

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 MARCH 2018 TO 31 MARCH 2018

PRESENTED TO THE COUNCIL MEETING
ON 24 APRIL 2018

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 31 March 2018

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

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

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 31 March 2018 of \$3,962,437.

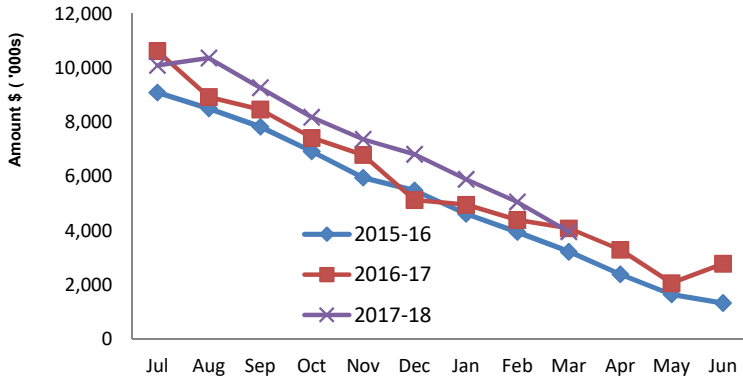
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Wayne Richards
Reviewed by: Garry Bird
Date prepared: 10/04/2018

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

Liquidity Over the Year (Refer Note 3)



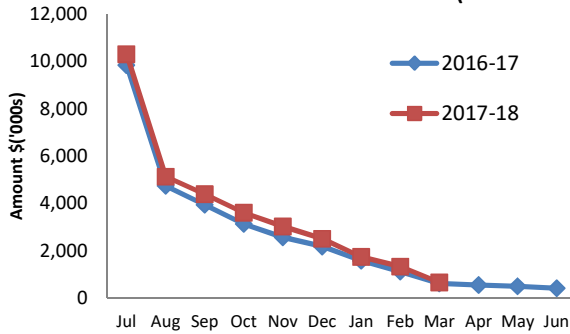
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 4,213,090
Restricted	\$ 12,152,939
	\$ 16,366,029

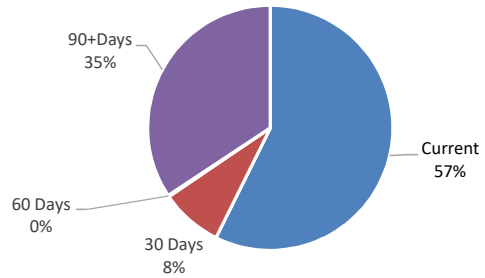
Receivables

Rates & ESL	\$ 646,609
Other	\$ 610,990
	\$ 1,257,599

Rates & ESL Receivable (Refer Note 6)



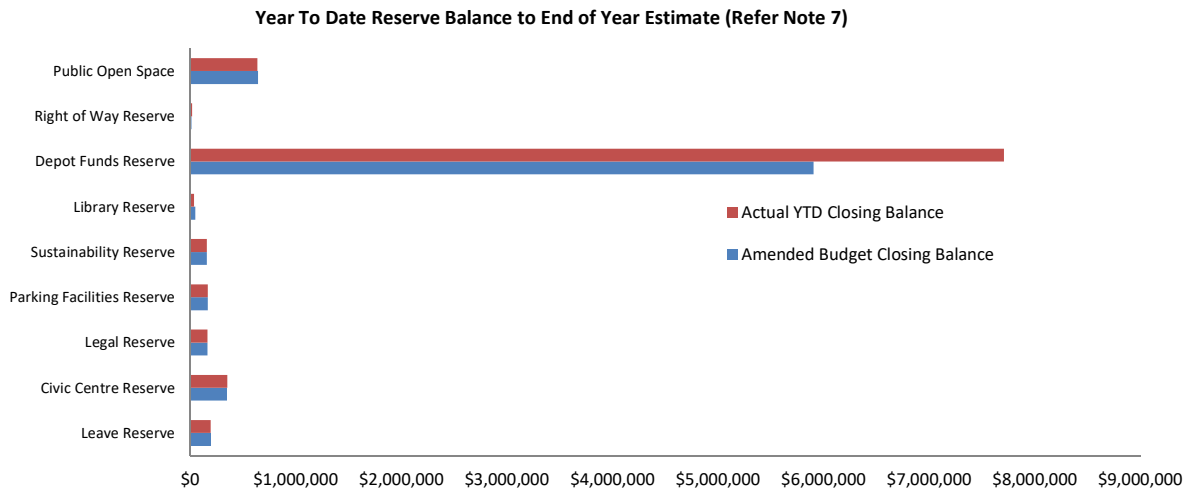
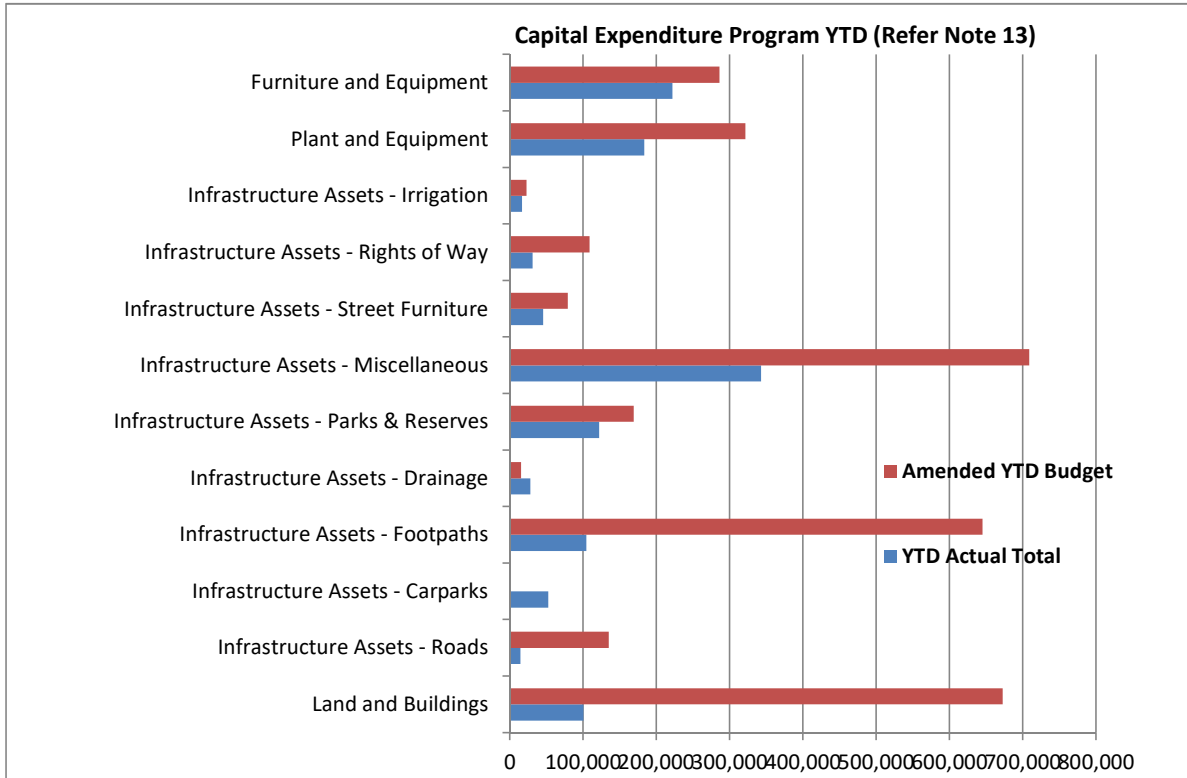
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



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 31 March 2018

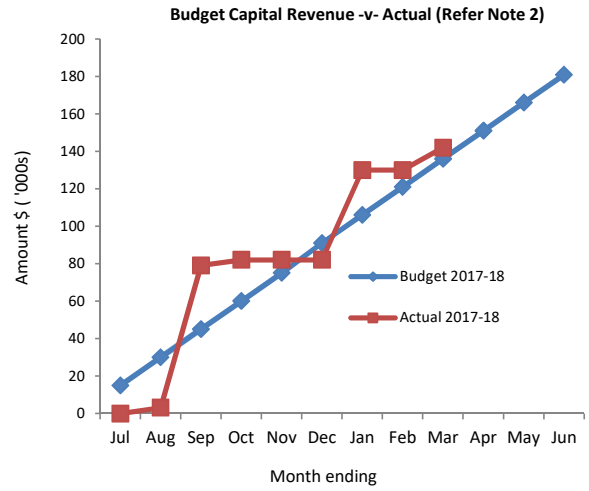
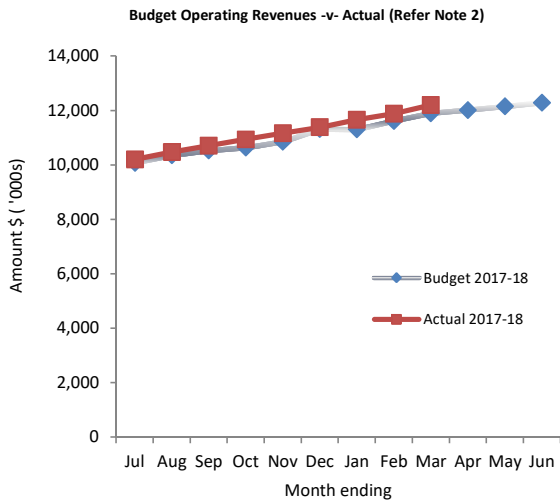


Comments

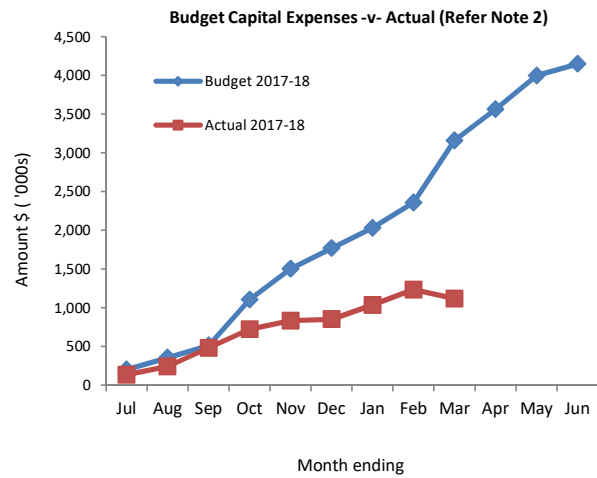
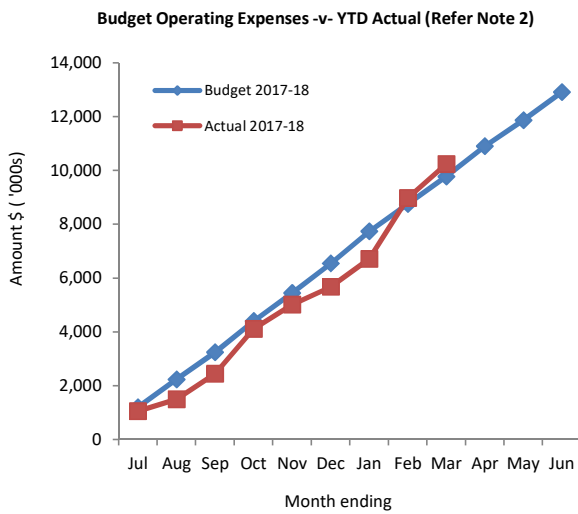
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

