin officer	3,044.75

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
27/07/2017	1236.1949-01	West Coast Shade Pty Ltd	Repairs - various playground shade sails	\$ 1,386.00
27/07/2017	1236.1965-01	Borrello Graham Legal Pty Ltd T/A	Professional advice	\$ 3,288.09
27/07/2017	1236.1997-01	Stone Supplies WA Pty Ltd T/A Creation	Landscape supplies	\$ 189.45
27/07/2017	1236.2056-01	Scotts Scrubbing & Sweeping Service	Pressure clean/scrub Napoleon St footpaths	\$ 3,245.00
27/07/2017	1236.2059-01	Dataworx Systems Australia Pty Ltd	Audio visual set up for Council Chambers	\$ 10,245.00
27/07/2017	1236.2083-01	StrataGreen	Soil amendments	\$ 831.33
27/07/2017	1236.2107-01	Murphy's Electrical	Electrical works	\$ 631.95
27/07/2017	1236.2111-01	Apac Aid (Inc)	Coastwest project & various native tube stock	\$ 4,579.25
27/07/2017	1236.2116-01	Jamie Loh Real Estate	Refund - pool inspection	\$ 57.00
27/07/2017	1236.2165-01	Kirkwood Deli	Catering supplies	\$ 681.90
27/07/2017	1236.2172-01	S Price	Bond refund	\$ 1,000.00
27/07/2017	1236.2185-01	I Palladino	Bond refund	\$ 200.00
27/07/2017	1236.29-01	Fuji Xerox Australia Pty Ltd	Printing consumption	\$ 1,809.76
27/07/2017	1236.35-01	Cottesloe IGA	Catering supplies	\$ 32.00
27/07/2017	1236.38-01	Veolia Environmental Services	Tip/return Seaview skip bin	\$ 980.39
27/07/2017	1236.523-01	Local Government Professionals	LG professional 2017/2018 affiliate member	\$ 181.00
27/07/2017	1236.593-01	Australia Post	Reply paid letters	\$ 20.36
27/07/2017	1236.62-01	Bunnings Group Ltd	Hardware supplies	\$ 140.73
27/07/2017	1236.642-01	David Gray & Co Pty Ltd	200 bin wheels	\$ 1,320.00
27/07/2017	1236.645-01	Cobblestone Concrete	Repairs footpath - North St	\$ 1,573.00
27/07/2017	1236.661-01	T-Quip	Diagnose/repair street sweeper 1EQA068	\$ 288.00
27/07/2017	1236.707-01	Planning Institute of Australia Ltd	Annual membership X 3	\$ 1,395.00
27/07/2017	1236.84-01	West Australian Local Government Association	Various courses/training	\$ 2,266.00
27/07/2017	1236.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 19,641.55
27/07/2017	1236.88-01	Managed IT Pty Ltd	Managed IT support - Jul 17	\$ 10,370.41
27/07/2017	1236.89-01	Major Motors Pty Ltd	Service 5T truck 1DWY786	\$ 199.21
27/07/2017	1236.91-01	Claremont Asphalt	Empty rubble bay at Seaview depot	\$ 5,940.00
27/07/2017	1236.946-01	Cook Industrial Minerals Pty Ltd	4 bags silica gravel	\$ 88.00
27/07/2017	1237.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 632.90
27/07/2017	1237.2-01	Australian Services Union	Payroll Deduction	\$ 247.14
27/07/2017	1237.3-01	Department of Human Services	Payroll Deduction	\$ 593.74
3/07/2017		Commonwealth Bank of Australia	Bank fees	\$ 33.34
12/07/2017		Town of Cottesloe Staff	Payroll	\$ 120,067.03
13/07/2017		Commonwealth Bank of Australia	Audit certificate	\$ 60.00
14/07/2017		National Australia Bank	Bank fees	\$ 105.47
17/07/2017		National Australia Bank	Bank fees	\$ 33.34

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
19/07/2017		Fines Enforcement Registry	Enforcement fees	\$ 6,490.00
26/07/2017		Town of Cottesloe Staff	Payroll	\$ 95,536.24
27/07/2017		National Australia Bank	New term deposit	\$ 583,000.00
31/07/2017		National Australia Bank	Bank fees	\$ 143.00
31/07/2017		National Australia Bank	Bank fees	\$ 364.46
Total				<u>\$ 1,725,252.78</u>