

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 MAY 2018 TO 31 MAY 2018

PRESENTED TO THE COUNCIL MEETING
ON 26 JUNE 2018

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 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 May 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 May 2018 of \$2,654,181.

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

Preparation

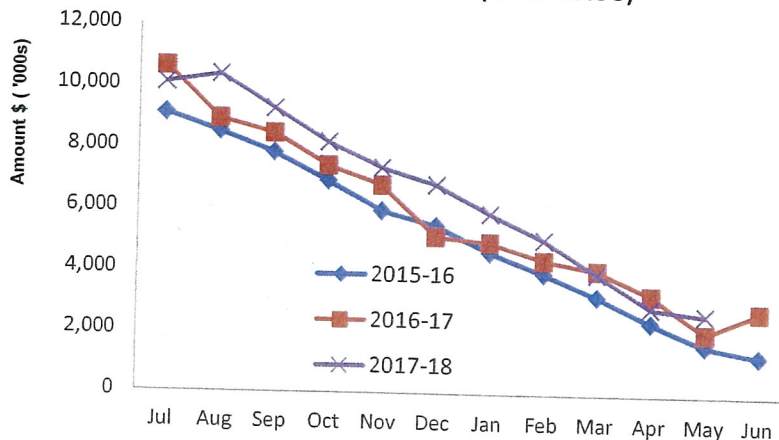
Prepared by: Wayne Richards

Reviewed by: Garry Bird

Date prepared: 11/06/2018

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

Liquidity Over the Year (Refer Note 3)



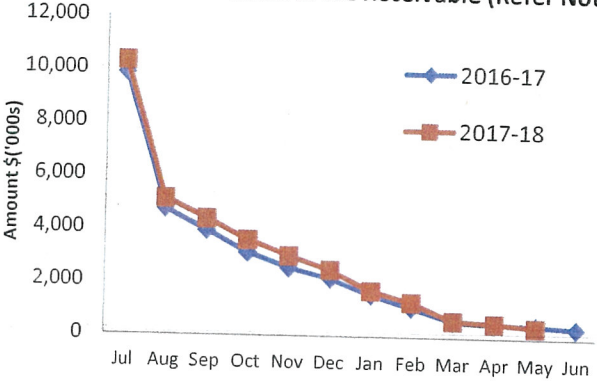
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 2,883,941
Restricted	\$ 12,305,425
	\$ 15,189,366

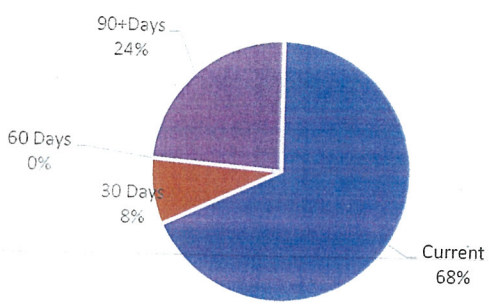
Receivables

Rates & ESL	\$ 417,979
Other	\$ 461,295
	\$ 879,274

Rates & ESL Receivable (Refer Note 6)



