

# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2018 TO 30 APRIL 2018

PRESENTED TO THE COUNCIL MEETING  
ON 22 MAY 2018

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30 April 2018**

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

**TABLE OF CONTENTS**

	Pages
Compilation Report	1
Monthly Summary Information	2 - 4
Statement of Financial Activity by Program	5 - 6
Statement of Financial Activity By Nature or Type	7 - 8
Statement of Financial Position	9 - 10
Statement of Capital Acquisitions and Capital Funding	11
Statement of Budget Amendments	12 - 13
Note 1      Significant Accounting Policies	14 - 20
Note 2      Explanation of Material Variances	21 - 22
Note 3      Net Current Funding Position	23
Note 4      Cash and Investments	24
Note 5      Budget Amendments	25
Note 6      Receivables	26 - 27
Note 7      Cash Backed Reserves	28
Note 8      Capital Disposals	29
Note 9      Rating Information	30
Note 10     Information on Borrowings	31
Note 11     Grants and Contributions	32
Note 12     Trust	33
Note 13     Details of Capital Acquisitions	34 - 38
Note 14     List of Accounts	39 - 46

# Town of Cottesloe

## Compilation Report

For the Period Ended 30 April 2018

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 30 April 2018 of \$2,870,588.

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

### Preparation

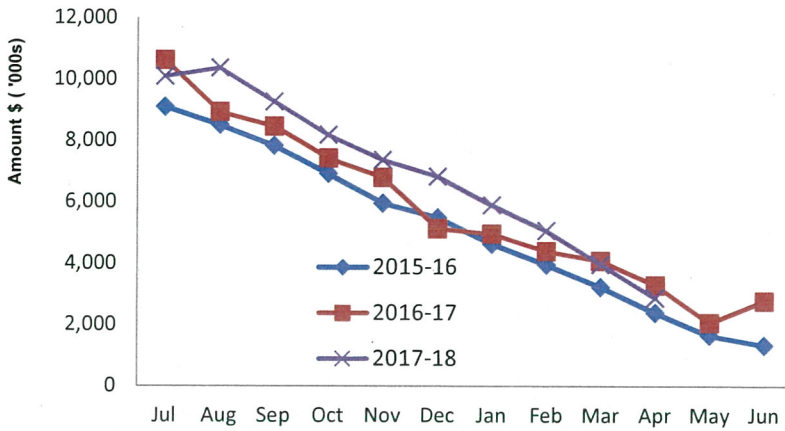
Prepared by: Wayne Richards

Reviewed by: Garry Bird

Date prepared: 9/05/2018

**Town of Cottesloe**  
**Monthly Summary Information**  
 For the Period Ended 30 April 2018

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



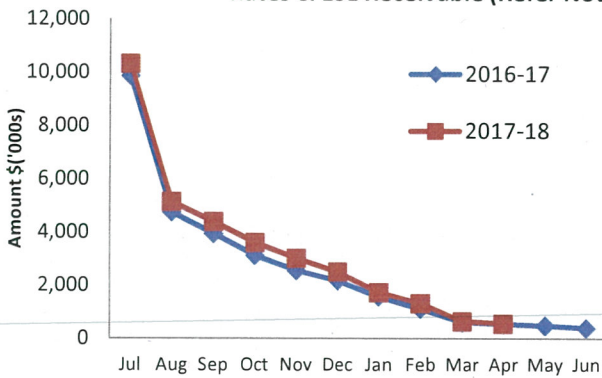
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 3,247,117
Restricted	\$ 12,300,873
	\$ 15,547,990

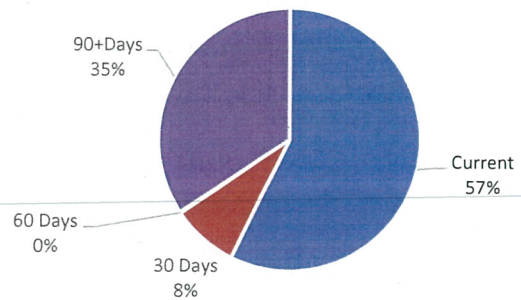
**Receivables**

Rates & ESL	\$ 528,370
Other	\$ 461,702
	\$ 990,072

**Rates & ESL Receivable (Refer Note 6)**



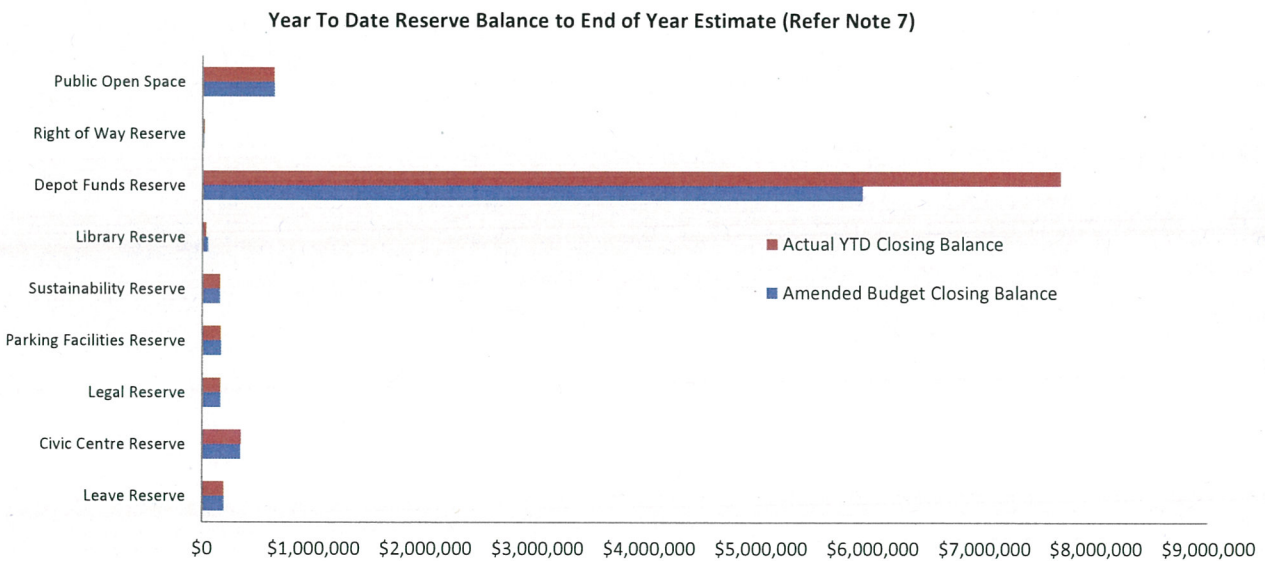
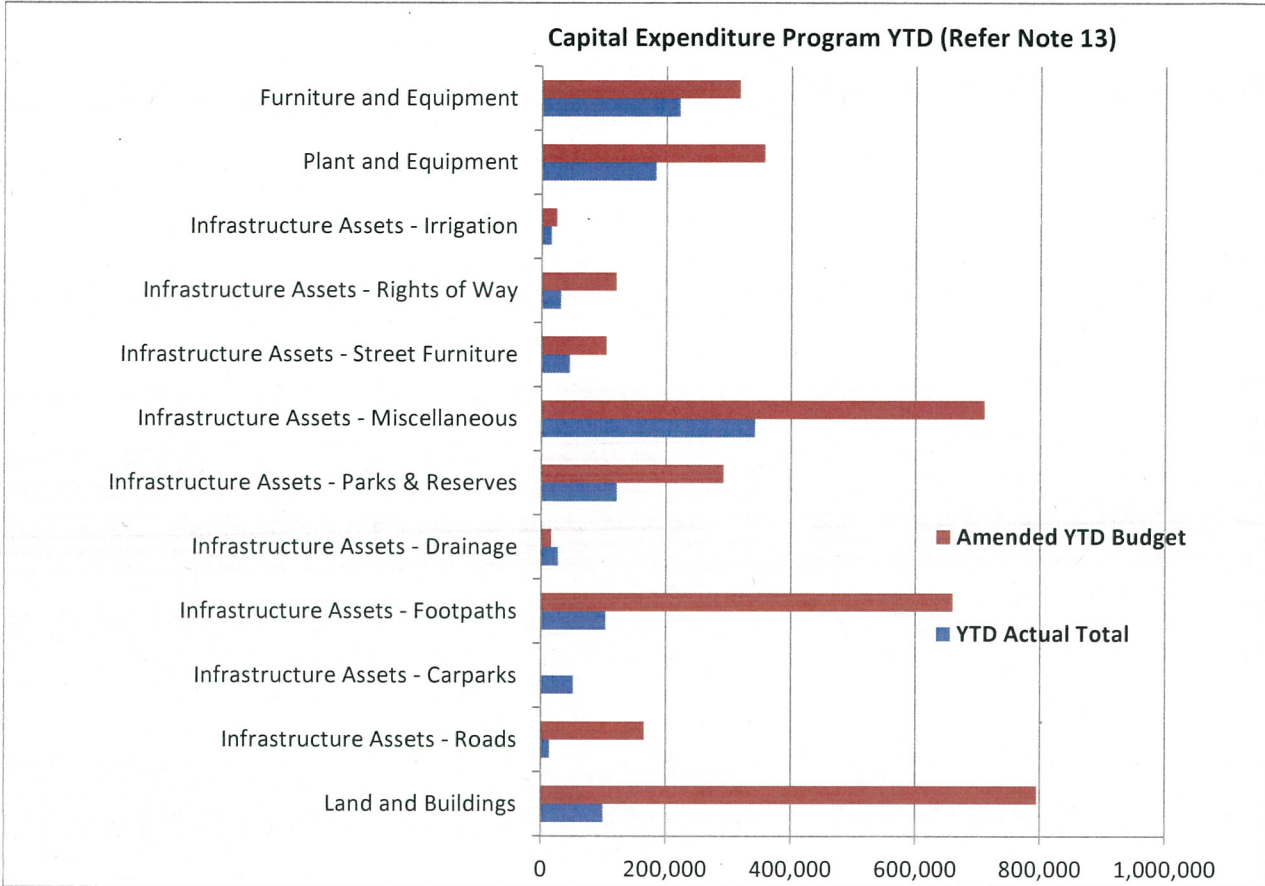
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**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 April 2018