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 March 2018

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	9,993,146	9,764,380	9,764,380	228,766	2%
General Purpose Funding - Other		501,949	399,654	499,703	102,295	26%
Governance		18,230	28,028	31,700	(9,798)	(35%)
Law, Order and Public Safety		63,536	27,272	30,300	36,264	133%
Health		95,876	91,953	94,200	3,923	4%
Education and Welfare		32,483	21,834	29,115	10,649	49%
Community Amenities		364,502	439,353	560,300	(74,851)	(17%)
Recreation and Culture		239,432	335,596	368,689	(96,164)	(29%)
Transport		749,471	685,606	768,000	63,865	9%
Economic Services		150,732	108,798	145,059	41,934	39%
Other Property and Services		470	378	500	92	24%
Total Operating Revenue		12,209,827	11,902,852	12,291,946	306,975	
Operating Expense						
General Purpose Funding		(234,727)	(234,354)	(312,465)	(373)	(0%)
Governance		(463,052)	(579,501)	(779,998)	116,449	20%
Law, Order and Public Safety		(239,997)	(244,544)	(322,880)	4,547	2%
Health		(167,826)	(175,536)	(234,028)	7,710	4%
Education and Welfare		(713,828)	(210,039)	(280,058)	(503,789)	(240%)
Community Amenities		(2,632,026)	(2,689,145)	(3,564,837)	57,119	2%
Recreation and Culture		(3,000,211)	(2,865,860)	(3,740,984)	(134,351)	(5%)
Transport		(2,404,483)	(2,449,637)	(3,280,637)	45,154	2%
Economic Services		(335,807)	(316,174)	(387,118)	(19,633)	(6%)
Other Property and Services		(48,298)	(7,515)	(10,000)	(40,783)	(543%)
Total Operating Expenditure		(10,240,255)	(9,772,305)	(12,913,005)	(467,950)	
Funding Balance Adjustments						
Add back Depreciation		1,587,355	1,427,418	1,903,230	159,937	11%
Adjust (Profit)/Loss on Asset Disposal	8	(2,203)	0	0	(2,203)	
Adjust Non Current Receivables		10,224	0	0	10,224	
Adjust Leave Provisions		(102,481)	0	0	(102,481)	
Net Cash from Operations		3,462,467	3,557,965	1,282,171	(105,722)	
Capital Revenues						
Grants, Subsidies and Contributions	11	87,821	0	0	87,821	
Proceeds from Disposal of Assets	8	53,960	136,314	181,750	(82,354)	(60%)
Total Capital Revenues		141,781	136,314	181,750	5,467	

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

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Capital Expenses						
Land and Buildings	13	(100,174)	(672,500)	(981,250)	572,326	85%
Infrastructure - Roads	13	(14,185)	(135,000)	(223,000)	120,815	89%
Infrastructure - Car parks	13	(52,358)	0	0	(52,358)	
Infrastructure - Footpaths	13	(104,141)	(644,841)	(687,857)	540,700	84%
Infrastructure - Drainage	13	(27,804)	(15,000)	(20,000)	(12,804)	(85%)
Infrastructure - Parks & Reserves	13	(121,718)	(168,753)	(390,000)	47,035	28%
Infrastructure - Miscellaneous	13	(342,889)	(708,500)	(713,500)	365,611	52%
Infrastructure - Streetscape	13	(45,465)	(78,750)	(150,000)	33,285	42%
Infrastructure - Rights of Way	13	(30,931)	(108,753)	(145,000)	77,822	72%
Infrastructure - Irrigation	13	(16,314)	(22,500)	(30,000)	6,186	27%
Plant and Equipment	13	(183,308)	(321,264)	(428,350)	137,956	43%
Furniture and Equipment	13	(221,927)	(285,894)	(381,190)	63,967	22%
Total Capital Expenditure		(1,261,214)	(3,161,755)	(4,150,147)	1,900,541	
Net Cash from Capital Activities		(1,119,433)	(3,025,441)	(3,968,397)	1,906,008	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		25,906	27,632	55,869	(1,726)	(6%)
Transfer from Reserves	7	513,879	1,238,000	2,087,257	(724,121)	(58%)
Repayment of Debentures	10	(325,011)	(434,712)	(449,333)	109,701	25%
Transfer to Reserves	7	(946,520)	(162,591)	(216,785)	(783,929)	(482%)
Net Cash from Financing Activities		(731,746)	668,329	1,477,008	(1,400,075)	
Net Operations, Capital and Financing		1,611,288	1,200,853	(1,209,218)	400,211	
Opening Funding Surplus(Deficit)	3	2,351,149	1,209,218	1,209,218	1,141,931	94%
Closing Funding Surplus(Deficit)	3	3,962,437	2,410,071	0	1,542,142	

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 March 2018

		YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
Operating Revenues						
	9	9,993,146	9,764,380	9,764,380	228,766	2%
	11	111,959	167,521	222,324	(55,562)	(33%)
		1,579,551	1,589,252	1,832,797	(9,701)	(1%)
		373,302	267,097	330,129	106,205	40%
		148,713	114,602	142,316	34,111	30%
	8	3,157	0	0	3,157	
		12,209,828	11,902,852	12,291,946	306,976	
Operating Expense						
		(3,211,721)	(3,239,518)	(4,291,588)	27,797	1%
		(3,510,082)	(3,701,941)	(4,921,284)	191,859	5%
		(301,049)	(309,695)	(352,945)	8,646	3%
		(1,587,355)	(1,427,418)	(1,903,230)	(159,937)	(11%)
		(179,279)	(210,828)	(281,108)	31,549	15%
		(139,531)	(177,073)	(175,098)	37,542	21%
		(1,310,283)	(705,832)	(987,752)	(604,451)	(86%)
	8	(956)	0	0	(956)	
		(10,240,256)	(9,772,305)	(12,913,005)	(467,951)	
Funding Balance Adjustments						
		1,587,355	1,427,418	1,903,230	159,937	11%
	8	(2,203)	0	0	(2,203)	
		10,224	0	0	10,224	
		(102,481)	0	0	(102,481)	
		3,462,467	3,557,965	1,282,171	(105,722)	
Capital Revenues						
	11	87,821	0	0	87,821	
	8	53,960	136,314	181,750	(82,354)	(60%)
		141,781	136,314	181,750	5,467	
Capital Expenses						
	13	(100,174)	(672,500)	(981,250)	572,326	85%
	13	(14,185)	(135,000)	(223,000)	120,815	89%
	13	(52,358)	0	0	(52,358)	
	13	(104,141)	(644,841)	(687,857)	540,700	84%
	13	(27,804)	(15,000)	(20,000)	(12,804)	(85%)
	13	(121,718)	(168,753)	(390,000)	47,035	28%
	13	(342,889)	(708,500)	(713,500)	365,611	52%
	13	(45,465)	(78,750)	(150,000)	33,285	42%
	13	(30,931)	(108,753)	(145,000)	77,822	72%
	13	(16,314)	(22,500)	(30,000)	6,186	27%
	13	(183,308)	(321,264)	(428,350)	137,956	43%
	13	(221,927)	(285,894)	(381,190)	63,967	22%
		(1,261,214)	(3,161,755)	(4,150,147)	1,900,541	
		(1,119,433)	(3,025,441)	(3,968,397)	1,906,008	

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

	YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note	\$	\$	\$	\$	%
Financing					
Proceeds from New Debentures	0	0	0	0	
Proceeds from Advances	0	0	0	0	
Self-Supporting Loan Principal	25,906	27,632	55,869	(1,726)	(6%)
Transfer from Reserves	7 513,879	1,238,000	2,087,257	(724,121)	(58%)
Advances to Community Groups	0	0	0	0	
Repayment of Debentures	10 (325,011)	(434,712)	(449,333)	109,701	25%
Transfer to Reserves	7 (946,520)	(162,591)	(216,785)	(783,929)	(482%)
Net Cash from Financing Activities	(731,746)	668,329	1,477,008	(1,400,075)	
Net Operations, Capital and Financing	1,611,288	1,200,853	(1,209,218)	400,211	
Opening Funding Surplus(Deficit)	3 2,351,149	1,209,218	1,209,218	1,141,931	94%
Closing Funding Surplus(Deficit)	3 3,962,437	2,410,071	0	1,542,142	

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 March 2018

	2017-2018 YTD Actual	2016-2017 YTD Actual	2016-2017 Actual
	\$	\$	\$
CURRENT ASSETS			
Receivables			
Rates	386,327	345,055	191,244
Emergency Services Levies	106,898	91,765	44,596
Rates and ESL Rebates	49,646	47,296	3,056
Accounts Receivable - Debtors	81,498	73,866	612,194
Accounts Receivable - Infringements	592,704	527,324	425,096
Provision for Doubtful Debts	(231,564)	(185,000)	(193,165)
Accrued Income	92,247	47,536	36,350
GST	0	25,367	(21)
Self Supporting Loans	26,459	149	52,365
Other	0		0
Inventories	37,437	37,786	37,437
Cash Assets			
Municipal Account	68,513	90,103	95,494
Till Floats	700	700	700
Investment Account	1,504,210	875,677	906,640
Term Investments	2,639,667	2,524,785	923,572
Restricted - Reserves	11,206,321	10,810,694	10,773,680
Restricted - Trust	946,618	892,102	946,708
TOTAL CURRENT ASSETS	17,507,681	16,205,205	14,855,946
CURRENT LIABILITIES			
Payables	656,285	270,331	312,756
Payable Trust	717,967	916,679	931,183
Accrued Expenses	938,208	281,399	434,813
Interest Bearing Liabilities	124,322	14,233	449,332
Provisions	861,060	856,696	942,744
TOTAL CURRENT LIABILITIES	3,297,842	2,339,338	3,070,828
NON CURRENT ASSETS			
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	578,582	348,568	395,022
Land and Buildings	83,744,396	44,936,830	84,035,982
Plant and Equipment	844,252	784,973	775,382
Equity Investments	1,049,255	1,021,510	1,049,255
Infrastructure			
Roads	23,909,005	24,572,916	24,419,773
Car Parks	2,544,126	2,649,768	2,613,512
Footpaths	3,500,686	3,530,364	3,540,619
Drainage	4,709,206	4,757,708	4,750,048
Parks and Reserves	1,584,429	1,498,102	1,518,573
Miscellaneous	2,328,485	2,044,778	2,056,036
Street Furniture	704,806	646,450	698,591
Right of Ways	1,880,136	1,894,829	1,896,026
Irrigation	973,299	978,716	979,743
TOTAL NON CURRENT ASSETS	129,013,838	90,403,522	129,401,961