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

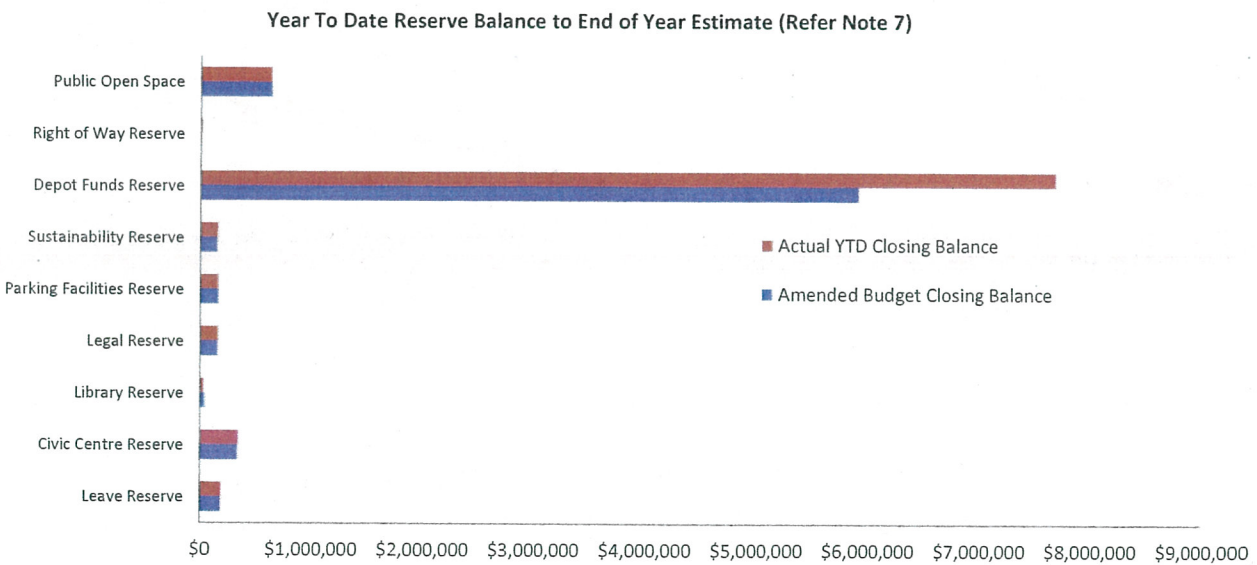
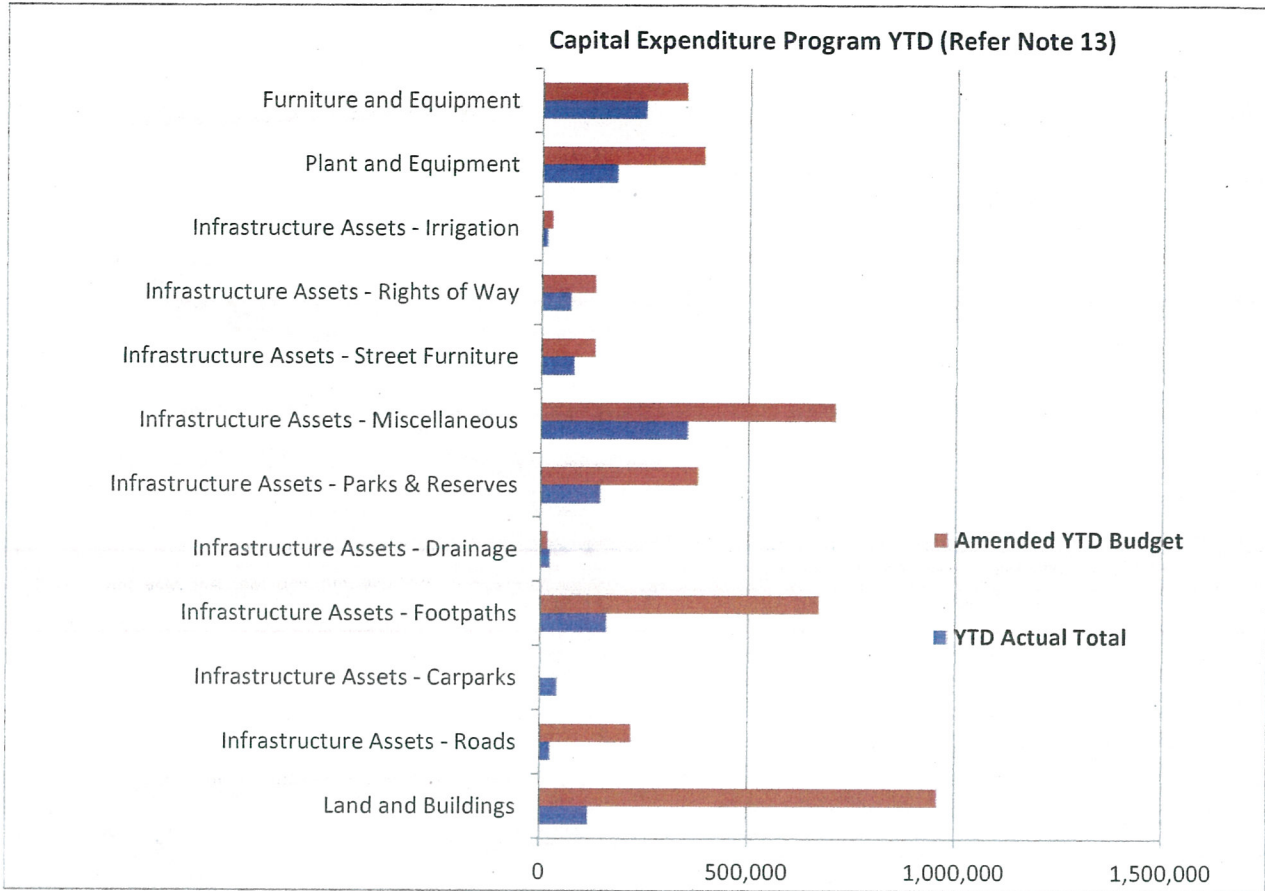