**Comments**

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

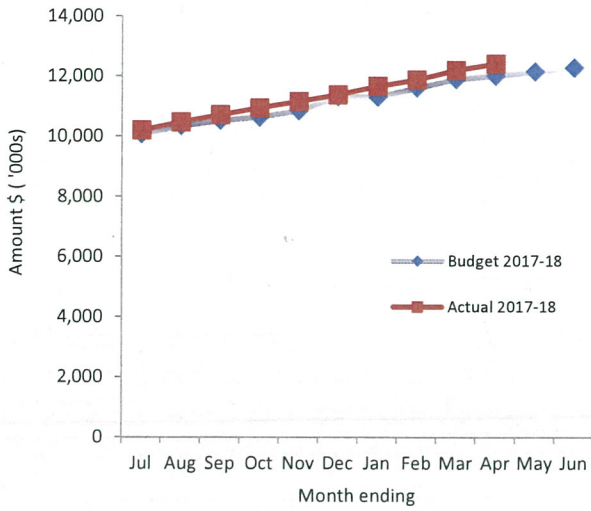
# Town of Cottesloe

## Monthly Summary Information

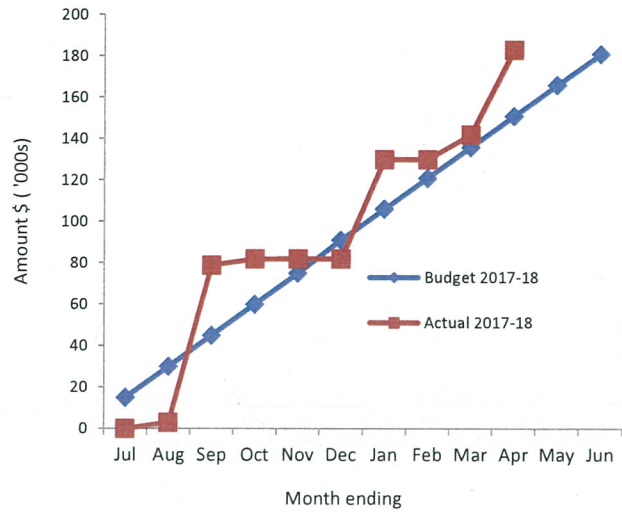
For the Period Ended 30 April 2018

### Revenues

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

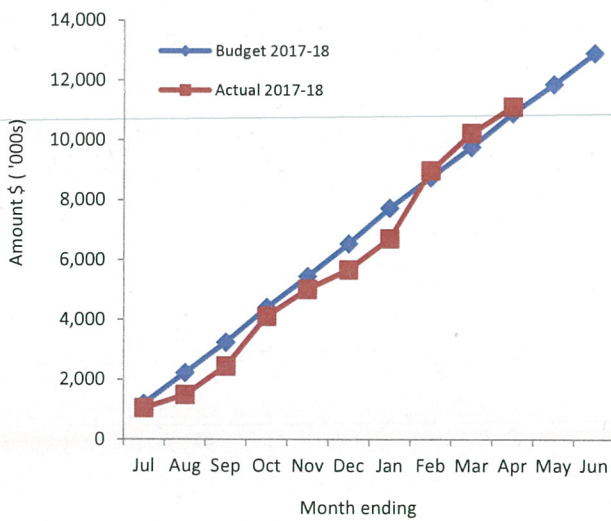


Budget Capital Revenue -v- Actual (Refer Note 2)

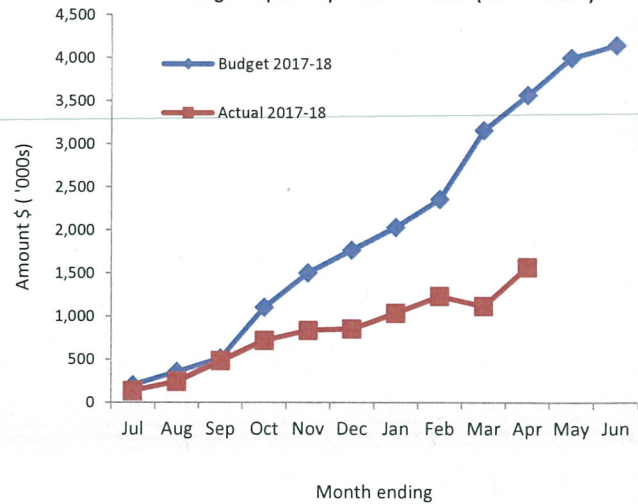


### Expenditure

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



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



### Comments

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

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 April 2018**

	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	10,003,422	9,764,380	9,764,380	239,042	2%
General Purpose Funding - Other		532,665	423,642	499,703	109,023	26%
Governance		21,465	29,254	31,700	(7,789)	(27%)
Law, Order and Public Safety		66,650	28,280	30,300	38,370	136%
Health		97,957	92,704	94,200	5,253	6%
Education and Welfare		33,842	22,351	29,115	11,491	51%
Community Amenities		370,853	457,684	560,300	(86,831)	(19%)
Recreation and Culture		331,257	348,030	368,689	(16,773)	(5%)
Transport		799,957	727,922	768,000	72,035	10%
Economic Services		157,182	120,896	145,059	36,286	30%
Other Property and Services		470	420	500	50	12%
Total Operating Revenue		12,415,720	12,015,563	12,291,946	400,157	
<b>Operating Expense</b>						
General Purpose Funding		(256,449)	(260,414)	(312,465)	3,965	2%
Governance		(526,895)	(615,818)	(779,998)	88,923	14%
Law, Order and Public Safety		(263,511)	(270,680)	(322,880)	7,169	3%
Health		(186,895)	(195,056)	(234,028)	8,161	4%
Education and Welfare		(729,747)	(233,396)	(280,058)	(496,351)	(213%)
Community Amenities		(2,769,663)	(2,981,282)	(3,564,837)	211,619	7%
Recreation and Culture		(3,263,998)	(3,269,446)	(3,740,984)	5,448	0%
Transport		(2,672,181)	(2,730,479)	(3,280,637)	58,298	2%
Economic Services		(373,416)	(339,847)	(387,118)	(33,569)	(10%)
Other Property and Services		(83,045)	(8,348)	(10,000)	(74,697)	(895%)
Total Operating Expenditure		(11,125,800)	(10,904,766)	(12,913,005)	(221,034)	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		1,763,305	1,586,146	1,903,230	177,159	11%
Adjust (Profit)/Loss on Asset Disposal	8	8,146	0	0	8,146	
Adjust Non Current Receivables		10,224	0	0	10,224	
Adjust Leave Provisions		(98,897)	0	0	(98,897)	
<b>Net Cash from Operations</b>		<b>2,972,698</b>	<b>2,696,943</b>	<b>1,282,171</b>	<b>265,531</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	89,871	0	0	89,871	
Proceeds from Disposal of Assets	8	95,123	151,472	181,750	(56,349)	(37%)
Total Capital Revenues		184,994	151,472	181,750	33,522	



**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 April 2018**

	<b>Note</b>	<b>YTD Actual (b)</b> \$	<b>Amended YTD Budget (a)</b> \$	<b>Amended Annual Budget</b> \$	<b>Var. \$ (b)-(a)</b> \$	<b>Var. % (b)-(a)/(a)</b> %
<b>Capital Expenses</b>						
Land and Buildings	13	(114,425)	(795,018)	(981,250)	680,593	86%
Infrastructure - Roads	13	(20,583)	(166,668)	(223,000)	146,085	88%
Infrastructure - Car parks	13	(43,262)	0	0	(43,262)	
Infrastructure - Footpaths	13	(181,039)	(659,195)	(687,857)	478,156	73%
Infrastructure - Drainage	13	(27,804)	(16,668)	(20,000)	(11,136)	(67%)
Infrastructure - Parks & Reserves	13	(162,473)	(292,510)	(390,000)	130,037	44%
Infrastructure - Miscellaneous	13	(444,609)	(710,168)	(713,500)	265,559	37%
Infrastructure - Streetscape	13	(45,585)	(104,836)	(150,000)	59,251	57%
Infrastructure - Rights of Way	13	(30,977)	(120,846)	(145,000)	89,869	74%
Infrastructure - Irrigation	13	(16,314)	(25,002)	(30,000)	8,688	35%
Plant and Equipment	13	(183,308)	(356,988)	(428,350)	173,680	49%
Furniture and Equipment	13	(300,109)	(317,686)	(381,190)	17,577	6%
Total Capital Expenditure		(1,570,488)	(3,565,585)	(4,150,147)	1,995,097	
<b>Net Cash from Capital Activities</b>		<b>(1,385,494)</b>	<b>(3,414,113)</b>	<b>(3,968,397)</b>	<b>2,028,619</b>	
<b>Financing</b>						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		25,906	41,248	55,869	(15,342)	(37%)
Transfer from Reserves	7	618,819	1,238,000	2,087,257	(619,181)	(50%)
Repayment of Debentures	10	(434,711)	(434,712)	(449,333)	1	0%
Transfer to Reserves	7	(1,277,779)	(180,670)	(216,785)	(1,097,109)	(607%)
<b>Net Cash from Financing Activities</b>		<b>(1,067,765)</b>	<b>663,866</b>	<b>1,477,008</b>	<b>(1,731,631)</b>	
<b>Net Operations, Capital and Financing</b>		<b>519,439</b>	<b>(53,304)</b>	<b>(1,209,218)</b>	<b>562,519</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>2,351,149</b>	<b>1,209,218</b>	<b>1,209,218</b>	<b>1,141,931</b>	<b>94%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>2,870,588</b>	<b>1,155,914</b>	<b>0</b>	<b>1,704,450</b>	

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

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



**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 April 2018**

	Note	YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
		\$	\$	\$	\$	%
<b>Operating Revenues</b>						
Rates	9	10,003,422	9,764,380	9,764,380	239,042	2%
Operating Grants, Subsidies and Contributions	11	111,959	192,962	222,324	(81,003)	(42%)
Fees and Charges		1,738,618	1,669,377	1,832,797	69,241	4%
Interest Earnings		402,324	289,642	330,129	112,682	39%
Other Revenue		156,240	99,202	142,316	57,038	57%
Profit on Disposal of Assets	8	3,157	0	0	3,157	
<b>Total Operating Revenue</b>		<b>12,415,720</b>	<b>12,015,563</b>	<b>12,291,946</b>	<b>400,157</b>	
<b>Operating Expense</b>						
Employee Costs		(3,565,342)	(3,608,368)	(4,291,588)	43,026	1%
Materials and Contracts		(3,762,707)	(4,073,996)	(4,921,284)	311,289	8%
Utility Charges		(324,951)	(345,328)	(352,945)	20,377	6%
Depreciation on Non-Current Assets		(1,763,305)	(1,586,146)	(1,903,230)	(177,159)	(11%)
Interest Expenses		(192,388)	(234,272)	(281,108)	41,884	18%
Insurance Expenses		(139,611)	(178,638)	(175,098)	39,027	22%
Other Expenditure		(1,366,194)	(878,018)	(987,752)	(488,176)	(56%)
Loss on Disposal of Assets	8	(11,302)	0	0	(11,302)	
<b>Total Operating Expenditure</b>		<b>(11,125,800)</b>	<b>(10,904,766)</b>	<b>(12,913,005)</b>	<b>(221,034)</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		1,763,305	1,586,146	1,903,230	177,159	11%
Adjust (Profit)/Loss on Asset Disposal	8	8,146	0	0	8,146	
Adjust Non Current Receivables		10,224	0	0	10,224	
Adjust Provisions		(98,897)	0	0	(98,897)	
<b>Net Cash from Operations</b>		<b>2,972,698</b>	<b>2,696,943</b>	<b>1,282,171</b>	<b>265,531</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	89,871	0	0	89,871	
Proceeds from Disposal of Assets	8	95,123	151,472	181,750	(56,349)	(37%)
<b>Total Capital Revenues</b>		<b>184,994</b>	<b>151,472</b>	<b>181,750</b>	<b>33,522</b>	
<b>Capital Expenses</b>						
Land and Buildings	13	(114,425)	(795,018)	(981,250)	680,593	86%
Infrastructure - Roads	13	(20,583)	(166,668)	(223,000)	146,085	88%
Infrastructure - Carparks	13	(43,262)	0	0	(43,262)	
Infrastructure - Footpaths	13	(181,039)	(659,195)	(687,857)	478,156	73%
Infrastructure - Drainage	13	(27,804)	(16,668)	(20,000)	(11,136)	(67%)
Infrastructure - Parks & Reserves	13	(162,473)	(292,510)	(390,000)	130,037	44%
Infrastructure - Miscellaneous	13	(444,609)	(710,168)	(713,500)	265,559	37%
Infrastructure - Streetscape	13	(45,585)	(104,836)	(150,000)	59,251	57%
Infrastructure - Rights of Way	13	(30,977)	(120,846)	(145,000)	89,869	74%
Infrastructure - Irrigation	13	(16,314)	(25,002)	(30,000)	8,688	35%
Plant and Equipment	13	(183,308)	(356,988)	(428,350)	173,680	49%
Furniture and Equipment	13	(300,109)	(317,686)	(381,190)	17,577	6%
<b>Total Capital Expenditure</b>		<b>(1,570,488)</b>	<b>(3,565,585)</b>	<b>(4,150,147)</b>	<b>1,995,097</b>	
<b>Net Cash from Capital Activities</b>		<b>(1,385,494)</b>	<b>(3,414,113)</b>	<b>(3,968,397)</b>	<b>2,028,619</b>	