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

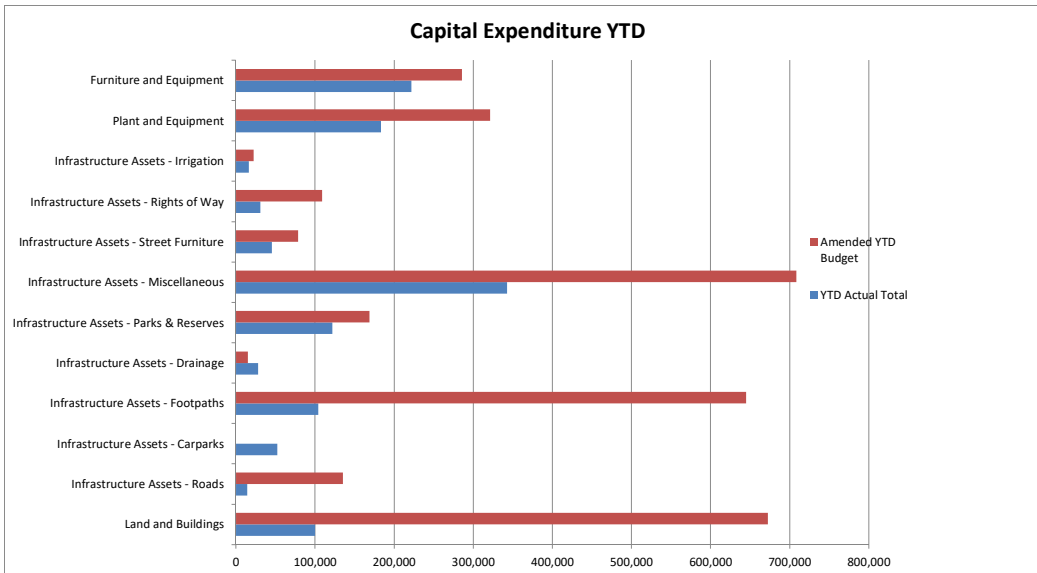
	2017-2018 YTD Actual	2016-2017 YTD Actual	2016-2017 Actual
	\$	\$	\$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	4,219,401	4,668,734	4,219,401
Provisions	63,015	61,901	83,812
TOTAL NON CURRENT LIABILITIES	4,282,416	4,730,635	4,303,213
NET ASSETS	138,941,261	99,538,754	136,883,866
EQUITY			
Reserves - Cash Backed	11,206,321	10,810,694	10,773,681
Reserves - Asset Revaluation	96,854,306	57,573,972	96,854,306
Retained Surplus	30,880,634	31,154,088	29,255,879
TOTAL EQUITY	138,941,261	99,538,754	136,883,866
RESERVES - CASH BACKED			
Opening Balance	10,773,680	10,719,976	10,719,976
Transfer to Reserves	946,520	505,555	1,058,942
Transfer from Reserves	(513,879)	(414,837)	(1,005,237)
TOTAL RESERVES - CASH BACKED	11,206,321	10,810,694	10,773,681
RESERVES - ASSET REVALUATION			
Opening Balance	96,854,306	57,573,972	96,854,306
TOTAL RESERVES - ASSET REVALUATION	96,854,306	57,573,972	96,854,306
RETAINED SURPLUS			
Opening Balance	29,255,880	28,127,751	28,053,996
Change in Net Assets from Operations	2,057,395	3,117,055	1,255,588
Transfer from Reserve	513,879	414,837	1,005,237
Transfer to Reserve	(946,520)	(505,555)	(1,058,942)
TOTAL RETAINED SURPLUS	30,880,634	31,154,088	29,255,879
TOTAL EQUITY	138,941,261	99,538,754	136,883,866

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 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	672,500	981,250	(572,326)
Infrastructure Assets - Roads	13	13,692	493	14,185	135,000	223,000	(120,815)
Infrastructure Assets - Carparks	13	4,358	48,000	52,358	0	0	52,358
Infrastructure Assets - Footpaths	13	0	104,141	104,141	644,841	687,857	(540,700)
Infrastructure Assets - Drainage	13	1,680	26,124	27,804	15,000	20,000	12,804
Infrastructure Assets - Parks & Reserves	13	29,487	92,231	121,718	168,753	390,000	(47,035)
Infrastructure Assets - Miscellaneous	13	74,971	267,918	342,889	708,500	713,500	(365,611)
Infrastructure Assets - Street Furniture	13	20,550	24,915	45,465	78,750	150,000	(33,285)
Infrastructure Assets - Rights of Way	13	30,931	0	30,931	108,753	145,000	(77,822)
Infrastructure Assets - Irrigation	13	0	16,314	16,314	22,500	30,000	(6,186)
Plant and Equipment	13	0	183,308	183,308	321,264	428,350	(137,956)
Furniture and Equipment	13	0	221,927	221,927	285,894	381,190	(63,967)
Capital Expenditure Totals		181,467	1,079,747	1,261,214	3,161,755	4,150,147	(1,900,541)

Funded By:

Capital Grants and Contributions	87,821	0	0	87,821
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	53,960	136,314	181,750	(82,354)
Own Source Funding - Cash Backed Reserves				
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	1,083	0	1,749,257	1,083
Sculpture and Artworks Reserve	0	30,000	30,000	(30,000)
Public Open Space Reserve	500,000	0	0	500,000
Total Own Source Funding - Cash Backed Reserves	513,879	1,238,000	2,087,257	(724,121)
Own Source Funding - Operations	605,554	1,787,441	1,881,140	(1,181,887)
Capital Funding Total	1,261,214	3,161,755	4,150,147	(1,900,541)



Comments

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

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	31,700	0	31,700
General Purpose Funding - Rates	9,764,380	0	9,764,380
General Purpose Funding - Other	499,703	0	499,703
Law, Order and Public Safety	30,300	0	30,300
Health	94,200	0	94,200
Education and Welfare	29,115	0	29,115
Community Amenities	560,300	0	560,300
Recreation and Culture	368,689	0	368,689
Transport	768,000	0	768,000
Economic Services	145,059	0	145,059
Other Property and Services	500	0	500
Total Operating Revenue	12,291,946	0	12,291,946
Operating Expense			
Governance	(779,998)	(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)
Funding Balance Adjustments			
Add back Depreciation	1,903,230	0	1,903,230
Adjust (Profit)/Loss on Asset Disposal	0	0	0
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	1,282,171	(602,409)	679,762
Capital Revenues			
Grants, Subsidies and Contributions	0	0	0
Proceeds from Disposal of Assets	181,750	0	181,750
Proceeds from Sale of Investments	0	0	0
Total Capital Revenues	181,750	0	181,750

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

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(981,250)	0	(981,250)
Infrastructure - Roads	(223,000)	0	(223,000)
Infrastructure - Car parks	0	(38,904)	(38,904)
Infrastructure - Footpaths	(687,857)	0	(687,857)
Infrastructure - Drainage	(20,000)	(10,000)	(30,000)
Infrastructure - Parks & Reserves	(390,000)	(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)
Net Cash from Capital Activities	(3,968,397)	(3,079,465)	(7,047,862)
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	55,869	0	55,869
Transfer from Reserves	2,087,257	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)
Net Cash from Financing Activities	1,477,008	3,632,374	5,109,382
Net Operations, Capital and Financing	(1,209,218)	(49,500)	(1,258,718)
Opening Funding Surplus(Deficit)	1,209,218	0	1,209,218
Closing Funding Surplus(Deficit)	0	(49,500)	(49,500)

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

COMMUNITY VISION

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

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

Health inspection services and food quality control.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Rates	228,766	2%	Permanent	Interim rates raised after the receipt of the roll from the Valuer General
General Purpose Funding - Other	102,295	26%	Permanent	Increased interest on reserve investments transferred to reserves
Governance	(9,798)	(35%)	Permanent	Grant monies received for the traineeship received in late June 2017
Law, Order and Public Safety	36,264	133%	Permanent	Extra revenue from animal registrations and settlement of a property insurance claim
Education and Welfare	10,649	49%	Timing	Timing of reimbursements
Community Amenities	(74,851)	(17%)	Permanent	Reduced fees from planning applications
			Timing	Timing of grants and contributions
			Permanent	Reduced fees from commercial waste collection fees
Recreation and Culture	(96,164)	(29%)	Timing	Timing of income for lease fees
Transport	63,865	9%	Permanent	Increased revenue in parking
Economic Services	41,934	39%	Permanent	Increased revenue from building fees
Other Property and Services	92	24%	Timing	Timing of reimbursements
Operating Expense				
Governance	116,449	20%	Timing	Timing of WESROC contributions
			Permanent	Reduced expenditure on training
			Non Cash	Non cash employee leave provisions
			Permanent	Reduced insurance expenses
			Timing	Timing of valuation expenses
Education and Welfare	(503,789)	(240%)	Permanent	Repayment of grant monies
Community Amenities	57,119	2%	Permanent	Waste expenses less than forecast offset partially by termination payments
Transport	45,154	2%	Timing/Non cash	Timing of expenditure and non cash adjustments
Economic Services	(19,633)	(6%)	Permanent	Increase in Procott disbursement
			Permanent	Increase in contractors
Other Property and Services	(40,783)	(543%)	Timing	Timing of allocations
Capital Revenues				
Grants, Subsidies and Contributions	87,821		Permanent	Transfer of reserve funds from the Library
Proceeds from Disposal of Assets	(82,354)	(60%)	Permanent	Deferral of fleet replacements