Comments

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 May 2018



Comments

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

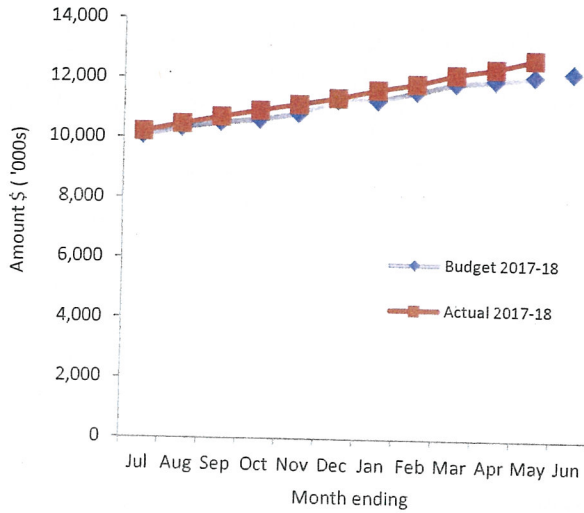
Town of Cottesloe

Monthly Summary Information

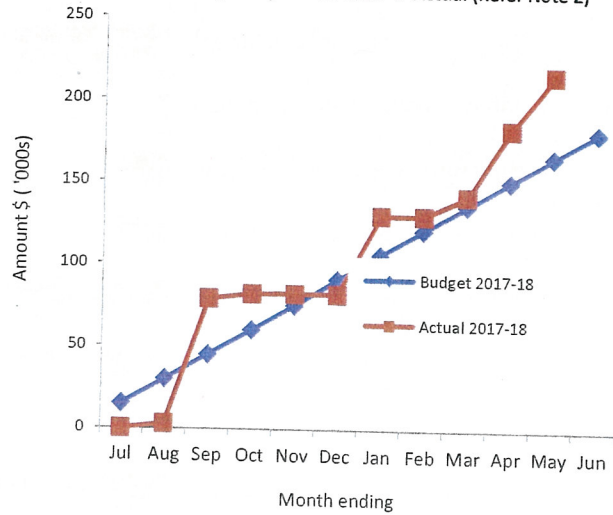
For the Period Ended 31 May 2018

Revenues

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

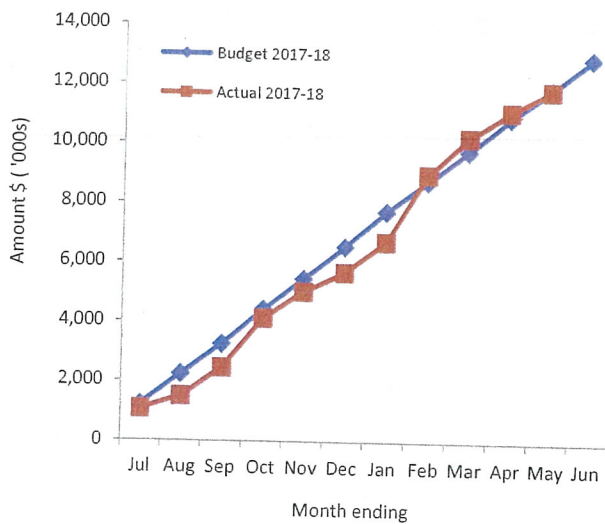


Budget Capital Revenue -v- Actual (Refer Note 2)