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 April 2018**

	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	25,906	41,248	55,869	(15,342)	(37%)
Transfer from Reserves	7 618,819	1,238,000	2,087,257	(619,181)	(50%)
Advances to Community Groups	0	0	0	0	
Repayment of Debentures	10 (434,711)	(434,712)	(449,333)	1	0%
Transfer to Reserves	7 (1,277,779)	(180,670)	(216,785)	(1,097,109)	(607%)
<b>Net Cash from Financing Activities</b>	<b>(1,067,765)</b>	<b>663,866</b>	<b>1,477,008</b>	<b>(1,731,631)</b>	
<b>Net Operations, Capital and Financing</b>	<b>519,439</b>	<b>(53,304)</b>	<b>(1,209,218)</b>	<b>562,519</b>	
<b>Opening Funding Surplus(Deficit)</b>	<b>3 2,351,149</b>	<b>1,209,218</b>	<b>1,209,218</b>	<b>1,141,931</b>	<b>94%</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>3 2,870,588</b>	<b>1,155,914</b>	<b>0</b>	<b>1,704,450</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 30 April 2018

	2017-2018 YTD Actual \$	2016-2017 YTD Actual \$	2016-2017 Actual \$
<b>CURRENT ASSETS</b>			
Receivables			
Rates	302,866	302,438	191,244
Emergency Services Levies	72,120	65,841	44,596
Rates and ESL Rebates	34,941	34,862	3,056
Accounts Receivable - Debtors	80,569	112,741	612,194
Accounts Receivable - Infringements	525,612	482,344	425,096
Provision for Doubtful Debts	(233,007)	(195,960)	(193,165)
Accrued Income	29,164	68,409	36,350
GST	7	25,367	(21)
Self Supporting Loans	26,459	6	52,365
Other	(2,043)	0	0
Inventories	37,437	37,786	37,437
Cash Assets			
Municipal Account	75,461	183,017	95,494
Till Floats	700	700	700
Investment Account	529,957	976,201	906,640
Term Investments	2,640,999	1,817,528	923,572
Restricted - Reserves	11,432,641	10,840,883	10,773,680
Restricted - Trust	868,232	892,102	946,708
<b>TOTAL CURRENT ASSETS</b>	<b>16,422,115</b>	<b>15,644,265</b>	<b>14,855,946</b>
<b>CURRENT LIABILITIES</b>			
Payables	88,151	91,370	312,756
Payable Trust	888,847	1,065,180	931,183
Accrued Expenses	1,115,428	323,068	434,813
Interest Bearing Liabilities	14,621	14,233	449,332
Provisions	864,644	855,081	942,744
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,971,691</b>	<b>2,348,932</b>	<b>3,070,828</b>
<b>NON CURRENT ASSETS</b>			
Receivables			
Deferred Rates & ESL	153,384	175,854	163,608
Self Supporting Loans	509,791	562,156	509,791
Property Plant and Equipment			
Furniture and Equipment	652,500	378,950	395,022
Land and Buildings	83,715,118	44,885,884	84,035,982
Plant and Equipment	786,199	798,386	775,382
Equity Investments	1,049,255	1,021,510	1,049,255
Infrastructure			
Roads	23,857,077	24,514,869	24,419,773
Car Parks	2,521,503	2,636,694	2,613,512
Footpaths	3,561,576	3,514,565	3,540,619
Drainage	4,701,578	4,750,151	4,750,048
Parks and Reserves	1,618,977	1,494,661	1,518,573
Miscellaneous	2,422,378	2,056,504	2,056,036
Street Furniture	700,565	651,638	698,591
Right of Ways	1,874,980	1,905,414	1,896,026
Irrigation	970,771	976,245	979,743
<b>TOTAL NON CURRENT ASSETS</b>	<b>129,095,652</b>	<b>90,323,481</b>	<b>129,401,961</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 30 April 2018

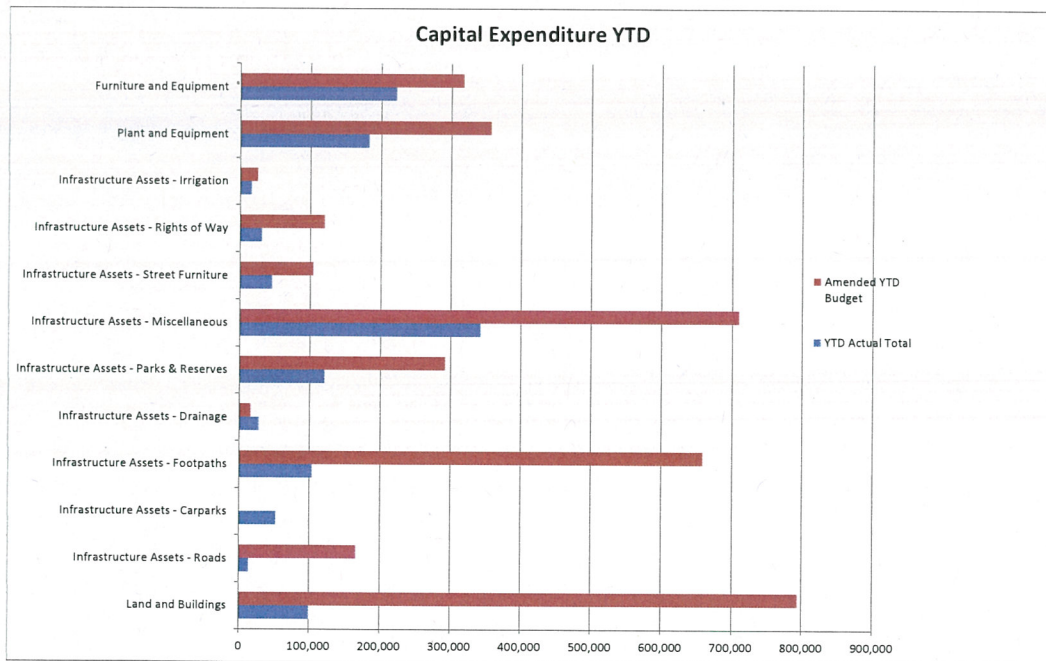
	2017-2018 YTD Actual \$	2016-2017 YTD Actual \$	2016-2017 Actual \$
<b>NON CURRENT LIABILITIES</b>			
Interest Bearing Liabilities	4,219,401	4,668,734	4,219,401
Provisions	63,015	61,901	83,812
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,282,416</b>	<b>4,730,635</b>	<b>4,303,213</b>
<b>NET ASSETS</b>	<b>138,263,660</b>	<b>98,888,179</b>	<b>136,883,866</b>
<b>EQUITY</b>			
Reserves - Cash Backed	11,432,640	10,840,883	10,773,681
Reserves - Asset Revaluation	96,854,306	57,573,972	96,854,306
Retained Surplus	29,976,715	30,473,324	29,255,879
<b>TOTAL EQUITY</b>	<b>138,263,661</b>	<b>98,888,179</b>	<b>136,883,866</b>
<b>RESERVES - CASH BACKED</b>			
Opening Balance	10,773,680	10,719,976	10,719,976
Transfer to Reserves	1,277,779	535,744	1,058,942
Transfer from Reserves	(618,819)	(414,837)	(1,005,237)
<b>TOTAL RESERVES - CASH BACKED</b>	<b>11,432,640</b>	<b>10,840,883</b>	<b>10,773,681</b>
<b>RESERVES - ASSET REVALUATION</b>			
Opening Balance	96,854,306	57,573,972	96,854,306
<b>TOTAL RESERVES - ASSET REVALUATION</b>	<b>96,854,306</b>	<b>57,573,972</b>	<b>96,854,306</b>
<b>RETAINED SURPLUS</b>			
Opening Balance	29,255,880	28,127,751	28,053,996
Change in Net Assets from Operations	1,379,795	2,466,480	1,255,588
Transfer from Reserve	618,819	414,837	1,005,237
Transfer to Reserve	(1,277,779)	(535,744)	(1,058,942)
<b>TOTAL RETAINED SURPLUS</b>	<b>29,976,715</b>	<b>30,473,324</b>	<b>29,255,879</b>
<b>TOTAL EQUITY</b>	<b>138,263,661</b>	<b>98,888,179</b>	<b>136,883,866</b>

**TOWN OF COTTESLOE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 April 2018

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	5,798	94,376	100,174	795,018	981,250	(694,844)
Infrastructure Assets - Roads	13	13,692	493	14,185	166,668	223,000	(152,483)
Infrastructure Assets - Carparks	13	4,358	48,000	52,358	0	0	52,358
Infrastructure Assets - Footpaths	13	0	104,141	104,141	659,195	687,857	(555,054)
Infrastructure Assets - Drainage	13	1,680	26,124	27,804	16,668	20,000	11,136
Infrastructure Assets - Parks & Reserves	13	29,487	92,231	121,718	292,510	390,000	(170,792)
Infrastructure Assets - Miscellaneous	13	74,971	267,918	342,889	710,168	713,500	(367,279)
Infrastructure Assets - Street Furniture	13	20,550	24,915	45,465	104,836	150,000	(59,371)
Infrastructure Assets - Rights of Way	13	30,931	0	30,931	120,846	145,000	(89,915)
Infrastructure Assets - Irrigation	13	0	16,314	16,314	25,002	30,000	(8,688)
Plant and Equipment	13	0	183,308	183,308	356,988	428,350	(173,680)
Furniture and Equipment	13	0	221,927	221,927	317,686	381,190	(95,759)
<b>Capital Expenditure Totals</b>		<b>181,467</b>	<b>1,079,747</b>	<b>1,261,214</b>	<b>3,565,585</b>	<b>4,150,147</b>	<b>(2,304,371)</b>

**Funded By:**

<b>Capital Grants and Contributions</b>	<b>89,871</b>	<b>0</b>	<b>0</b>	<b>89,871</b>
<b>Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other (Disposals &amp; C/Fwd)</b>	<b>95,123</b>	<b>151,472</b>	<b>181,750</b>	<b>(56,349)</b>
<b>Own Source Funding - Cash Backed Reserves</b>				
Property Reserve	0	48,000	48,000	(48,000)
Infrastructure Reserve	0	260,000	260,000	(260,000)
Library Reserve	12,796	0	0	12,796
Depot Funds Reserve	58,023	0	1,749,257	58,023
Sculpture and Artworks Reserve	0	30,000	30,000	(30,000)
Public Open Space Reserve	500,000	0	0	500,000
<b>Total Own Source Funding - Cash Backed Reserves</b>	<b>618,819</b>	<b>1,238,000</b>	<b>2,087,257</b>	<b>(619,181)</b>
<b>Own Source Funding - Operations</b>	<b>457,401</b>	<b>2,176,113</b>	<b>1,881,140</b>	<b>(1,718,712)</b>
<b>Capital Funding Total</b>	<b>1,261,214</b>	<b>3,565,585</b>	<b>4,150,147</b>	<b>(2,304,371)</b>