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

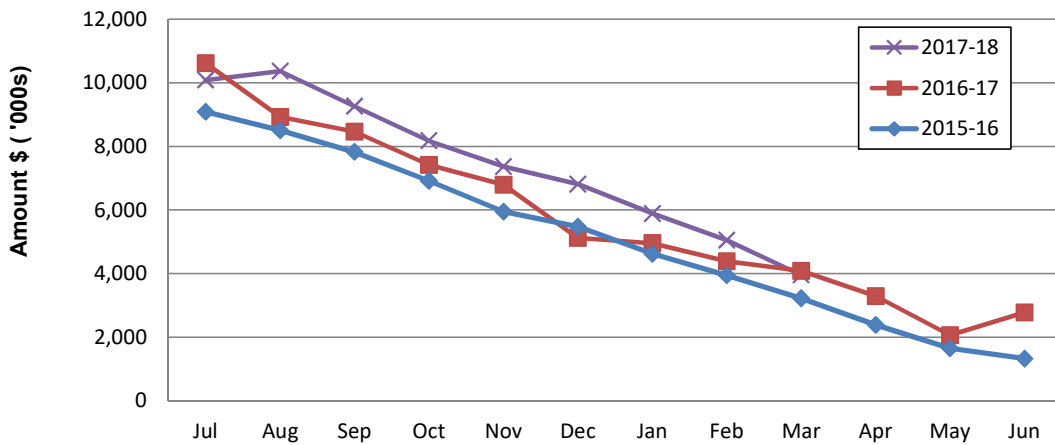
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Capital Expenses				
Land and Buildings	572,326	85%	Timing/Permanent	Timing of expenditure and delayed/deferred projects eg civic centre restoration, new depot site
Infrastructure - Roads	120,815	89%	Timing/Permanent	Timing of expenditure and reduced expenditure
Infrastructure - Car parks	(52,358)		Permanent	Budget amendment
Infrastructure - Footpaths	540,700	84%	Timing/Permanent	Timing of expenditure
Infrastructure - Drainage	(12,804)	(85%)	Timing/Permanent	Timing of expenditure
Infrastructure - Parks & Reserves	47,035	28%	Timing/Permanent	Timing/classification of expenditure
Infrastructure - Miscellaneous	365,611	52%	Timing	Timing/classification of expenditure
Infrastructure - Streetscape	33,285	42%	Timing	Timing of expenditure
Infrastructure - Rights of Way	77,822	72%	Timing	Timing of expenditure
Plant and Equipment	137,956	43%	Permanent	Deferral of fleet replacements
Furniture and Equipment	63,967	22%	Timing	Timing of expenditure
Financing				
Transfer from Reserves	(724,121)	(58%)	Permanent	Refund of grant monies and timing of foreshore projects
Transfer to Reserves	(783,929)	(482%)	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 March 2018

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 Mar 2018	30th June 2017	YTD 31 Mar 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	4,441,741	1,941,931	3,466,688
Cash Restricted	4	11,206,321	10,773,680	10,810,694
Receivables - Rates & Associated	6	542,871	238,896	484,116
Receivables -Other	6	792,908	1,125,984	670,722
Less Provision for Doubtful Debts		(231,564)	(193,165)	(185,000)
Interest / ATO Receivable/Trust		0	0	0
Inventories		37,437	37,437	37,436
		16,789,714	13,924,763	15,284,656
Less: Current Liabilities				
Payables		(1,594,493)	(747,569)	(551,730)
Loans		(124,322)	(449,332)	(14,233)
Provisions		(861,060)	(942,744)	(856,696)
Other		(4)	0	(3)
		(2,579,879)	(2,139,645)	(1,422,662)
Less:				
Cash Reserves	7	(11,206,321)	(10,773,680)	(10,810,694)
Loans - Clubs		(26,459)	(52,365)	(149)
Add:				
Loans		124,322	449,332	14,233
Provisions		861,060	942,744	856,696
Net Current Funding Position		3,962,437	2,351,149	3,922,080

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 March 2018

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.00%	68,513			68,513	NAB	At Call
Business Investment Account	2.50%	1,504,210			1,504,210	NAB	At Call
Trust Bank Account	0.00%			946,618	946,618	NAB	At Call
Cash On Hand	Nil	700			700	N/A	On Hand
(b) Term Deposits							
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	2.35%	809,877			809,877	BANKWEST	05-Apr-18
Term Deposit 78-308-7893	2.46%	757,497			757,497	NAB	03-May-18
Term Deposit 94-238-6189	1.95%		277,912		277,912	NAB	03-Apr-18
Term Deposit 4563175	2.50%		1,459,698		1,459,698	BANKWEST	05-Apr-18
Term Deposit 4543234	2.50%		1,946,074		1,946,074	BANKWEST	30-Apr-18
Term Deposit 24-254-8087	1.95%		2,007,883		2,007,883	NAB	03-Apr-18
Term Deposit 036-157 58-1864	2.59%		1,760,450		1,760,450	WESTPAC	06-Jun-18
Term Deposit 36062109	2.27%		1,557,440.60		1,557,441	CBA	04-Apr-18
Term Deposit 24-677-7784	1.95%		212,109		212,109	NAB	03-Apr-18
Term Deposit 98-664-7758	2.30%		679,805		679,805	NAB	14-May-18
Term Deposit 50-087-4898	1.95%		393,506		393,506	NAB	03-Apr-18
Term Deposit 30-957-7799	2.29%		104,546		104,546	NAB	27-Apr-18
Term Deposit 35-172-6532	2.30%		35,007		35,007	NAB	11-May-18
Term Deposit 15-809-8669	2.47%		589,993		589,993	NAB	23-Apr-18
Term Deposit New	2.55%		181,896		181,896	NAB	05-Jul-18
Total		4,216,362	11,206,321	946,618	16,369,301		

SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	2,342,292	4,447,651	946,618	7,736,561	47.3%
WESTPAC BANKING CORPORATION	0	1,760,450	0	1,760,450	10.8%
BANKWEST	809,877	3,405,772	0	4,215,648	25.8%
COMMONWEALTH BANK OF AUSTRALIA	1,063,493	1,557,441	0	2,620,934	16.0%
ON HAND	700	0	0	700	0.0%
HELD BY THIRD PARTY (GROVE LIBRARY)	0	35,007	0	35,007	0.2%
TOTAL	4,216,362	11,206,321	946,618	16,369,301	100%

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						
	Permanent Changes						
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
				0	3,632,374	(3,582,874)	

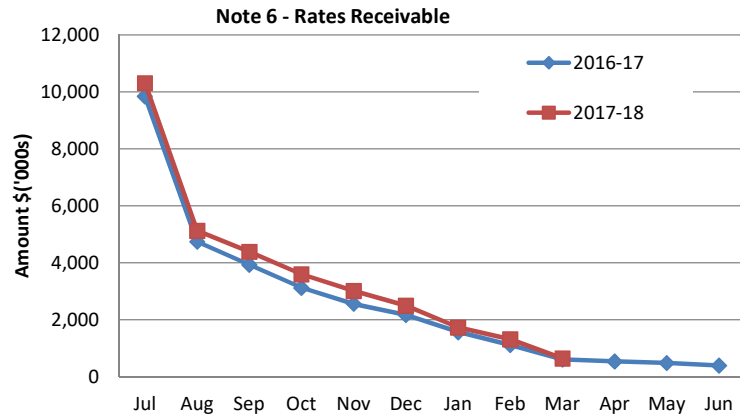
Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus(Deficit)
Non Cash Item

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

Note 6: RECEIVABLES

Receivables - Rates & ESL Receivable

	YTD 31 Mar 2018	YTD 31 Mar 2017	30 June 2017
	\$	\$	\$
Opening Arrears Previous Years	399,448	244,414	238,173
Levied this year	9,993,146	9,536,620	9,244,808
Less Collections to date	(9,745,985)	(9,168,360)	(9,083,533)
Equals Current Outstanding	646,609	612,674	399,448
Net Rates Collectable	646,609	612,674	399,448
% Collected	93.78%	93.74%	95.79%



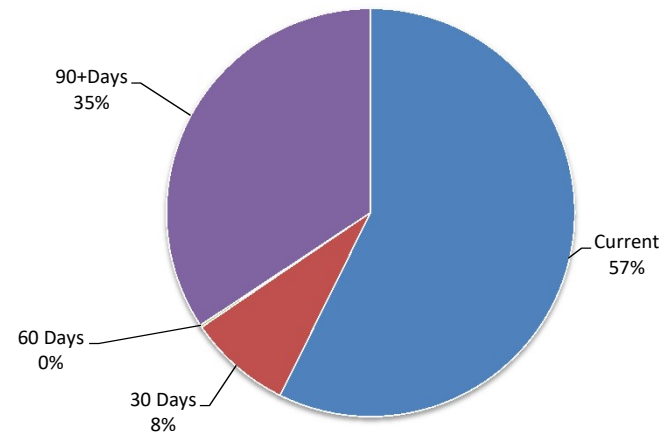
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	46,703	6,681	151	27,963
Total Receivables General Outstanding				81,498

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

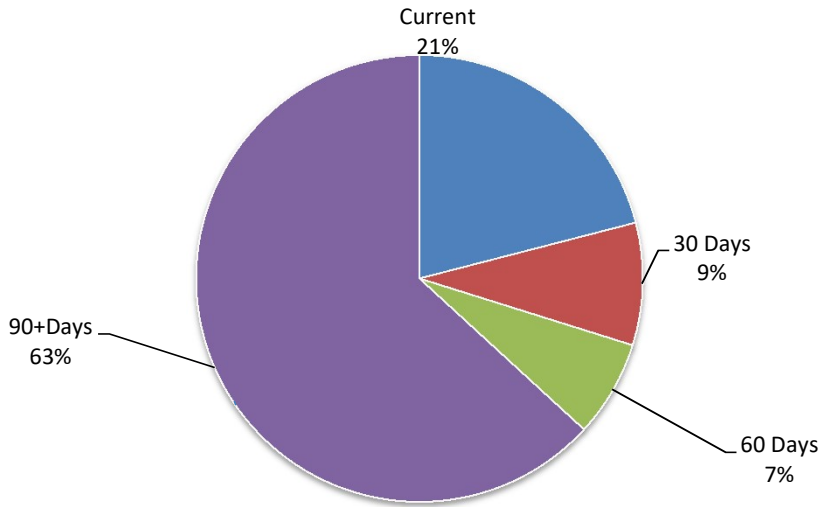
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	124,325	52,500	41,400	374,479
Total Receivables General Outstanding				<u>592,704</u>

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

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

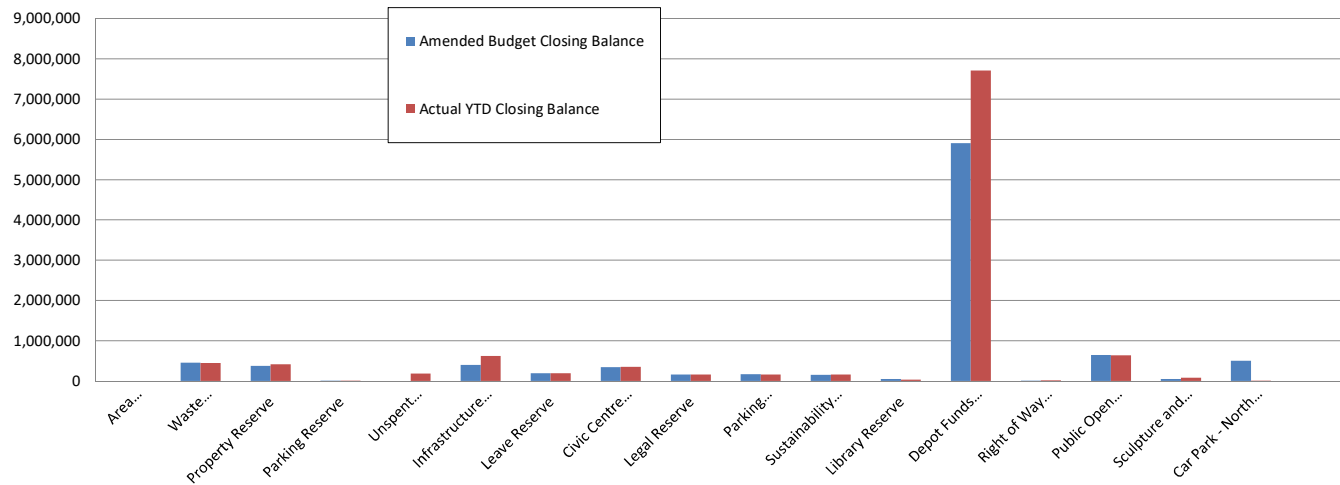
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