Comments

**TOWN OF COTTESLOE**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 April 2018**

	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	(43,399)	9,720,981
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	(43,399)	12,248,547
<b>Operating Expense</b>			
Governance	(779,998)	(49,500)	(829,498)
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)	(52,909)	(3,793,893)
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)	(602,409)	(13,515,414)
<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
Net Cash from Operations	1,282,171	(645,808)	636,363
<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
Total Capital Revenues	181,750	0	181,750

**TOWN OF COTTESLOE**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 April 2018**

	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	(38,904)	(38,904)
Infrastructure - Footpaths	(687,857)	0	(687,857)
Infrastructure - Drainage	(20,000)	(10,000)	(30,000)
Infrastructure - Parks & Reserves	(390,000)	(1,452,771)	(1,842,771)
Infrastructure - Miscellaneous	(713,500)	(1,327,790)	(2,041,290)
Infrastructure - Streetscape	(150,000)	(250,000)	(400,000)
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)	(3,079,465)	(7,229,612)
<b>Net Cash from Capital Activities</b>	<b>(3,968,397)</b>	<b>(3,079,465)</b>	<b>(7,047,862)</b>
<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	3,632,374	5,719,631
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>	<b>1,477,008</b>	<b>3,632,374</b>	<b>5,109,382</b>
<b>Net Operations, Capital and Financing</b>	<b>(1,209,218)</b>	<b>(92,899)</b>	<b>(1,302,117)</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>1,209,218</b>	<b>0</b>	<b>1,209,218</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>(92,899)</b>	<b>(92,899)</b>



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

**(b) The Local Government Reporting Entity**

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

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

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

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

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

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

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

Buildings	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 April 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

**COMMUNITY VISION**

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

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

Health inspection services and food quality control.

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Reporting Programs (Continued)**

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>				
General Purpose Funding - Rates	239,042	2%	Permanent	Interim rates raised after the receipt of the roll from the Valuer General
General Purpose Funding - Other	109,023	26%	Permanent	Increased interest on reserve investments transferred to reserves
Governance	(7,789)	(27%)	Permanent	Grant monies received for the traineeship received in late June 2017
Law, Order and Public Safety	38,370	136%	Permanent	Extra revenue from animal registrations and settlement of a property insurance claim
Education and Welfare	11,491	51%	Timing	Timing of reimbursements
Community Amenities	(86,831)	(19%)	Permanent	Reduced fees from planning applications
			Timing	Timing of grants and contributions
			Permanent	Reduced fees from commercial waste collection fees
Transport	72,035	10%	Permanent	Increased revenue in parking
Economic Services	36,286	30%	Permanent	Increased revenue from building fees
<b>Operating Expense</b>				
Governance	88,923	14%	Timing	Timing of WESROC contributions
			Permanent	Increased expenditure on advertising
			Permanent	Reduced expenditure on training and recruitment
			Non Cash	Non cash employee leave provisions
			Permanent	Reduced insurance expenses
			Timing	Timing of meeting and other project expenses
			Timing	Timing of valuation expenses
Education and Welfare	(496,351)	(213%)	Permanent	Repayment of grant monies
Community Amenities	211,619	7%	Permanent	Waste expenses less than forecast offset partially by termination payments
Transport	58,298	2%		
			Non cash	Provision for doubtful debts
			Permanent	Reduced expenditure on contractors
Economic Services	(33,569)	(10%)		
			Permanent	Increase in Procott disbursement
			Permanent	Increase in contractors
Other Property and Services	(74,697)	(895%)	Timing	Timing of allocations
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	89,871		Permanent	Transfer of reserve funds from the Library
Proceeds from Disposal of Assets	(56,349)	(37%)	Permanent/Timing	Deferral of fleet replacements plus some timing issues

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

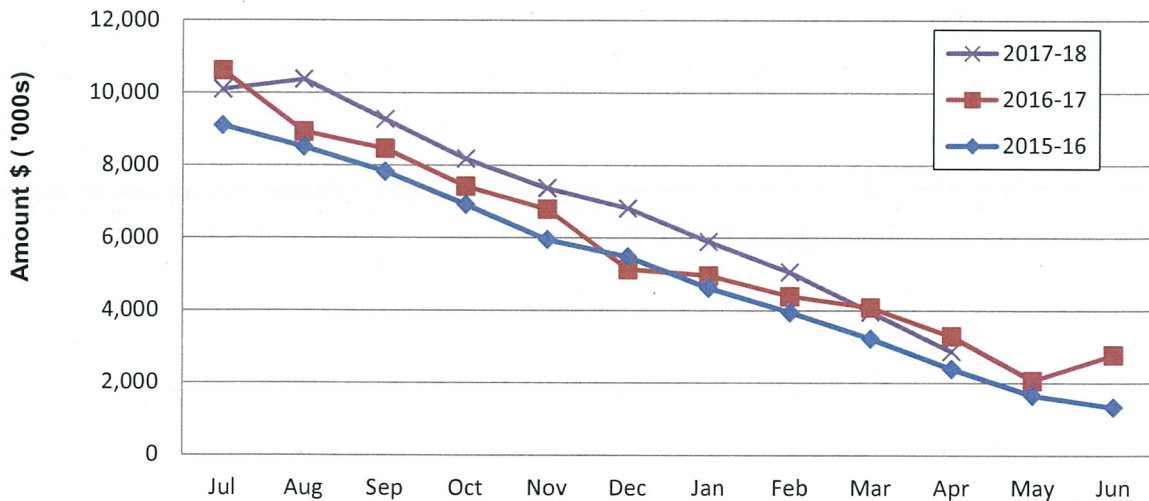
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Capital Expenses</b>				
Land and Buildings	680,593	86%	Permanent	Timing of expenditure and delayed/deferred projects eg civic centre restoration, new depot site
Infrastructure - Roads	146,085	88%	Permanent	Timing of expenditure and reduced expenditure
Infrastructure - Car parks	(43,262)		Permanent	Budget amendment
Infrastructure - Footpaths	478,156	73%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Drainage	(11,136)	(67%)	Permanent	Increased expenditure on drainage
Infrastructure - Parks & Reserves	130,037	44%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Miscellaneous	265,559	37%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Streetscape	59,251	57%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Rights of Way	89,869	74%	Timing	Timing of expenditure
Plant and Equipment	173,680	49%	Permanent/Timing	Deferral of fleet replacements plus some timing issues
Furniture and Equipment	17,577	6%	Timing	Timing of expenditure
<b>Financing</b>				
Transfer from Reserves	(619,181)	(50%)	Permanent	Refund of grant monies and timing of foreshore projects
Transfer to Reserves	(1,097,109)	(607%)	Permanent	Transfer of grant monies received from the Department of Education plus other transfers to reserves eg waste reserve, sculpture reserve and infrastructure reserve. There was also a transfer to reserve for extra rates revenue raised.

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**Note 3: NET CURRENT FUNDING POSITION**

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 30 Apr 2018	30th June 2017	YTD 30 Apr 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	3,226,502	1,941,931	2,804,368
Cash Restricted	4	11,432,641	10,773,680	10,840,883
Receivables - Rates & Associated	6	409,927	238,896	403,141
Receivables -Other	6	659,768	1,125,984	670,722
Less Provision for Doubtful Debts		(233,007)	(193,165)	(195,960)
Interest / ATO Receivable/Trust		0	0	0
Inventories		37,437	37,437	37,436
		15,533,268	13,924,763	14,560,590
<b>Less: Current Liabilities</b>				
Payables		(1,203,579)	(747,569)	(414,438)
Loans		(14,621)	(449,332)	(14,233)
Provisions		(864,644)	(942,744)	(855,081)
Other		(1)	0	(3)
		(2,082,845)	(2,139,645)	(1,283,755)
<b>Less:</b>				
Cash Reserves	7	(11,432,641)	(10,773,680)	(10,840,883)
Loans - Clubs		(26,459)	(52,365)	(6)
<b>Add:</b>				
Loans		14,621	449,332	14,233
Provisions		864,644	942,744	855,081
<b>Net Current Funding Position</b>		<b>2,870,588</b>	<b>2,351,149</b>	<b>3,305,260</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 30 April 2018**

**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%	75,461			75,461	NAB	At Call
Business Investment Account	2.50%	529,957			529,957	NAB	At Call
Trust Bank Account	0.00%			868,232	868,232	NAB	At Call
Cash On Hand	Nil	700			700	N/A	On Hand
<b>(b) Term Deposits</b>							
Term Deposit 64-955-9802	2.50%	6,068			6,068	NAB	05-Jun-18
Term Deposit 53-888-6659	2.50%	6,005			6,005	NAB	05-Jun-18
Term Deposit 36062109	2.12%	404,892			404,892	CBA	07-May-18
Term Deposit 36062109	2.20%	658,601			658,601	CBA	14-May-18
Term Deposit 4553961	2.30%	811,208			811,208	BANKWEST	05-Jun-18
Term Deposit 78-308-7893	2.46%	757,497			757,497	NAB	03-May-18
Term Deposit 94-238-6189	2.09%		278,387		278,387	NAB	08-May-18
Term Deposit 4563175	2.65%		1,468,696		1,468,696	BANKWEST	03-Aug-18
Term Deposit 4543234	2.70%		1,958,070		1,958,070	BANKWEST	28-Aug-18
Term Deposit 24-254-8087	2.49%		2,011,316		2,011,316	NAB	07-Jun-18
Term Deposit 036-157 58-1864	2.59%		1,760,450		1,760,450	WESTPAC	06-Jun-18
Term Deposit 36062109	2.54%		1,569,839		1,569,839	CBA	03-Aug-18
Term Deposit 24-677-7784	2.09%		212,472		212,472	NAB	08-May-18
Term Deposit 98-664-7758	2.30%		679,805		679,805	NAB	14-May-18
Term Deposit 50-087-4898	2.09%		394,179		394,179	NAB	08-May-18
Term Deposit 35-172-6532	2.30%		35,007		35,007	NAB	11-May-18
Term Deposit 15-809-8669	2.48%		593,586		593,586	NAB	28-Jun-18
Term Deposit 98-712-6946	2.55%		181,896		181,896	NAB	05-Jul-18
Term Deposit 4701021	2.60%		288,936		288,936	BANKWEST	03-Sep-18
<b>Total</b>		<b>3,250,388</b>	<b>11,432,639</b>	<b>868,232</b>	<b>15,551,259</b>		

**SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS**

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	1,374,987	4,351,641	868,232	6,594,860	42.4%
WESTPAC BANKING CORPORATION	0	1,760,450	0	1,760,450	11.3%
BANKWEST	811,208	3,715,702	0	4,526,910	29.1%
COMMONWEALTH BANK OF AUSTRALIA	1,063,493	1,569,839	0	2,633,332	16.9%
ON HAND	700	0	0	700	0.0%
HELD BY THIRD PARTY (GROVE LIBRARY)	0	35,007	0	35,007	0.2%
<b>TOTAL</b>	<b>3,250,388</b>	<b>11,432,639</b>	<b>868,232</b>	<b>15,551,259</b>	<b>100%</b>

Comments/Notes - Investments

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Budget Adoption Permanent Changes</b>			\$	\$	\$	\$
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)
40079.226.21	Transfer from Infrastructure Reserve	August 2017 10.1.9	Capital Revenue	48,904			0
40087.301.21	Transfer from Car Park Reserve - North Cottesloe Primary School	26 September 2017 10.1.16	Transfer from Reserves	500,000			500,000
20128.201.58	Refund grant monies to the Department of Education	26 September 2017 10.1.16	Operating Expenses			(500,000)	0
75.6081.3	Foreshore Signage - Removal	28 November 2017 10.1.9	Operating Expenses			(52,909)	(52,909)
29.5011.2	Shaded Seating	28 November 2017 10.1.9	Capital Expenditure			(462,057)	(514,966)
29.6082.2	Foreshore Signage	28 November 2017 10.1.9	Capital Expenditure			(34,814)	(549,780)
45.6065.2	Universal Beach Access - Cottesloe Beach	28 November 2017 10.1.9	Capital Expenditure			(655,617)	(1,205,397)
45.1047.2	Shade Structures - Cottesloe Beach	28 November 2017 10.1.9	Capital Expenditure			(672,173)	(1,877,570)
40083.273.21	Transfer from Depot Funds Reserve	28 November 2017 10.1.9	Transfer from Reserves	1,877,570			0
28.5010.2	Car Park Number 1	12 December 2018 12.2.2	Capital Expenditure			(955,900)	(955,900)
40083.273.21	Transfer from Depot Funds Reserve	12 December 2018 12.2.2	Transfer from Reserves	955,900			0
42.1138.2	Napoleon Street Tree Replacement	27 February 2018 11.1.19	Capital Expenditure			(250,000)	(250,000)
40083.273.21	Transfer from Depot Funds Reserve	27 February 2018 11.1.19	Transfer from Reserves	250,000			0
20033.156.50	Valuation Expenses	27 March 2018 10.1.4	Operating Expenditure			(49,500)	(49,500)
10000.123.19	Rates written off	24/04/2018 10.1.7	Operating Revenue			(43,399)	(92,899)
				0	3,632,374	(3,725,273)	

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 April 2018**

**Note 6: RECEIVABLES**

**Receivables - Rates & ESL Receivable**

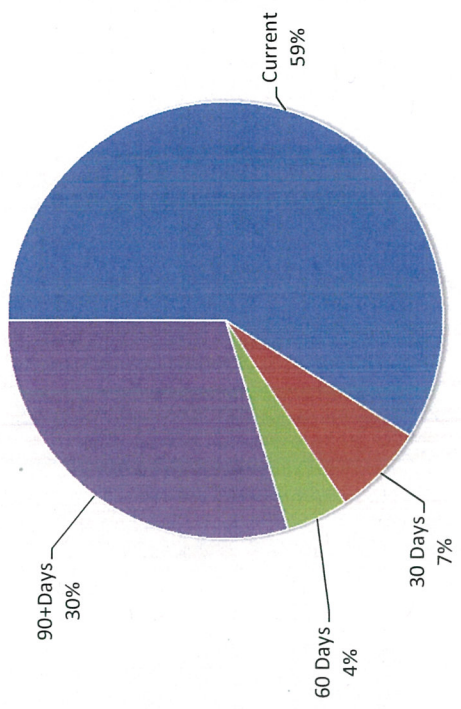
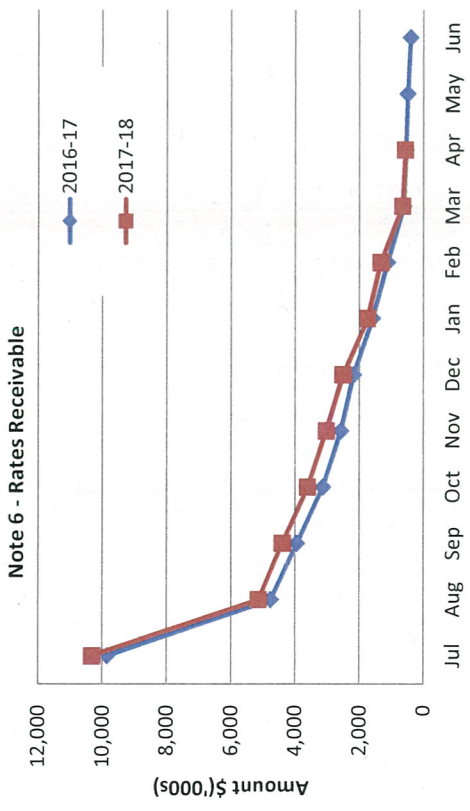
	YTD 30 Apr 2018	YTD 30 Apr 2017	30 June 2017
	\$ 399,448	\$ 244,414	\$ 238,173
Opening Arrears Previous Years			
Levied this year	10,003,422	9,536,620	9,244,808
Less Collections to date	(9,839,559)	(9,202,039)	(9,083,533)
Equals Current Outstanding	<b>563,311</b>	<b>578,995</b>	<b>399,448</b>
<b>Net Rates Collectable</b>	<b>563,311</b>	<b>578,995</b>	<b>399,448</b>
% Collected	94.59%	94.08%	95.79%

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 47,409	\$ 5,540	\$ 3,709	\$ 23,911

**Total Receivables General Outstanding** **80,569**

Amounts shown above include GST (where applicable)

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



Comments/Notes - Receivables Rates

Comments/Notes - Receivables General

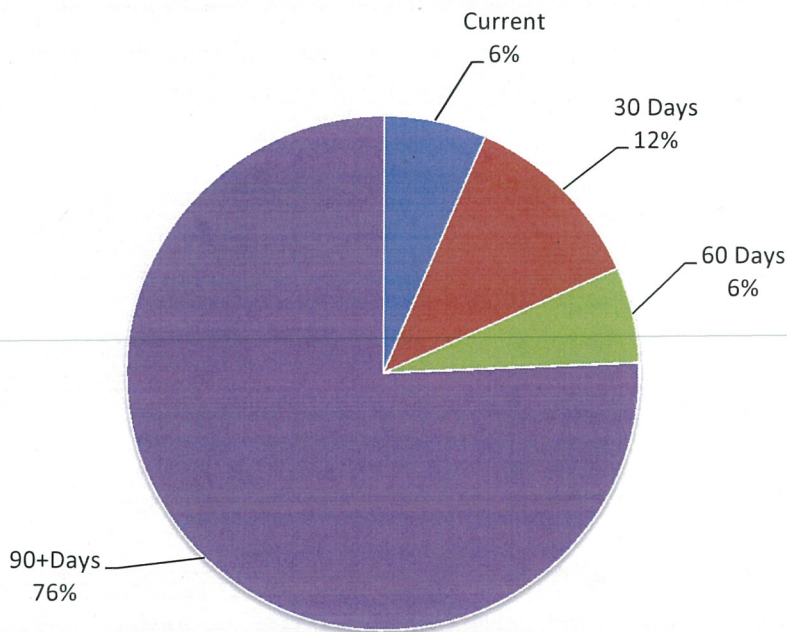
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**Note 6: RECEIVABLES (Continued)**

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	33,850	62,369	31,669	397,724
<b>Total Receivables General Outstanding</b>				<b><u>525,612</u></b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable - Infringements**



**Comments/Notes - Receivables Infringements**

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

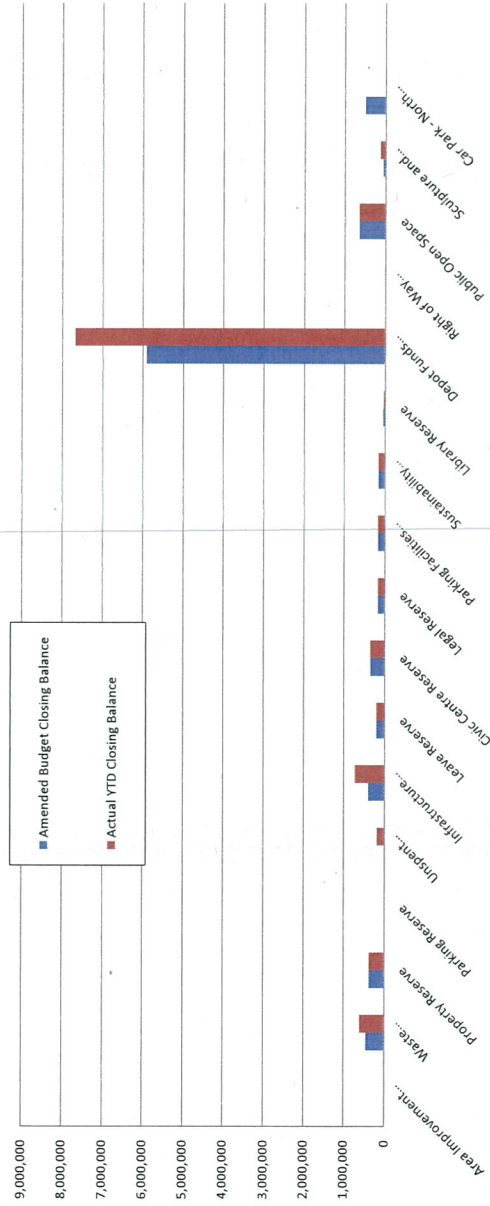


**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**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	10,315	0	150,000	0	0	452,144	601,058
Property Reserve	220	411,917	411,841	11,328	8,577	0	0	(48,000)	(48,000)	375,245	372,418
Parking Reserve	221	10,905	10,903	300	256	0	0	0	0	11,205	11,159
Unspent Grants/Funds Reserve	224	0	0	1,440	1,440	0	181,896	0	0	0	183,336
Infrastructure Reserve	226	610,494	611,689	12,732	10,044	33,936	98,936	(260,000)	0	397,162	720,669
Leave Reserve	227	190,618	190,582	5,242	4,475	0	0	0	0	195,860	195,057
Civic Centre Reserve	228	338,489	343,954	9,308	7,941	0	0	0	0	347,797	351,895
Legal Reserve	262	159,880	159,851	4,397	3,753	0	0	0	0	164,277	163,604
Parking Facilities Reserve	266	163,484	163,454	4,496	2,857	0	0	0	0	167,980	166,311
Sustainability Reserve	267	153,438	155,841	4,220	3,598	0	0	0	0	157,658	159,439
Library Reserve	229	47,378	47,378	0	925	0	0	0	(12,796)	47,378	35,507
Depot Funds Reserve	273	7,553,161	7,601,318	101,178	135,187	0	0	(1,749,257)	(58,023)	5,905,082	7,678,482
Right of Way Reserve	276	10,430	10,428	287	245	0	6,900	0	0	10,717	17,573
Public Open Space	292	625,814	625,698	17,210	14,840	0	0	0	0	643,024	640,538
Sculpture and Artworks	299	83,000	83,000	600	1,219	0	123,000	(30,000)	0	53,600	124,219
Car Park - North Cottesloe Primary	301	500,000	500,000	0	11,376	0	500,000	0	(500,000)	500,000	11,376
		<b>11,299,602</b>	<b>10,773,680</b>	<b>182,848</b>	<b>217,048</b>	<b>33,936</b>	<b>1,060,732</b>	<b>(2,087,257)</b>	<b>(618,819)</b>	<b>9,429,129</b>	<b>11,432,641</b>