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	8,324	0	0	0	0	452,144	449,067
Property Reserve	220	411,917	411,841	11,328	6,925	0	0	(48,000)	0	375,245	418,766
Parking Reserve	221	10,905	10,903	300	206	0	0	0	0	11,205	11,109
Unspent Grants/Funds Reserve	224	0	0	0	639	0	181,896	0	0	0	182,535
Infrastructure Reserve	226	610,494	611,689	12,732	8,295	33,936	0	(260,000)	0	397,162	619,984
Leave Reserve	227	190,618	190,582	5,242	3,612	0	0	0	0	195,860	194,194
Civic Centre Reserve	228	338,489	343,954	9,308	6,410	0	0	0	0	347,797	350,364
Legal Reserve	262	159,880	159,851	4,397	3,030	0	0	0	0	164,277	162,881
Parking Facilities Reserve	266	163,484	163,454	4,496	2,117	0	0	0	0	167,980	165,571
Sustainability Reserve	267	153,438	155,841	4,220	2,904	0	0	0	0	157,658	158,745
Library Reserve	229	47,378	47,378	0	716	0	0	0	(12,796)	47,378	35,298
Depot Funds Reserve	273	7,553,161	7,601,318	101,179	109,183	0	0	(1,749,257)	(1,083)	5,905,083	7,709,418
Right of Way Reserve	276	10,430	10,428	287	198	0	6,900	0	0	10,717	17,526
Public Open Space	292	625,814	625,698	17,210	12,008	0	0	0	0	643,024	637,706
Sculpture and Artworks	299	83,000	0	600	983	0	83,000	(30,000)	0	53,600	83,983
Car Park - North Cottesloe Primary	301	500,000	0	0	9,174	0	500,000	0	(500,000)	500,000	9,174
		11,299,602	10,773,680	182,849	174,724	33,936	771,796	(2,087,257)	(513,879)	9,429,130	11,206,321

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



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

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
					YTD 31 03 2018			
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)	
0	0	0	0		0	0	0	
53,170	(15,358)	42,105	2,203		0	2,203	2,203	

Comments - Capital Disposal/Replacements

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

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	44,450	6,083	8,128,912	7,994,640	0	0	7,994,640
GRV - Residential Vacant (RV)	0.06139	94	3,939,000	241,815	(1,932)	(1,655)	238,228	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	1,673	0	783,532	732,068	0	0	732,068
Sub-Totals		3,506	154,836,175	9,617,725	44,191	4,428	9,666,344	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	(1,090)	(87)	16,263	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	(1,090)	(87)	331,273	478,912	0	0	317,190
Concession							9,997,617				9,768,280
Amount from General Rates							(4,471)				(3,900)
Ex-Gratia Rates							9,993,146				9,764,380
Specified Area Rates							0				0
Totals							9,993,146				9,764,380

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 105 - Community Organisation	207,662		13,206	26,822	194,456	180,840	3,423	14,100
Loan 106 - Civic Centre Extension	389,512		93,626	189,711	295,886	199,801	5,252	27,573
Loan 107 - Joint Library Project	3,779,718		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	325,011	449,333	4,343,723	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 31 March 2018

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant/Contribution Provider	Approval	2017-18	Variations	Operating	Capital	Recoup Status	
			Budget	Additions (Deletions)			Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
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
GOVERNANCE								
Traineeship Program	Department of Local Government and Communities	Y	17,000	(13,000)	4,000		4,000	0
LAW, ORDER & PUBLIC SAFETY								
Neighbourhood Watch	WA Police	Y	500		500			500
COMMUNITY AMENITIES								
Sustainability	Department of Transport	Y	12,500		12,500			12,500
Waste Authority	Department of Environmental Regulation	Y	37,250		37,250			37,250
RECREATION AND CULTURE								
Restoring the Iconic Cottesloe Coast	Department of Planning	Y	0			2,577	2,577	
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	
TRANSPORT								
Direct Grant	Main Roads WA	Y	24,200		24,200		14,014	10,186
ROW Contribution	Resident	Y				2,935	2,935	
PUBLIC WORKS								
Contributions	Miscellaneous	Y	100		100			100
TOTALS			222,324	(13,000)	209,324	87,822	199,780	97,365

Operating
Non-Operating

Operating
Non-operating

222,324
0
222,324

111,959
87,821
199,780

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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 31-Mar-18
	\$	\$	\$	\$
CTF Levies	0	126,732	(125,541)	1,191
Building Services Levies	15,801	95,753	(87,279)	24,275
Infrastructure Deposits	704,072	409,080	(616,272)	496,880
Right of Way Deposits	60,142	0	(5,600)	54,542
Miscellaneous Deposits	151,168	90,005	(100,094)	141,079
	931,183	721,570	(934,786)	717,967

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	
	Buildings							
<input type="radio"/>	Depot Facility	33.4122.2	5,797	400,000	641,250	(394,203)	5,797	
<input checked="" type="radio"/>	Seaview Golf Club Improvements	35.1170.2	38,904	48,000	48,000	(9,096)	38,904	
<input type="radio"/>	Anderson Pavillion	35.4010.2	5,950	22,000	22,000	(16,050)	5,950	
<input type="radio"/>	Caretakers Cottage	35.4041.2	0	5,250	7,000	(5,250)	0	
<input type="radio"/>	Civic Centre Building	35.4050.2	36,548	77,250	103,000	(40,702)	36,548	
<input type="radio"/>	Shine Community Services	35.4190.2	0	7,500	10,000	(7,500)	0	
<input type="radio"/>	Cottesloe Civic Centre Restoration - Gr	35.6030.2	12,975	112,500	150,000	(99,525)	12,975	
<input type="radio"/>	Buildings Total		100,174	672,500	981,250	(572,326)	100,174	
	Roads							
<input type="radio"/>	Marine Parade	39.1126.2	4,665	40,000	70,000	(35,335)	4,665	
<input type="radio"/>	Napier Street	39.1136.2	1,349	28,000	45,000	(26,651)	1,349	
<input type="radio"/>	Various Locations	39.9000.2	7,678	15,000	20,000	(7,322)	7,678	
<input type="radio"/>	Andrews Place	40.1008.2	12	12,000	18,000	(11,988)	12	
<input type="radio"/>	Station Street	40.1038.2	481	40,000	70,000	(39,519)	481	
<input type="radio"/>	Roads Total		14,185	135,000	223,000	(120,815)	14,185	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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
	Car Parks						
	North Cottesloe Primary School	5.4150.2 4,358	0	0	0	0	
	Seaview Golf Club	6.1171.2 48,000	0	0	48,000	0	Budget amendment Aug 17
	Car Parks Total	52,358	0	0	48,000	0	
	Footpaths						
●	Alexandra Avenue	15.1006.2 6,160	4,647	6,200	1,513	6,160	
●	Athlestan Street	15.1010.2 5,199	3,753	5,000	1,446	5,199	
●	Burt Street	15.1034.2 5,118	4,125	5,500	993	5,118	
○	Curtin Avenue	15.1048.2 12	46,503	62,000	(46,491)	12	
○	Dalgety Street	15.1050.2 0	3,753	5,000	(3,753)	0	
○	Deane Street	15.1052.2 3,059	0	0	3,059	3,059	
●	Grant Street	15.1082.2 11,970	9,453	12,600	2,517	11,970	
●	Macarthur Street	15.1118.2 5,721	3,225	4,300	2,496	5,721	
○	Marine Parade	15.1126.2 16,060	173,534	177,534	(157,474)	16,060	
●	Melville Street	15.1130.2 5,059	4,125	5,500	934	5,059	
●	Pearse Street	15.1148.2 16,629	14,253	19,000	2,376	16,629	
●	Railway Street	15.1156.2 10,699	8,247	11,000	2,452	10,699	
○	Station Street	15.1176.2 0	269,223	269,223	(269,223)	0	
●	Various Locations	15.9000.2 9,038	15,000	20,000	(5,962)	9,038	
○	Bike Plan Works	15.9000.2 9,417	85,000	85,000	(75,583)	9,417	
○	Footpaths Total	104,141	644,841	687,857	(540,700)	104,141	
	Drainage/Culverts						
●	Drainage Construction	11.9000.2 27,804	15,000	20,000	12,804	27,804	
●	Drainage/Culverts Total	27,804	15,000	20,000	12,804	27,804	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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
	Parks and Ovals						
	Car Park No 1	28.5010.2 2,440	0	0	2,440	2,440	
○	Playground - Railway Street	29.1156.2 0	50,000	150,000	(50,000)	(50,000)	
	Foreshore - Shaded Seating	29.5011.2 120	0	0	120	0	
	Foreshore - Signage	29.6082.2 96	0	0	96	96	
○	Disability Playground Equipment Playground Equipment (Near Kite Surfing Car Park)	29.9000.2 0	0	25,000	0	0	
	Civic Centre Grounds	30.5060.2 0	15,000	40,000	(15,000)	0	
	Restoring the Iconic Cottesloe Coast	30.6030.2 0	25,000	70,000	(25,000)	(25,000)	
○	Reticulation	30.6085.2 1,990	0	0	1,990	1,990	
●	Natural Area Management	30.9000.2 448	22,500	30,000	(22,052)	(22,052)	
○		30.9000.5 89,794	56,253	75,000	33,541	33,541	
	Parks and Ovals Total	94,888	168,753	390,000	(73,865)	(58,985)	
	Miscellaneous Infrastructure						
●	Sculpture	43.9000.2 58,840	70,000	70,000	(11,160)	0	
	Cottesloe Beach	45.1047.2 120	0	0	120	0	
○	Smart Parking	45.1138.2 0	15,000	20,000	(15,000)	0	
○	Beach Access Paths	45.4131.2 27,652	130,000	130,000	(102,348)	27,652	
	Foreshore - Access For All	45.6065.2 156	0	0	156	156	
○	Foreshore Development	45.6080.2 71,232	250,000	250,000	(178,768)	(178,768)	
●	Pylon Restoration	45.6140.2 211,719	243,500	243,500	(31,781)	(31,781)	
○		369,719	708,500	713,500	(338,781)	(182,741)	
	Miscellaneous Infrastructure Total						
	Streetscapes						
○	Various Locations - New	31.9000.2 567	9,375	12,500	(8,808)	567	
○	Street Tree Planting	31.9000.5 19,983	52,000	100,000	(32,017)	19,983	
	Street Tree Planting - Renewal - Napoleon Street	42.1138.2 8,135	8,000	25,000	135	8,135	
	Town Centre	42.8999.2 8,567	0	0	8,567	8,567	
●	Various Locations - Renewal	42.9000.2 7,713	9,375	12,500	(1,662)	7,713	
○	Waterwise Verge Scheme	42.9000.7 500	0	0	500	500	
	Streetscapes Total	45,465	78,750	150,000	(33,285)	45,465	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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
	Right of Ways						
●	Right of Way 4	24.2020.2	9,902	9,003	12,000	899	0
○	Right of Way 20	24.2100.2	10,207	33,753	45,000	(23,546)	0
○	Right of Way 21	24.2105.2	589	50,997	68,000	(50,408)	0
●	Various Locations	24.9000.2	10,233	15,000	20,000	(4,767)	10,233
○	Right of Way Total		30,931	108,753	145,000	(77,822)	10,233
	Irrigation						
○	Various Locations	20.9000.2	16,314	22,500	30,000	(6,186)	16,314
○	Irrigation Total		16,314	22,500	30,000	(6,186)	16,314
	Plant , Equip. & Vehicles Total						
○	Disability Equipment	46.9000.2.57	5,339	15,450	20,600	(10,111)	0
○	Plant and Equipment	47.9000.2.57	177,969	305,814	407,750	(127,845)	(127,845)
○	Plant , Equip. & Vehicles Total		183,308	321,264	428,350	(137,956)	(127,845)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	
	Furniture & Office Equip.							
<input checked="" type="radio"/>	CCTV	49.9000.8	109,393	108,753	145,000	640	109,393	
<input checked="" type="radio"/>	Survey Equipment	49.9000.10	5,580	5,250	7,000	330	0	
	Software Upgrades - Customer							
<input checked="" type="radio"/>	Request Management	49.9000.11	50,696	60,000	80,000	(9,304)	0	
<input type="radio"/>	Mobile Device Replacement	49.9000.12	1,512	12,408	16,545	(10,896)	1,512	
<input checked="" type="radio"/>	Software Upgrades - Website	49.9000.13	29,593	37,500	50,000	(7,907)	29,593	
<input type="radio"/>	Hardware Replacement	49.9000.14	6,019	37,500	50,000	(31,481)	6,019	
<input checked="" type="radio"/>	Agenda Software Replacement	49.9000.15	19,134	24,483	32,645	0	19,134	
<input checked="" type="radio"/>	Furniture & Office Equip. Total		221,927	285,894	381,190	(39,388)	54,746	
<input type="radio"/>	Capital Expenditure Total		1,261,214	3,161,755	4,150,147	(1,880,320)	3,491	