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



**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2018

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 30 04 2018			Comments
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
23,636	(2,364)	23,166	1,894	Passenger vehicle - reference 1360	0	1,894	1,894	
1,034	(931)	200	97	Small plant - reference 1366	0	97	97	
1,034	(931)	159	56	Small plant - reference 1367	0	56	56	
1,040	(936)	364	260	Small plant - reference 1369	0	260	260	
1,236	(1,112)	272	148	Small plant - reference 1372	0	148	148	
21,661	(6,163)	16,200	702	Small plant - reference 1421	0	702	702	
1,169	(877)	200	(92)	Small plant - reference 1428	0	(92)	(92)	
1,180	(542)	386	(252)	Small plant - reference 1454	0	(252)	(252)	
1,180	(542)	386	(252)	Small plant - reference 1455	0	(252)	(252)	
1,045	(480)	386	(179)	Small plant - reference 1456	0	(179)	(179)	
1,045	(480)	386	(179)	Small plant - reference 1457	0	(179)	(179)	
18,182	(2,431)	11,854	(3,897)	Passenger vehicle - reference 1361	0	(3,897)	(3,897)	
23,636	(4,346)	17,763	(1,527)	Passenger vehicle - reference 1295	0	(1,527)	(1,527)	
34,545	(6,220)	23,400	(4,925)	Passenger vehicle - reference 1417	0	(4,925)	(4,925)	
<b>53,170</b>	<b>(28,355)</b>	<b>95,122</b>	<b>(8,146)</b>		<b>0</b>	<b>(8,146)</b>	<b>(8,146)</b>	

Comments - Capital Disposal/Replacements

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 30 April 2018

Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>Notes 9: RATING INFORMATION</b>										
<b>RATE TYPE</b>										
Differential General Rate										
GRV - Residential Improved (RI)	3,215	131,591,115	8,078,379	51,755	6,083	8,136,217	7,994,640	0	0	7,994,640
GRV - Residential Vacant (RV)	94	3,939,000	241,815	1,580	(1,655)	241,740	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	1,673	0	783,532	732,068	0	0	732,068
<b>Sub-Totals</b>	<b>3,506</b>	<b>154,836,175</b>	<b>9,617,725</b>	<b>55,008</b>	<b>4,428</b>	<b>9,677,161</b>	<b>9,451,090</b>	<b>0</b>	<b>0</b>	<b>9,451,090</b>
<b>Minimum Payment</b>										
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	(1,631)	(87)	15,722	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
<b>Sub-Totals</b>	<b>305</b>	<b>4,499,301</b>	<b>332,450</b>	<b>(1,631)</b>	<b>(87)</b>	<b>330,732</b>	<b>478,912</b>	<b>0</b>	<b>0</b>	<b>317,190</b>
Concession						10,007,893				9,768,280
Amount from General Rates						(4,471)				(3,900)
Ex-Gratia Rates						10,003,422				9,764,380
Specified Area Rates						0				0
<b>Totals</b>						<b>10,003,422</b>				<b>9,764,380</b>

Comments - Rating Information

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2018

**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		26,822	26,822	180,840	180,840	3,423	14,100
Loan 106 - Civic Centre Extension	389,512		189,710	189,711	199,801	199,801	5,252	27,573
Loan 107 - Joint Library Project	3,779,718		203,753	203,753	3,575,965	3,575,965	242,797	255,440
Loan 108 - Community Organisation	291,842		14,426	29,047	277,416	262,795	3,954	8,602
	4,668,734	0	434,712	449,333	4,234,022	4,219,401	255,426	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 April 2018

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant/Contribution 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		58,650	26,126
Grants Commission - Roads	WALGGC	Y	45,998		45,998		35,295	10,703
<b>GOVERNANCE</b>								
Traineeship Program	Department of Local Government and Communities	Y	17,000	(13,000)	4,000		4,000	0
<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>								
Restoring the Iconic Cottesloe Coast	Department of Planning	Y	0			4,627	4,627	
Disbursement of Library Reserves	Shire of Peppermint Grove	Y	0			34,582	34,582	
Gifted Sculpture - Pause	K & P Browne-Cooper	Y	0			11,364	11,363	
Gifted Sculpture -						36,364	36,364	
<b>TRANSPORT</b>								
Direct Grant	Main Roads WA	Y	24,200		24,200		14,014	10,186
ROW Contribution	Resident	Y				2,935	2,935	
<b>PUBLIC WORKS</b>								
Contributions	Miscellaneous	Y	100		100			100
<b>TOTALS</b>			<b>222,324</b>	<b>(13,000)</b>	<b>209,324</b>	<b>89,872</b>	<b>201,830</b>	<b>97,365</b>

Operating	222,324	111,959
Non-Operating	0	89,871
	<u>222,324</u>	<u>201,830</u>

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 30-Apr-18
	\$	\$	\$	\$
CTF Levies	0	137,220	(130,132)	7,088
Building Services Levies	15,801	103,369	(98,432)	20,738
Infrastructure Deposits	704,072	438,986	(641,960)	501,098
Right of Way Deposits	60,142	0	(5,600)	54,542
Miscellaneous Deposits	151,168	97,475	(101,714)	146,929
Emergency Services Levies	-1,343	1,571,455	(1,411,658)	158,454
	<b>929,840</b>	<b>2,348,505</b>	<b>(2,389,496)</b>	<b>888,849</b>





TOWN OF COTTESLOE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2018

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator

Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<b>Car Parks</b>						
North Cottesloe Primary School	4,358	0	0	0	0	
Seaview Golf Club	38,904	0	0	38,904	0	Budget amendment Aug 17
<b>Car Parks Total</b>	<b>43,262</b>	<b>0</b>	<b>0</b>	<b>38,904</b>	<b>0</b>	
<b>Footpaths</b>						
Alexandra Avenue	8,178	5,164	6,200	3,014	8,178	
Athlestan Street	5,199	4,170	5,000	1,029	5,199	
Burt Street	5,118	4,584	5,500	534	5,118	
Curtin Avenue	63,012	51,674	62,000	11,338	63,012	
Dalgety Street	0	4,170	5,000	(4,170)	0	
Deane Street	3,095	0	0	3,095	3,095	
Grant Street	11,970	10,504	12,600	1,466	11,970	
Macarthur Street	5,721	3,584	4,300	2,137	5,721	
Marine Parade	21,060	174,868	177,534	(153,808)	21,060	
Melville Street	5,059	4,584	5,500	475	5,059	
Pearse Street	16,629	15,838	19,000	791	16,629	
Railway Street	10,699	9,164	11,000	1,535	10,699	
Station Street	0	269,223	269,223	(269,223)	0	
Various Locations	15,230	16,668	20,000	(1,438)	15,230	
Bike Plan Works	10,069	85,000	85,000	(74,931)	10,069	
<b>Footpaths Total</b>	<b>181,039</b>	<b>659,195</b>	<b>687,857</b>	<b>(478,156)</b>	<b>181,039</b>	
<b>Drainage/Culverts</b>						
Drainage Construction	27,804	16,668	20,000	11,136	27,804	
<b>Drainage/Culverts Total</b>	<b>27,804</b>	<b>16,668</b>	<b>20,000</b>	<b>11,136</b>	<b>27,804</b>	

- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
-

**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**Note 13: CAPITAL ACQUISITIONS**

Level of Completion Indicator	Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	<b>Parks and Ovals</b>						
	Car Park No 1	2,572	0	0	2,572	2,572	
○	Playground - Railway Street	0	100,000	150,000	(100,000)	(100,000)	
	Foreshore - Shaded Seating	120	0	0	120	0	
○	Foreshore - Signage	96	0	0	96	96	
	Disability Playground Equipment	0	25,000	25,000	(25,000)	(25,000)	
	Playground Equipment (Near Kite Surfing Car Park)	0	30,000	40,000	(30,000)	0	
	Civic Centre Grounds	0	50,000	70,000	(50,000)	(50,000)	
○	Restoring the Iconic Cottesloe Coast	1,990	0	0	1,990	1,990	
●	Reticulation	448	25,002	30,000	(24,554)	(24,554)	
○	Natural Area Management	103,954	62,508	75,000	41,446	41,446	
	<b>Parks and Ovals Total</b>	<b>109,180</b>	<b>292,510</b>	<b>390,000</b>	<b>(183,330)</b>	<b>(153,450)</b>	
	<b>Miscellaneous Infrastructure</b>						
●	Sculpture	58,840	70,000	70,000	(11,160)	0	
	Cottesloe Beach	120	0	0	120	0	
○	Smart Parking	0	16,668	20,000	(16,668)	0	
○	Beach Access Paths	41,300	130,000	130,000	(88,700)	41,300	
	Foreshore - Access For All	157	0	0	157	157	
●	Foreshore Development	156,895	250,000	250,000	(93,105)	(93,105)	
●	Pylon Restoration	240,590	243,500	243,500	(2,910)	(2,910)	
	<b>Miscellaneous Infrastructure Total</b>	<b>497,902</b>	<b>710,168</b>	<b>713,500</b>	<b>(212,266)</b>	<b>(54,558)</b>	
	<b>Streetscapes</b>						
○	Various Locations - New	567	10,418	12,500	(9,851)	567	
○	Street Tree Planting	19,983	68,000	100,000	(48,017)	19,983	
○	Street Tree Planting - Renewal - Napoleon Street	8,256	16,000	25,000	(7,744)	8,256	
	Town Centre	8,567	0	0	8,567	8,567	
●	Various Locations - Renewal	7,712	10,418	12,500	(2,706)	7,712	
○	Waterwise Verge Scheme	500	0	0	500	500	
	<b>Streetscapes Total</b>	<b>45,585</b>	<b>104,836</b>	<b>150,000</b>	<b>(59,251)</b>	<b>45,585</b>	

TOWN OF COTTESLOE  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2018

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<b>Right of Ways</b>						
Right of Way 4	9,902	10,004	12,000	(102)	0	
Right of Way 20	10,219	37,506	45,000	(27,287)	0	
Right of Way 21	625	56,668	68,000	(56,043)	0	
Various Locations	10,231	16,668	20,000	(6,437)	10,231	
<b>Right of Way Total</b>	<b>30,977</b>	<b>120,846</b>	<b>145,000</b>	<b>(89,869)</b>	<b>10,231</b>	
<b>Irrigation</b>						
Various Locations	16,314	25,002	30,000	(8,688)	16,314	
<b>Irrigation Total</b>	<b>16,314</b>	<b>25,002</b>	<b>30,000</b>	<b>(8,688)</b>	<b>16,314</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>						
Disability Equipment	5,339	17,168	20,600	(11,829)	0	
Plant and Equipment	177,969	339,820	407,750	(161,851)	(161,851)	
<b>Plant , Equip. &amp; Vehicles Total</b>	<b>183,308</b>	<b>356,988</b>	<b>428,350</b>	<b>(173,680)</b>	<b>(161,851)</b>	

Level of Completion Indicator

- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
- 
-

TOWN OF COTTESLOE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2018

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Furniture & Office Equip.						
CCTV	111,343	120,846	145,000	(9,503)	111,343	
Survey Equipment	5,580	5,834	7,000	(254)	0	
Software Upgrades - Customer Request Management	87,573	66,672	80,000	20,901	0	
Mobile Device Replacement	1,512	13,788	16,545	(12,276)	1,512	
Software Upgrades - Website	42,472	41,670	50,000	802	42,472	
Hardware Replacement	32,495	41,670	50,000	(9,175)	32,495	
Agenda Software Replacement	19,134	27,206	32,645	0	19,134	
<b>Furniture &amp; Office Equip. Total</b>	<b>300,109</b>	<b>317,686</b>	<b>381,190</b>	<b>(8,373)</b>	<b>94,101</b>	
Capital Expenditure Total	1,570,488	3,565,585	4,150,147	(1,990,251)	140,223	

Level of Completion Indicator

- 
- 
- 
- 
- 
- 
- 
- 

Level of Completion Indicators

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

**TOWN OF COTTESLOE**

**LIST OF ACCOUNTS PAID DURING APRIL 2018 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 22  
MAY 2018**

**CERTIFICATE OF CHIEF EXECUTIVE OFFICER**

*MLC*

**LIST OF ACCOUNTS - APRIL 2018**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
5/04/2018	00026740	Alinta	Gas supply charges	\$ 46.55
5/04/2018	1351.1903-01	Click Super	Superannuation contributions	\$ 18,975.00
5/04/2018	1352.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 632.90
5/04/2018	1352.2-01	Australian Services Union	Payroll Deduction	\$ 247.14
5/04/2018	1352.3-01	Department of Human Services	Payroll Deduction	\$ 280.66
5/04/2018	1353.1099-01	O'Connor Lawnmower & Chainsaw Centre	Minor equipment	\$ 951.10
5/04/2018	1353.1131-01	Globe Australia Pty Ltd	Garden supplies	\$ 2,323.20
5/04/2018	1353.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 7,500.08
5/04/2018	1353.1558-01	Quality Press	Bulk Verge collection brochures	\$ 806.30
5/04/2018	1353.1626-01	Young's Plumbing Service Pty Ltd	Repair toilet	\$ 313.50
5/04/2018	1353.1671-01	Work Clobber	Protective clothing	\$ 185.00
5/04/2018	1353.1724-01	Jason Sign Makers	Signs	\$ 228.80

**LIST OF ACCOUNTS - APRIL 2018**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
5/04/2018	1353.1845-01	E G Nicholls	Reimbursement	\$ 192.50
5/04/2018	1353.1848-01	Venturecorp Pty Ltd T/A Haefeli Lysnar	Hire of survey equipment	\$ 1,716.00
5/04/2018	1353.188-01	Bob Jane T-Mart	Repairs to tyre	\$ 60.00
5/04/2018	1353.19-01	McLeods Barristers & Solicitors	Legal expenses	\$ 223.23
5/04/2018	1353.1927-01	Michael Page International (Aust)	Temporary staff	\$ 3,964.42
5/04/2018	1353.1946-01	M T Rodda	Elected member fees	\$ 5,993.75
5/04/2018	1353.1947-01	R J A Thomas	Elected member fees	\$ 4,275.00
5/04/2018	1353.1950-01	Dickies Tree Service	Tree pruning	\$ 440.00
5/04/2018	1353.2029-01	Yabrn Pty Ltd TA Snap Claremont	Stationary	\$ 974.71
5/04/2018	1353.2031-01	Connorsupa Pty Ltd T/A Harvey Norman	IT equipment	\$ 1,688.00
5/04/2018	1353.2052-01	Xorro Print & signage Specialists	Signage	\$ 132.00
5/04/2018	1353.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 8,590.29
5/04/2018	1353.2163-01	LYRECO Pty Ltd	General stationery	\$ 237.74
5/04/2018	1353.2279-01	RTO Solutions Pty Ltd	Training expenses	\$ 1,248.75
5/04/2018	1353.2339-01	M S Tucak	Elected member expense fee	\$ 4,275.00
5/04/2018	1353.2340-01	M Harkins	Elected member expense fee	\$ 4,275.00
5/04/2018	1353.2341-01	Electricity Generation and Retail Synergy	Electricity charges	\$ 6,358.80
5/04/2018	1353.2346-01	H B Sadler	Elected member expense fee	\$ 4,275.00
5/04/2018	1353.2397-01	Napoleon Papier & Co.	2018 diaries	\$ 56.95
5/04/2018	1353.2408-01	AJ Loo Investments Pty Ltd	Catering supplies	\$ 16.34
5/04/2018	1353.2462-01	Club Holdings Pty Ltd	Cott Cat shuttle Bus Service	\$ 22,961.27
5/04/2018	1353.2465-01	Practical Products Pty Ltd	Purchase of ice maker to Civic Centre	\$ 3,509.00
5/04/2018	1353.2470-01	2 Sticks Digital Marketing Pty Ltd	Training expenses	\$ 1,253.00
5/04/2018	1353.2479-01	VisiMax	Snake capture bag and frame etc.	\$ 302.10
5/04/2018	1353.2488-01	Institute of Public Works Engineering	Conference fees	\$ 1,750.00
5/04/2018	1353.2489-01	E Ntoumenopoulos	Refund Hall Hire (bookings cancelled)	\$ 3,440.00
5/04/2018	1353.38-01	Veolia Environmental Services	Tip and return of Seaview skip	\$ 439.07
5/04/2018	1353.62-01	Bunnings Group Ltd	Materials supplied for Civic Centre	\$ 433.63
5/04/2018	1353.642-01	David Gray & Co Pty Ltd	Herbicide	\$ 44.85
5/04/2018	1353.79-01	Perth Irrigation Centre	Supply of reticulation parts	\$ 241.90

## LIST OF ACCOUNTS - APRIL 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
5/04/2018	1353.84-01	West Australian Local Government Association	Waste 101 workshop & tour	\$ 250.00
5/04/2018	1353.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 22,693.79
5/04/2018	1353.89-01	Major Motors Pty Ltd	Service to Mitsubishi 3t Truck	\$ 198.00
5/04/2018	1353.988-01	Securex Pty Ltd	Monitoring fees	\$ 200.20
6/04/2018	1354.1098-01	National Australia Bank Business Visa		\$ 2,106.70
			Interstate plate searches - \$34.70	
			Interstate plate searches - \$28.00	
			Mailchimp subscription - \$19.42	
			HP Laptop - \$1229.00	
			Coastal forum booking fee - \$30.00	
			HP 4 monitors - \$756.00	
			Bank fees - \$9.58	
10/04/2018	1355.602-01	WA Treasury Corporation	Loan 106 Repayment	\$ 123,515.20
10/04/2018	1356.610-01	Construction Training Fund	CTF Levy March 2018	\$ 1,141.79
12/04/2018	00026741	Telstra Corporation Limited	Communications charges	\$ 1,435.54
12/04/2018	00026742	West Australian Newspaper Ltd	Newspaper subscription	\$ 178.79
12/04/2018	00026743	B & J Saharay	Rates Refund	\$ 84.38
12/04/2018	1357.1042-01	Iron Mountain Australia Group Pty Ltd	Storage expenses	\$ 917.74
12/04/2018	1357.1157-01	GHD Pty Ltd	Professional services	\$ 1,540.00
12/04/2018	1357.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 263.86
12/04/2018	1357.1245-01	Nu-Trac Rural Contracting	Beach cleaning March 2018	\$ 11,564.00
12/04/2018	1357.139-01	Australia Post	Daily mail collected and delivered March	\$ 1,887.52
12/04/2018	1357.1473-01	Eco Resources Pty Ltd	Receive waste/rubble	\$ 1,270.50
12/04/2018	1357.1480-01	IRIS Consulting Group Pty Ltd	Records consultancy services	\$ 2,000.00
12/04/2018	1357.1490-01	S J Pyvis	Elected member expense fee	\$ 4,275.00
12/04/2018	1357.1503-01	Diamond Hire	Mini digger hire	\$ 399.99
12/04/2018	1357.1520-01	Department of Commerce Building	Building services levies	\$ 8,769.44
12/04/2018	1357.1542-01	Foreshore Rehabilitation & Landscape	Landscape parts	\$ 385.00
12/04/2018	1357.159-01	John Parker Vactor Jet Rodding	Drain cleaning various for February 2018	\$ 4,752.00
12/04/2018	1357.1626-01	Young's Plumbing Service Pty Ltd	Install Icemaker for Civic Centre	\$ 1,279.91

## LIST OF ACCOUNTS - APRIL 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
12/04/2018	1357.1645-01	Swissclinical Australia Pty Ltd	Laundry tablecloths etc.	\$ 449.00
12/04/2018	1357.1719-01	P Angers	Elected member fees	\$ 13,275.00
12/04/2018	1357.1782-01	AECOM Australia Pty Ltd	Professional services	\$ 5,918.00
12/04/2018	1357.1915-01	Marketforce Pty Ltd	Advertising services	\$ 10,362.19
12/04/2018	1357.1965-01	LSV Borrello Lawyers	Legal advice	\$ 4,688.45
12/04/2018	1357.1997-01	Stone Supplies WA Pty Ltd	Landscape supplies	\$ 203.30
12/04/2018	1357.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath & kerb repairs various sites	\$ 1,385.55
12/04/2018	1357.2025-01	Animal Care Equipment & Services	Super snare	\$ 185.37
12/04/2018	1357.2029-01	Yabrn Pty Ltd TA Snap Claremont	Scanning services	\$ 26.25
12/04/2018	1357.2083-01	StrataGreen	Supply general parks maintenance materials & safety	\$ 1,453.89
12/04/2018	1357.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 2,249.01
12/04/2018	1357.2107-01	MEC 929 Pty Ltd T/A Murphy's Electrical	Electrical repairs Memorial Hall microphone	\$ 26.95
12/04/2018	1357.2124-01	West Tip Waste Control Pty Ltd	Green waste collections Mar 18	\$ 24,871.00
12/04/2018	1357.2147-01	DN Construction Group Pty Ltd	Supply & install SS Mesh & sump plate for pond filter	\$ 1,415.07
12/04/2018	1357.2163-01	LYRECO Pty Ltd	Stationery supplies	\$ 17.82
12/04/2018	1357.22-01	Landgate - VGO	Fortnightly valuations	\$ 330.02
12/04/2018	1357.2341-01	Electricity Generation and Retail Synergy	Grouped electricity charges	\$ 19,524.10
12/04/2018	1357.2408-01	AJ Loo Investments Pty Ltd	Catering supplies	\$ 114.00
12/04/2018	1357.2464-01	Stephanie Baily Paper Conservator	Map & plan archive Project conservation	\$ 528.00
12/04/2018	1357.2484-01	Inception WA Pty Ltd t/a Jackson Asphalt	Re-surface part of ROW 72	\$ 11,254.10
12/04/2018	1357.2491-01	G Vivian	Cage Bond refund	\$ 100.00
12/04/2018	1357.2492-01	K Miles	Refund Bond	\$ 300.00
12/04/2018	1357.37-01	Winc Australia Pty Limited	General stationery	\$ 664.02
12/04/2018	1357.406-01	Riverstone Construction Company	Bond refund	\$ 1,000.00
12/04/2018	1357.46-01	Professional Tree Surgeons	Tree pruning	\$ 990.00
12/04/2018	1357.47-01	Collisters Electrical	Repair security lights, power points	\$ 726.00
12/04/2018	1357.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary Unit service Bi annual invoice	\$ 2,751.06
12/04/2018	1357.516-01	SAI Global Limited	Relevant Australian standards online	\$ 1,992.34
12/04/2018	1357.545-01	Department of Fire & Emergency Services	2017/18 Emergency services Levies Quarter 3	\$ 469,748.38