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING MARCH 2018 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 24 APRIL 2018

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
1/03/2018	00026698	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
1/03/2018	00026699	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
1/03/2018	1331.100-01	Jaymar Pumps	Pump repairs	\$ 2,123.00
1/03/2018	1331.1099-01	O'Connor Lawnmower & Chainsaw Centre	Hardware supplies	\$ 249.00
1/03/2018	1331.1115-01	Green Skills Inc	Manual weeding and spot spraying	\$ 1,083.50
1/03/2018	1331.1239-01	One Fire Group	Inspection	\$ 220.00
1/03/2018	1331.1340-01	F J Fitzsimmons & Co	Asphalt works	\$ 10,738.20
1/03/2018	1331.1479-01	Environmental Wastewater C S Pty Ltd	Sweeping services 1/1/18 - 31/3/18	\$ 7,136.71
1/03/2018	1331.1485-01	Smart Parking Ltd	Maintenance agreement	\$ 2,727.00
1/03/2018	1331.1503-01	Diamond Hire	Equipment hire	\$ 500.00
1/03/2018	1331.1724-01	Jason Sign Makers	Signage supplies	\$ 405.90
1/03/2018	1331.1742-01	Onsite Rentals Pty Ltd	Portable toilet hire for various events 2018	\$ 990.00
1/03/2018	1331.188-01	Bob Jane T-Mart	Tyres supplies	\$ 686.00
1/03/2018	1331.19-01	McLeod's Barristers & Solicitors	Legal services	\$ 463.76
1/03/2018	1331.2056-01	Scotts Scrubbing & Sweeping Service	Footpath cleaning	\$ 4,950.00
1/03/2018	1331.2087-01	Australian Wide Taxation	FBT Seminar	\$ 900.00
1/03/2018	1331.210-01	Hays Specialist Recruitment (Aust.) Pty Ltd	Temporary engineering personnel	\$ 1,536.16
1/03/2018	1331.2223-01	AAA Asphalt Surfaces	Asphalt supplies	\$ 935.00

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
1/03/2018	1331.2341-01	Electricity Generation and Retail Corporation	Electricity charges - 109 Broome Street	\$ 1,664.20
1/03/2018	1331.29-01	Fuji Xerox Australia Pty Ltd	Printing expenses	\$ 660.91
1/03/2018	1331.37-01	Winc Australia Pty Limited	Stationery supplies	\$ 121.33
1/03/2018	1331.516-01	SAI Global Limited	Membership fees	\$ 850.45
1/03/2018	1331.544-01	B M Pember	IT software consultancy	\$ 4,950.00
1/03/2018	1331.62-01	Bunnings Group Ltd	Hardware items	\$ 16.99
1/03/2018	1331.627-01	Imprint Plastic	2 desk plaques	\$ 30.80
1/03/2018	1331.642-01	David Gray & Co Pty Ltd	Bin hardware supplies	\$ 115.50
1/03/2018	1331.645-01	Cobblestone Concrete	Installation of footpath - MacArthur Street	\$ 6,293.16
1/03/2018	1331.89-01	Major Motors Pty Ltd	Vehicle service	\$ 280.24
1/03/2018	1331.94-01	Insight CCS Pty Ltd	After hours call service	\$ 610.61
1/03/2018	1334.98000-01	Australian Taxation Office	Business activity statement	\$ 10,284.45
6/03/2018	00026700	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
6/03/2018	00026701	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
6/03/2018	00026702	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
7/03/2018	00026703	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
7/03/2018	00026704	Town of Cottesloe	Correct cheques out of alignment	\$ 1,000.00
7/03/2018	00026705	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
7/03/2018	00026706	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
7/03/2018	00026707	Town of Cottesloe	Correct cheques out of alignment	\$ 1,000.00
7/03/2018	00026708	Town of Cottesloe	Correct cheques out of alignment	\$ 1,500.00
8/03/2018	00026709	City of Nedlands	Capital works projects - engineering service	\$ 8,445.80
8/03/2018	00026710	Peter O'Dea	Pedestrian aisle line marking	\$ 300.00
8/03/2018	00026711	Reynolds Strata Services	Bond refund	\$ 200.00
8/03/2018	00026712	Yalaba Pty Ltd	Bond refund	\$ 1,500.00
8/03/2018	00026713	M Lizee	Bond refund	\$ 1,000.00
8/03/2018	00026714	Distinctive Homes WA Pty Ltd	Bond refund	\$ 1,500.00
8/03/2018	00026715	Distinctive Homes WA Pty Ltd	Bond refund	\$ 1,500.00
8/03/2018	00026716	J P Broadhurst	Bond refund	\$ 1,000.00
8/03/2018	00026717	Nexus Home Improvements Pty Ltd	Bond refund	\$ 1,500.00
8/03/2018	00026718	P R Macfarlane	Bond refund	\$ 1,500.00
8/03/2018	00026719	S A Nelson	Bond refund	\$ 1,500.00
8/03/2018	00026720	Prompt Roofing	Bond refund	\$ 1,500.00
8/03/2018	00026721	Residential Building WA	Bond refund	\$ 1,500.00
8/03/2018	00026722	C H Werner	Bond refund	\$ 1,500.00
8/03/2018	00026723	K D Hitchen	Bond refund	\$ 1,000.00

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
8/03/2018	00026724	S B Coxon	Bond refund	\$ 1,500.00
8/03/2018	00026725	Louvre Shade	Bond refund	\$ 1,000.00
8/03/2018	1332.1903-01	Click Super	Staff superannuation contributions	\$ 19,240.21
8/03/2018	1333.1131-01	Globe Australia Pty Ltd	Fertiliser supplies	\$ 5,559.40
8/03/2018	1333.1157-01	GHD Pty Ltd	Detailed engineering drawings	\$ 13,310.00
8/03/2018	1333.122-01	Jackson McDonald Services Pty Ltd	Legal advice	\$ 4,308.50
8/03/2018	1333.1280-01	ICEA Ltd	Council's donation	\$ 3,850.00
8/03/2018	1333.1509-01	Mastec Australia Pty Ltd	Supply and delivery of bin hardware	\$ 1,211.32
8/03/2018	1333.1584-01	Ozwashroom - R & R Dawood Trading Pty Ltd	Hardware items	\$ 560.00
8/03/2018	1333.1835-01	Mustang Three T/A Key2Creative	Design updates and printing	\$ 913.00
8/03/2018	1333.1858-01	CLAW Environmental Pty Ltd	Removal of unrepairable broken bins	\$ 143.00
8/03/2018	1333.19-01	McLeod's Barristers & Solicitors	Legal advice	\$ 223.76
8/03/2018	1333.1915-01	Marketforce Pty Ltd	Cottesloe News in POST newspaper	\$ 2,029.49
		Stone Supplies WA Pty Ltd T/A Creation		
8/03/2018	1333.1997-01	Landscape Supplies	Limestone supplies	\$ 1,001.60
8/03/2018	1333.2006-01	Peter Baxendale Consulting Engineer	Structural assessment of sculpture	\$ 1,980.00
8/03/2018	1333.201-01	The Environmental Printing Company	Printing supplies	\$ 4,191.00
8/03/2018	1333.2028-01	Bug Busters	Pest control services	\$ 165.00
8/03/2018	1333.2034-01	ColleaguesNagels Pty Ltd	Infringement rolls	\$ 2,628.70
8/03/2018	1333.2052-01	Xorro Print & signage Specialists	Signage supplies	\$ 525.25
8/03/2018	1333.210-01	Hays Specialist Recruitment (Aust.) Pty Ltd	Temporary staff	\$ 701.89
8/03/2018	1333.2159-01	A Morrissey	Reimbursement	\$ 89.96
		AJ Loo Investments Pty Ltd ATF AJ Loo		
8/03/2018	1333.2408-01	Investments Family Trust	Catering supplies	\$ 19.14
8/03/2018	1333.2471-01	Pound Coffee Roastery Pty Ltd	Catering supplies	\$ 100.00
8/03/2018	1333.2472-01	Heyder and Shears	Noise modelling for Civic Centre	\$ 1,375.00
8/03/2018	1333.2473-01	J E Vince-Jones	Bond refund	\$ 300.00
8/03/2018	1333.2474-01	E Fairbrother	Bond refund	\$ 200.00
8/03/2018	1333.2477-01	F Hood	Bond refund	\$ 200.00
8/03/2018	1333.2478-01	Prospero Productions Pty Ltd	Bond refund	\$ 300.00
8/03/2018	1333.292-01	Don Russell Homes Pty Ltd	Bond refund	\$ 1,082.23
8/03/2018	1333.33-01	Cottesloe Medical Centre	Pre-employment medical assessment	\$ 165.00
8/03/2018	1333.38-01	Veolia Environmental Services	Tip & return of seaview skip bin	\$ 486.15
8/03/2018	1333.610-01	Construction Training Fund	CTF Levies December 2017	\$ 23,369.59
8/03/2018	1333.62-01	Bunnings Group Ltd	Consumption supplies	\$ 7.60
8/03/2018	1333.645-01	Cobblestone Concrete	Footpath repair - Marine Parade & George Street	\$ 1,540.00

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
8/03/2018	1333.661-01	T-Quip	Plant service	\$ 482.81
8/03/2018	1333.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 225.50
8/03/2018	1333.781-01	Seton Australia Pty Ltd	Hardware supplies	\$ 198.00
8/03/2018	1333.79-01	Perth Irrigation Centre	Reticulation parts supplies	\$ 389.95
8/03/2018	1333.87-01	Repco	Hardware supplies	\$ 33.66
8/03/2018	1333.89-01	Major Motors Pty Ltd	Brake switch repair	\$ 218.63
12/03/2018	1335.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 632.90
12/03/2018	1335.2-01	Australian Services Union	Payroll deduction	\$ 247.14
12/03/2018	1335.3-01	Department of Human Services	Payroll deduction	\$ 280.66
13/03/2018	1336.1520-01	Department of Commerce Building	BSL February 2018	\$ 12,582.53
13/03/2018	1337.610-01	Construction Training Fund	CTF Levy February 2018	\$ 7,319.83
13/03/2018	1338.2023-01	Fines Enforcement Registry	Lodgement fees	\$ 3,009.00
15/03/2018	00026726	City of Nedlands	Wesroc contributions	\$ 3,677.30
15/03/2018	1339.1099-01	O'Connor Lawnmower & Chainsaw Centre	Hardware supplies	\$ 156.00
15/03/2018	1339.1473-01	Eco Resources Pty Ltd	Receiver of waste and rubble	\$ 1,364.00
15/03/2018	1339.1626-01	Young's Plumbing Service Pty Ltd	Service - drinks fountain at Main Beach	\$ 194.75
15/03/2018	1339.1724-01	Jason Sign Makers	Signage supplies	\$ 178.20
15/03/2018	1339.1878-01	Syrinx Environmental Pty Ltd	Weed spraying treatment in various areas	\$ 2,992.00
15/03/2018	1339.1915-01	Marketforce Pty Ltd	Advertising	\$ 5,208.48
15/03/2018	1339.1924-01	TechnolgyOne Ltd T/A Digital Mapping Solutions	Landgate/GIS services	\$ 1,980.00
15/03/2018	1339.1927-01	Michael Page International (Australia) Pty Ltd	Temporary staff	\$ 7,874.54
15/03/2018	1339.2052-01	Xorro Print & signage Specialists	Signage supplies	\$ 207.90
15/03/2018	1339.210-01	Hays Specialist Recruitment (Aust.) Pty Ltd	Temporary engineering personnel	\$ 8,337.72
15/03/2018	1339.2132-01	Safeway Building and Renovations Pty Ltd	Roof repairs	\$ 4,620.00
15/03/2018	1339.2191-01	Air Concepts Pty Ltd TA Airflow Maintenance Co	Routine maintenance check	\$ 150.15
15/03/2018	1339.2466-01	TenderLink	Tender services	\$ 165.00
15/03/2018	1339.2475-01	T Meegan	Hall hire fee refund	\$ 2,560.00
15/03/2018	1339.2480-01	S Martin	Bond refund	\$ 250.00
15/03/2018	1339.2481-01	J A Dimsey	Bond refund	\$ 7,260.00
15/03/2018	1339.2482-01	Southern Cross Austereo	Bond refund	\$ 200.00
15/03/2018	1339.37-01	Winc Australia Pty Limited	Stationery supplies	\$ 78.47
15/03/2018	1339.46-01	Professional Tree Surgeons	Pruning service	\$ 2,300.00
15/03/2018	1339.557-01	Worldwide Online Printing	Bin tags for bin tagging program	\$ 1,233.29
15/03/2018	1339.561-01	Perth Region NRM	Supply natural areas Services	\$ 5,500.00

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
15/03/2018	1339.62-01	Bunnings Group Ltd	Hardware supplies	\$ 146.43
15/03/2018	1339.645-01	Cobblestone Concrete	Footpath reinstatements	\$ 3,080.00
15/03/2018	1339.695-01	Cardno (WA) Pty Ltd	Coastal adaptation & protection project	\$ 8,671.30
15/03/2018	1339.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 690.00
15/03/2018	1339.86-01	Statewide Line Marking	Line marking services	\$ 2,777.28
15/03/2018	1339.88-01	Managed IT Pty Ltd	IT services	\$ 10,930.28
15/03/2018	1339.894-01	HiscoNFE Pty Ltd	Catering supplies	\$ 128.90
15/03/2018	1339.91-01	Claremont Asphalt	Removal of waste and rubble	\$ 2,200.00
15/03/2018	1339.931-01	Zurich Australian Insurance Limited	Insurance excess	\$ 300.00
16/03/2018	1340.1098-01	National Australia Bank Business Visa		\$ 1,104.26
			IT equipment supplies - \$135.00	
			Vehicle registration searches - \$17.35	
			Software item - \$859.00	
			Vehicle registration searches - \$7.00	
			Vehicle registration searches - \$17.35	
			Elected member training - \$40.00	
			Mailchimp subscriptions - \$18.99	
			Bank card fees - \$9.57	
16/03/2018	1341.85-01	Western Metropolitan Regional Council	Composting workshop 2017 contributions	\$ 2,336.78
16/03/2018	1342.602-01	WA Treasury Corporation	Loan 107 repayment	\$ 223,274.72
23/03/2018	00026727	Telstra Corporation Limited	Telephone charges	\$ 2,761.45
23/03/2018	00026728	Water Corporation	Water charges	\$ 1,120.55
23/03/2018	00026729	Water Corporation	Water charges	\$ 8,056.95
		Marley Investments 2017 Pty Ltd & Natkym		
23/03/2018	00026730	Investments Pty Ltd	Rates refund	\$ 1,559.66
23/03/2018	00026731	Prompt Roofing	Bond refund	\$ 1,500.00
23/03/2018	00026732	Water Corporation	Water charges	\$ 1,779.08
23/03/2018	1343.105-01	Active Transport & Tilt Tray Service	Transport vehicle	\$ 143.00
23/03/2018	1343.1099-01	O'Connor Lawnmower & Chainsaw Centre	Hardware supplies	\$ 676.40
23/03/2018	1343.1131-01	Globe Australia Pty Ltd	Lighting supplies	\$ 1,127.50
23/03/2018	1343.1133-01	Lock, Stock & Farrell Locksmith Pty Ltd	Keys	\$ 152.00
23/03/2018	1343.1245-01	Nu-Trac Rural Contracting	Beach cleaning	\$ 10,422.00
23/03/2018	1343.128-01	Total Packaging (WA) Pty Ltd	Dog waste bags	\$ 5,033.60
23/03/2018	1343.1458-01	Enware Australia Pty Ltd	Buttons replacement	\$ 2,252.80
23/03/2018	1343.1473-01	Eco Resources Pty Ltd	Waste rubble	\$ 341.00
23/03/2018	1343.1503-01	Diamond Hire	Equipment hire	\$ 400.00

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
23/03/2018	1343.1724-01	Jason Sign Makers	Beach project signage	\$ 1,535.82
23/03/2018	1343.1725-01	Rusted Solutions	Consumption supplies	\$ 557.30
23/03/2018	1343.1790-01	Altiform Pty Ltd	Fabrication & repairs of sculpture	\$ 880.00
23/03/2018	1343.19-01	McLeod's Barristers & Solicitors	Legal advice	\$ 402.86
23/03/2018	1343.1915-01	Marketforce Pty Ltd	Cottesloe news page in POST newspaper	\$ 2,029.49
23/03/2018	1343.1924-01	TechnolgyOne Ltd T/A Digital Mapping Solutions	GIS services	\$ 1,716.00
23/03/2018	1343.1931-01	Arthur D Riley & Co Ltd	Quarterly support	\$ 4,605.00
23/03/2018	1343.1933-01	Moore Stephens	Training session for elected members	\$ 2,200.00
23/03/2018	1343.1956-01	Toolmart Australia Pty Ltd	Hardware supply and replacement	\$ 599.00
23/03/2018	1343.1965-01	LSV Borrello Lawyers	Legal advice	\$ 1,143.45
23/03/2018	1343.2029-01	Yabrn Pty Ltd TA Snap Claremont	Scanning and printing services	\$ 49.50
23/03/2018	1343.2067-01	Solo Resource Recovery t/as Solo Waste Aust Pty Ltd	Waste collection and disposal	\$ 125,847.19
23/03/2018	1343.210-01	Hays Specialist Recruitment (Aust.) Pty Ltd	Casual administration officer	\$ 6,015.66
23/03/2018	1343.2107-01	MEC 929 Pty Ltd T/A Murphy's Electrical Company	Main Beach floodlight repair	\$ 2,253.90
23/03/2018	1343.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood	Catering supplies	\$ 1,122.00
23/03/2018	1343.2249-01	1905 Catering & Blue Bean Cafe	Catering supplies	\$ 159.00
23/03/2018	1343.2341-01	Electricity Generation and Retail Corporation	Electricity charges	\$ 13,849.30
23/03/2018	1343.2354-01	CSCH Pty Ltd t/as Charles Service Company	Monthly cleaning services	\$ 4,626.63
23/03/2018	1343.2460-01	Priestman & Sharp	Vehicle repair	\$ 226.91
23/03/2018	1343.2463-01	Metal Sign & Label Pty Ltd	Signs & labels	\$ 3,716.90
23/03/2018	1343.2483-01	N Weir	Bond refund	\$ 200.00
23/03/2018	1343.2485-01	S D Harben	Refund of building application fee	\$ 2,442.10
23/03/2018	1343.37-01	Winc Australia Pty Limited	Stationery supplies	\$ 1,042.98
23/03/2018	1343.38-01	Veolia Environmental Services	Tip & return of seaview skip bin	\$ 470.83
23/03/2018	1343.46-01	Professional Tree Surgeons	Branches removal	\$ 1,078.00
23/03/2018	1343.540-01	Kerb Doctor	Barrier kerb Installation in R.O.W.4	\$ 528.00
23/03/2018	1343.55-01	Shire of Peppermint Grove	Contribution - Shade sail	\$ 5,500.00
23/03/2018	1343.600-01	Procott Incorporated	Procott disbursement	\$ 123,566.30
23/03/2018	1343.62-01	Bunnings Group Ltd	Hardware supplies	\$ 216.69
23/03/2018	1343.645-01	Cobblestone Concrete	Footpath installation on Marine Parade & Eileen Street	\$ 5,044.71
23/03/2018	1343.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 165.00