**LIST OF ACCOUNTS - APRIL 2018**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
12/04/2018	1357.557-01	Worldwide Online Printing	Purchase order books	\$ 1,220.97
12/04/2018	1357.62-01	Bunnings Group Ltd	3kg Multi purpose jointing compound	\$ 452.50
12/04/2018	1357.642-01	David Gray & Co Pty Ltd	Supply of 100 bin wheels	\$ 770.00
12/04/2018	1357.680-01	G M Bolland	Refund partial Memorial Hall rental costs	\$ 360.00
12/04/2018	1357.695-01	Cardno (WA) Pty Ltd	Professional services	\$ 267.30
12/04/2018	1357.706-01	ECOSCAPE	Beach access paths design construction	\$ 3,362.41
12/04/2018	1357.716-01	Cottesloe Tennis Club	Insurance claim	\$ 5,837.00
12/04/2018	1357.738-01	Securepay Pty Ltd	Web Payments prepaid plan	\$ 1,540.00
12/04/2018	1357.764-01	Pitney Bowes Australia Pty Ltd	Rental - folding machine	\$ 1,835.90
12/04/2018	1357.851-01	Payroll Paper Solutions	Stationary	\$ 185.00
12/04/2018	1357.89-01	Major Motors Pty Ltd	Service to Isuzu ute	\$ 343.12
12/04/2018	1357.91-01	Claremont Asphalt	Remove waste/rubble from Seaview depot	\$ 1,540.00
12/04/2018	1357.951-01	Melville Subaru	Annual vehicle service	\$ 1,599.80
17/04/2018	1358.1098-01	National Australia Bank Business Visa		\$ 773.59
			Interstate plate searches - \$86.75	
			Interstate plate searches - \$14.00	
			Stationary - \$23.74	
			Fertiliser Spreader - \$588.86	
			Computer cables Jaycar - \$30.90	
			Mailchimp subscriptions - \$19.75	
			Bank fees - \$9.59	
19/04/2018	00026744	City of Nedlands	Capital works projects - engineering services	\$ 2,207.70
19/04/2018	00026745	Landgate	Land enquiries	\$ 12.00
19/04/2018	1359.1042-01	Iron Mountain Australia Group Pty Ltd	Storage expenses	\$ 282.26
19/04/2018	1359.141-01	BOC Limited	Annual hire fee for Oxygen Bottle	\$ 229.42
19/04/2018	1359.1485-01	Smart Parking Ltd	Data - March 2018	\$ 2,727.00
19/04/2018	1359.1569-01	Perth Dishwashers	Diagnose & repair fault to Dishwasher	\$ 302.50
19/04/2018	1359.1583-01	Information Proficiency	TRIM support	\$ 192.50
19/04/2018	1359.1742-01	Onsite Rentals Pty Ltd	3 portable toilets - Sculpture by the Sea	\$ 3,085.50
19/04/2018	1359.183-01	Porter Consulting Engineers	Safety review and report	\$ 2,640.00

## LIST OF ACCOUNTS - APRIL 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
19/04/2018	1359.1927-01	Michael Page International (Aust)	Temporary staff	\$ 2,878.28
19/04/2018	1359.2028-01	Bug Busters	Treat Ant nest on verge	\$ 198.00
19/04/2018	1359.2029-01	Yabrn Pty Ltd TA Snap Claremont	Printing services	\$ 65.75
19/04/2018	1359.2067-01	Solo Resource Recovery	Waste removal services	\$ 55,173.04
19/04/2018	1359.2083-01	StrataGreen	Supply general parks maintenance materials	\$ 227.25
19/04/2018	1359.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 2,424.85
19/04/2018	1359.2249-01	1905 Catering & Blue Bean Cafe	Catering supplies	\$ 370.00
19/04/2018	1359.2316-01	Perth Modern School	Refund Bond	\$ 300.00
19/04/2018	1359.2354-01	CSCH Pty Ltd t/as Charles Service	Cleaning services	\$ 5,052.88
19/04/2018	1359.2408-01	AJ Loo Investments Pty Ltd	Catering supplies	\$ 14.94
19/04/2018	1359.2494-01	T Murdoch	Refund Jasper Green Bond	\$ 300.00
19/04/2018	1359.2496-01	John Davies Marine and Motor Trimming	Plant parts	\$ 181.50
19/04/2018	1359.2498-01	Greg James Sculpture	2prs replacement spectacles Curtin statue	\$ 2,750.00
19/04/2018	1359.2499-01	M S Jones	Partial refund dog registration	\$ 150.00
19/04/2018	1359.37-01	Winc Australia Pty Limited	Stationery & Supplies	\$ 1,601.39
19/04/2018	1359.38-01	Veolia Environmental Services	Tip & return of seawiew skip	\$ 489.97
19/04/2018	1359.523-01	Local Government Professionals	Conference fees	\$ 890.00
19/04/2018	1359.544-01	B M Pember	IT software consultancy	\$ 4,042.50
19/04/2018	1359.656-01	Surf Life Saving Western Australia	2017/2018 surf life saving contract	\$ 34,371.63
19/04/2018	1359.661-01	T-Quip	Supply replacement Mower shaft & roller	\$ 139.40
19/04/2018	1359.79-01	Perth Irrigation Centre	Reticulation supplies	\$ 524.60
19/04/2018	1359.84-01	West Australian Local Government Association	Bin tagging - design of tags etc.	\$ 1,188.00
19/04/2018	1359.85-01	Western Metropolitan Regional Council	Transfer station waste disposal fees	\$ 10,801.08
19/04/2018	1359.87-01	Repco	Supply & replace LED trailer rear lights	\$ 103.13
19/04/2018	1359.88-01	Managed IT Pty Ltd	IT services	\$ 10,886.28
19/04/2018	1359.89-01	Major Motors Pty Ltd	Service Mitsubishi 2t Truck	\$ 1,334.33
19/04/2018	1359.91-01	Claremont Asphalt	Repair asphalt in ROW	\$ 550.00
19/04/2018	1360.1903-01	Click Super	Superannuation contributions	\$ 19,457.81
20/04/2018	1361.88-01	Managed IT Pty Ltd	IT services	\$ 14,064.94
24/04/2018	1362.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 632.90

**LIST OF ACCOUNTS - APRIL 2018**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
24/04/2018	1362.2-01	Australian Services Union	Payroll Deduction	\$ 247.14
24/04/2018	1362.3-01	Department of Human Services	Payroll Deduction	\$ 376.40
26/04/2018	1363.1322-01	Wood & Grieve Engineers	Provide structural engineering advice	\$ 2,392.50
26/04/2018	1363.1361-01	Department of Transport	Vehicle search fees	\$ 1,906.15
26/04/2018	1363.1479-01	Environmental Wastewater C S Pty Ltd	Sweeping services	\$ 10,330.29
26/04/2018	1363.1576-01	Edinger Real Estate	Stack St depot lease	\$ 17,423.49
26/04/2018	1363.159-01	John Parker Vactor Jet Rodding	Drain cleaning services	\$ 4,752.00
26/04/2018	1363.1724-01	Jason Sign Makers	Signage	\$ 1,246.30
26/04/2018	1363.1778-01	Western Heritage Pty Ltd	Repairs to wall Beach St	\$ 1,452.00
26/04/2018	1363.1844-01	Blue Tang (WA) Pty Ltd atf The Reef	Foreshore renewal project	\$ 9,922.00
26/04/2018	1363.1863-01	Perth Aquatic, Seed, & Ecological	Quarterly maintenance of John Curtin pond	\$ 220.00
26/04/2018	1363.19-01	McLeods Barristers & Solicitors	Legal expenses	\$ 1,196.76
26/04/2018	1363.2017-01	Clark Equipment	Service bobcat	\$ 701.80
26/04/2018	1363.215-01	Australian Red Cross Society	Refund Lesser Hall Bond	\$ 150.00
26/04/2018	1363.22-01	Landgate - VGO	Fortnightly valuations	\$ 513.28
26/04/2018	1363.2296-01	HiTech Security (WA) Pty Ltd	CCTV maintenance	\$ 2,145.00
26/04/2018	1363.2408-01	AJ Loo Investments Pty Ltd	Catering supplies	\$ 317.41
26/04/2018	1363.2501-01	H Pinch	Refund for reduction in Hall booking	\$ 80.00
26/04/2018	1363.29-01	Fuji Xerox Australia Pty Ltd	Printing consumption	\$ 1,613.66
26/04/2018	1363.37-01	Winc Australia Pty Limited	Governance stationery supplies	\$ 320.90
26/04/2018	1363.516-01	SAI Global Limited	AS/NZ standards online	\$ 221.38
26/04/2018	1363.62-01	Bunnings Group Ltd	Supply rapid set	\$ 63.84
26/04/2018	1363.645-01	Cobblestone Concrete	Supply & install insitu concrete footpath	\$ 7,018.06
26/04/2018	1363.650-01	Coates Hire Operations Pty Ltd	Transport charges for variable message boards for New Year's Eve	\$ 313.50
26/04/2018	1363.759-01	Adshel Street Furniture Pty Ltd	Posters and space booked in bus panes	\$ 539.00
26/04/2018	1363.77-01	Galvins Plumbing Supplies	Supply parts for shower at Sydney St	\$ 343.33
26/04/2018	1363.84-01	West Australian Local Government Association	Recruitment services	\$ 528.00
26/04/2018	1363.94-01	Insight CCS Pty Ltd	After hour calls service	\$ 702.14
26/04/2018	1363.955-01	Minuteman Press	8 Footpath stickers	\$ 528.00

**LIST OF ACCOUNTS - APRIL 2018**

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
26/04/2018	00026746	Building Relocation Services (WA) Pty Ltd	Infrastructure Bond Refund	\$ 1,000.00
26/04/2018	00026747	R Ricciardello	Infrastructure Bond Refund	\$ 1,500.00
26/04/2018	00026748	RK Brine Master Builders	Infrastructure Bond refund	\$ 1,500.00
26/04/2018	00026749	RK Brine Master Builders	Infrastructure Bond Refund	\$ 1,500.00
26/04/2018	00026750	Letizia Hugo Pty Ltd	Infrastructure Bond refund	\$ 1,500.00
3/04/2018		Commonwealth Bank of Australia	Bank fees	\$ 562.55
4/04/2018		Town of Cottesloe staff	Fortnightly payroll	\$ 98,890.41
5/04/2018		Dishonoured item		\$ 1,024.00
10/04/2018		National Australia Bank	Bank fees	\$ 93.73
16/04/2018		National Australia Bank	Bank fees	\$ 67.27
18/04/2018		Town of Cottesloe staff	Fortnightly payroll	\$ 94,962.32
20/04/2018		Receipt Refund	Duplicate payment	\$ 100.00
20/04/2018		National Australia Bank	Transfer to investment account	\$ 50,000.00
27/04/2018		National Australia Bank	Bank fees	\$ 100.48
30/04/2018		Fines Enforcement Registry	Recovery of unpaid infringements	\$ 7,906.00
30/04/2018		National Australia Bank	Transfer to investment account	\$ 171,000.00
30/04/2018		National Australia Bank	Bank fees	\$ 104.60
30/04/2018		National Australia Bank	Bank fees	\$ 77.78
<b>Total</b>				<b>\$ 1,585,901.14</b>