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
23/03/2018	1343.77-01	Galvins Plumbing Supplies	Shower parts supplies	\$ 157.07
23/03/2018	1343.79-01	Perth Irrigation Centre	Replacement of reticulation controller	\$ 1,107.05
23/03/2018	1343.84-01	West Australian Local Government Association	Training course	\$ 567.00
23/03/2018	1343.85-01	Western Metropolitan Regional Council	Transfer station waste disposal expenses	\$ 11,183.17
23/03/2018	1343.88-01	Managed IT Pty Ltd	Exclaimer email services	\$ 1,407.45
23/03/2018	1343.89-01	Major Motors Pty Ltd	Routine truck service	\$ 388.03
23/03/2018	1343.91-01	Claremont Asphalt	Empty rubbish bay	\$ 1,980.00
23/03/2018	1344.1903-01	Click Super	Staff superannuation contributions	\$ 19,255.65
26/03/2018	1345.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 632.90
26/03/2018	1345.2-01	Australian Services Union	Payroll deduction	\$ 247.14
26/03/2018	1345.3-01	Department of Human Services	Payroll deduction	\$ 280.66
26/03/2018	1346.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$ 6,518.28
29/03/2018	00026733	Australia Post	Post office box services	\$ 308.00
29/03/2018	00026734	Telstra Corporation Limited	Service charges	\$ 1,243.91
29/03/2018	00026735	Water Corporation	Water charges	\$ 118.22
29/03/2018	00026736	Barrier Reef Pools	Overpayment of building application fee	\$ 4.70
29/03/2018	00026737	J Weinstein	Cancelled cheque	\$ 200.00
29/03/2018	00026738	Cruizer Pty Ltd	Bond refund	\$ 1,015.00
29/03/2018	00026739	Town of Cottesloe	Correction - Trust 2-1209	\$ 200.00
29/03/2018	1347.100-01	Jaymar Pumps	Bore pump diagnosis and repair	\$ 385.00
29/03/2018	1347.1074-01	Freiberg Office Solutions Pty Ltd	Office refit	\$ 5,079.44
29/03/2018	1347.1099-01	O'Connor Lawnmower & Chainsaw Centre	Hardware supplies	\$ 115.60
29/03/2018	1347.1361-01	Department of Transport	Vehicle search fees	\$ 1,604.65
29/03/2018	1347.139-01	Australia Post	Daily mail collection and delivery	\$ 2,995.33
29/03/2018	1347.1464-01	D U Electrical Pty Ltd	Wiring fault finding	\$ 220.00
29/03/2018	1347.1473-01	Eco Resources Pty Ltd	Receiver of waste/rubble	\$ 1,534.50
29/03/2018	1347.1479-01	Environmental Wastewater C S Pty Ltd	Sweeping services Feb18	\$ 5,181.45
29/03/2018	1347.1481-01	Battery World O'Connor	Hardware supplies	\$ 269.00
29/03/2018	1347.1485-01	Smart Parking Ltd	Data - Feb 2018	\$ 2,727.00
29/03/2018	1347.1509-01	Mastec Australia Pty Ltd	Various size waste bins	\$ 4,732.20
29/03/2018	1347.1576-01	Edinger Real Estate	Depot lease	\$ 17,423.49
29/03/2018	1347.1640-01	Bicycle Network Victoria	Super Sunday Recreational Bike Count 2018	\$ 2,574.00
29/03/2018	1347.1663-01	General Lighting Services WA	Bi-annual emergency & exit light test	\$ 580.25
29/03/2018	1347.183-01	Porter Consulting Engineers	Safety review and report	\$ 935.00
29/03/2018	1347.1844-01	Blue Tang (WA) Pty Ltd	Site visit and photography	\$ 1,469.35

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
29/03/2018	1347.19-01	McLeod's Barristers & Solicitors	Legal advice	\$ 2,706.62
29/03/2018	1347.1927-01	Michael Page International (Australia) Pty Ltd	Temporary staff	\$ 4,073.04
29/03/2018	1347.1950-01	Dickies Tree Service	Pruning services	\$ 2,134.00
29/03/2018	1347.1965-01	LSV Borrello Lawyers	Legal advice	\$ 435.60
29/03/2018	1347.2029-01	Yabrn Pty Ltd TA Snap Claremont	Printing services	\$ 33.50
29/03/2018	1347.2056-01	Scotts Scrubbing & Sweeping Service	Footpaths pressure cleaning services	\$ 4,950.00
29/03/2018	1347.2066-01	Infocouncil Pty Ltd	Infocouncil agendas & minutes program implementation	\$ 1,416.80
29/03/2018	1347.2067-01	Solo Resource Recovery t/as Solo Waste Aust Pty Ltd	Waste removal	\$ 68,287.50
29/03/2018	1347.210-01	Hays Specialist Recruitment (Aust.) Pty Ltd	Temporary casual staff	\$ 3,898.85
29/03/2018	1347.2159-01	A Morrissey	Staff smart rider card	\$ 70.00
29/03/2018	1347.24-01	ZircoDATA Pty Ltd	Record storage	\$ 171.92
29/03/2018	1347.2466-01	TenderLink	Tenderlink software	\$ 2,915.00
29/03/2018	1347.2469-01	Quercus Australia Pty Ltd ATFT Arbor Logic Unit	Tree protection management plan	\$ 1,859.00
29/03/2018	1347.286-01	Trust T/A Arbor Logic	Bond refund	\$ 456.19
29/03/2018	1347.29-01	D Humphrey		
29/03/2018	1347.29-01	Fuji Xerox Australia Pty Ltd	Printing consumptions	\$ 1,480.89
29/03/2018	1347.45-01	Town of Mosman Park	Contribution to 2018 Australia Day	\$ 3,144.50
29/03/2018	1347.544-01	B M Pember	IT software consultancy	\$ 5,610.00
29/03/2018	1347.574-01	Burgess Rawson (WA) Pty Ltd	Carpark rent	\$ 6,500.45
29/03/2018	1347.580-01	St John Ambulance Australia (WA) Inc	First aid kits	\$ 457.93
29/03/2018	1347.62-01	Bunnings Group Ltd	Concrete supplies	\$ 192.73
29/03/2018	1347.642-01	David Gray & Co Pty Ltd	Bin supplies	\$ 1,045.00
29/03/2018	1347.656-01	Surf Life Saving Western Australia	Surf life saving contract service	\$ 34,371.63
29/03/2018	1347.661-01	T-Quip	Plant service	\$ 388.23
29/03/2018	1347.759-01	Adshel Street Furniture Pty Ltd	Posters and space booked in bus panes	\$ 583.00
29/03/2018	1347.80-01	Kennards Hire Pty Ltd	Equipment hire	\$ 355.00
29/03/2018	1347.82-01	Civica Pty Ltd	Civica Authority support	\$ 473.55
29/03/2018	1347.85-01	Western Metropolitan Regional Council	Transfer station waste disposal expenses	\$ 34,107.04
29/03/2018	1347.91-01	Claremont Asphalt	Removal of waste/rubble	\$ 1,980.00
29/03/2018	1347.94-01	Insight CCS Pty Ltd	After hour call service	\$ 481.20
29/03/2018	1347.951-01	Melville Subaru	Passenger vehicle	\$ 46,348.51
29/03/2018	1348.2486-01	Buick Holdings Pty Ltd	Passenger vehicle	\$ 31,844.20
29/03/2018	1349.2487-01	Family Nurturing Centre Inc	Bond refund	\$ 200.00

LIST OF ACCOUNTS - MARCH 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
31/03/2018	1350.98000-01	Australian Taxation Office	Payroll deduction	\$ 12,659.37
1/03/2018		National Australia Bank	Bank fees	\$ 13.83
1/03/2018		National Australia Bank	Bank fees	\$ 431.48
1/03/2018		National Australia Bank	Bank fees	\$ 908.97
2/03/2018		Refund of Duplicate Payment		\$ 100.00
5/03/2018		Commonwealth Bank of Australia	Bank fees	\$ 242.33
6/03/2018		Town of Cottesloe - National Australia Bank	Transfer to investment account	\$ 120,000.00
7/03/2018		Town of Cottesloe staff	Fortnightly payroll	\$ 97,189.11
13/03/2018		Town of Cottesloe - National Australia Bank	Transfer to investment account	\$ 147,000.00
13/09/2018		National Australia Bank	Transfer to reserve deposits	\$ 6,900.00
14/03/2018		Town of Cottesloe - National Australia Bank	Transfer to investment account	\$ 100,000.00
14/03/2018		National Australia Bank	Bank fees	\$ 98.73
15/03/2018		Town of Cottesloe - National Australia Bank	Transfer to investment account	\$ 80,000.00
15/03/2018		National Australia Bank	Bank fees	\$ 41.35
21/03/2018		Town of Cottesloe staff	Fortnightly payroll	\$ 101,675.97
27/03/2018		Town of Cottesloe - National Australia Bank	Transfer to investment account	\$ 35,000.00
29/03/2018		National Australia Bank	Bank fees	\$ 165.80
29/03/2018		National Australia Bank	Bank fees	\$ 182.39
29/03/2018		National Australia Bank	Bank fees	\$ 416.30
29/03/2018		National Australia Bank	Bank fees	\$ 498.18
29/03/2018		National Australia Bank	Bank fees	\$ 1,814.24
29/03/2018		National Australia Bank	Transfer to reserve deposits	\$ 181,896.00
Total				\$ 2,130,456.75

Graph Data Input

Graphs of Budget v Actual Year to Date

	Operating Expenses		Operating Revenue		Capital Expenses		Capital Revenue	
	Budget 2017-18 \$('000s)	Actual 2017-18 \$('000s)	Budget 2017-18 \$('000s)	Actual 2017-18 \$('000s)	Budget 2017-18 \$('000s)	Actual 2017-18 \$('000s)	Budget 2017-18 \$('000s)	Actual 2017-18 \$('000s)
Jul	1,197	1,054	10,079	10,207	203	135	15	0
Aug	2,231	1,495	10,353	10,480	358	244	30	3
Sep	3,249	2,452	10,527	10,717	514	485	45	79
Oct	4,404	4,117	10,641	10,945	1,107	724	60	82
Nov	5,448	5,020	10,850	11,166	1,504	837	75	82
Dec	6,542	5,677	11,316	11,386	1,769	853	91	82
Jan	7,737	6,714	11,308	11,668	2,034	1,038	106	130
Feb	8,756	8,982	11,619	11,885	2,361	1,235	121	130
Mar	9,772	10,240	11,903	12,210	3,162	1,119	136	142
Apr	10,905		12,016		3,566		151	
May	11,869		12,156		4,000		166	
Jun	12,913		12,292		4,150		181	