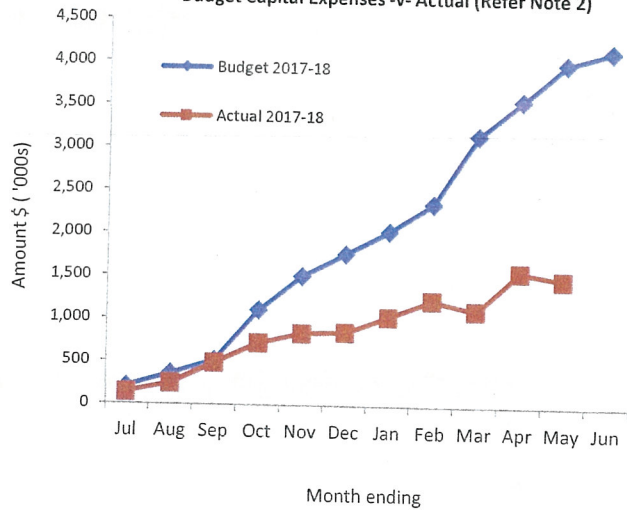


Expenditure

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



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



Comments

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

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

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	10,006,440	9,764,380	9,764,380	242,060	2%
General Purpose Funding - Other		599,899	478,999	499,703	120,900	25%
Governance		21,543	30,479	31,700	(8,936)	(29%)
Law, Order and Public Safety		64,318	29,288	30,300	35,030	120%
Health		98,300	93,454	94,200	4,846	5%
Education and Welfare		34,621	22,867	29,115	11,754	51%
Community Amenities		441,024	488,494	560,300	(47,470)	(10%)
Recreation and Culture		376,345	359,257	368,689	17,088	5%
Transport		860,349	755,440	768,000	104,909	14%
Economic Services		230,270	132,980	145,059	97,290	73%
Other Property and Services		470	462	500	8	2%
Total Operating Revenue		12,733,579	12,156,100	12,291,946	577,479	
Operating Expense						
General Purpose Funding		(255,466)	(286,443)	(312,465)	30,977	11%
Governance		(551,175)	(650,957)	(779,998)	99,782	15%
Law, Order and Public Safety		(277,249)	(296,786)	(322,880)	19,537	7%
Health		(203,637)	(214,552)	(234,028)	10,915	5%
Education and Welfare		(740,121)	(256,724)	(280,058)	(483,397)	(188%)
Community Amenities		(2,968,588)	(3,273,071)	(3,564,837)	304,483	9%
Recreation and Culture		(3,512,361)	(3,509,980)	(3,740,984)	(2,381)	(0%)
Transport		(2,942,649)	(3,007,904)	(3,280,637)	65,255	2%
Economic Services		(408,410)	(363,493)	(387,118)	(44,917)	(12%)
Other Property and Services		16,241	(9,184)	(10,000)	25,425	277%
Total Operating Expenditure		(11,843,415)	(11,869,094)	(12,913,005)	25,679	
Funding Balance Adjustments						
Add back Depreciation		1,955,627	1,744,685	1,903,230	210,942	12%
Adjust (Profit)/Loss on Asset Disposal	8	12,396	0	0	12,396	
Adjust Non Current Receivables		10,224	0	0	10,224	
Adjust Leave Provisions		(241,253)	0	0	(241,253)	
Net Cash from Operations		2,627,158	2,031,691	1,282,171	585,243	
Capital Revenues						
Grants, Subsidies and Contributions	11	95,026	0	0	95,026	
Proceeds from Disposal of Assets	8	120,486	166,612	181,750	(46,126)	(28%)
Total Capital Revenues		215,512	166,612	181,750	48,900	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 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	(120,042)	(958,759)	(981,250)	838,717	87%
Infrastructure - Roads	13	(27,436)	(221,334)	(223,000)	193,898	88%
Infrastructure - Car parks	13	(43,454)	0	0	(43,454)	
Infrastructure - Footpaths	13	(161,837)	(673,532)	(687,857)	511,695	76%
Infrastructure - Drainage	13	(25,384)	(18,334)	(20,000)	(7,050)	(38%)
Infrastructure - Parks & Reserves	13	(145,769)	(381,257)	(390,000)	235,488	62%
Infrastructure - Miscellaneous	13	(355,824)	(711,834)	(713,500)	356,010	50%
Infrastructure - Streetscape	13	(81,422)	(131,918)	(150,000)	50,496	38%
Infrastructure - Rights of Way	13	(73,036)	(132,925)	(145,000)	59,889	45%
Infrastructure - Irrigation	13	(16,314)	(27,501)	(30,000)	11,187	41%
Plant and Equipment	13	(182,750)	(392,670)	(428,350)	209,920	53%
Furniture and Equipment	13	(252,423)	(349,439)	(381,190)	97,016	28%
Total Capital Expenditure		(1,485,691)	(3,999,503)	(4,150,147)	2,513,812	
Net Cash from Capital Activities		(1,270,179)	(3,832,891)	(3,968,397)	2,562,712	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		58,907	55,869	55,869	3,038	5%
Transfer from Reserves	7	618,819	2,087,257	2,087,257	(1,468,438)	(70%)
Repayment of Debentures	10	(449,332)	(449,333)	(449,333)	1	0%
Transfer to Reserves	7	(1,282,341)	(198,729)	(216,785)	(1,083,612)	(545%)
Net Cash from Financing Activities		(1,053,947)	1,495,064	1,477,008	(2,549,011)	
Net Operations, Capital and Financing		303,032	(306,136)	(1,209,218)	598,944	
Opening Funding Surplus(Deficit)	3	2,351,149	1,209,218	1,209,218	1,141,931	94%
Closing Funding Surplus(Deficit)	3	2,654,181	903,082	0	1,740,875	

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 May 2018

	YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Note	\$	\$	\$	\$	%	
Operating Revenues						
Rates	9	10,006,440	9,764,380	9,764,380	242,060	2%
Operating Grants, Subsidies and Contributions	11	143,274	218,925	222,324	(75,651)	(35%)
Fees and Charges		1,966,010	1,733,470	1,832,797	232,540	13%
Interest Earnings		436,974	310,864	330,129	126,110	41%
Other Revenue		177,724	128,461	142,316	49,263	38%
Profit on Disposal of Assets	8	3,157	0	0	3,157	
Total Operating Revenue		12,733,579	12,156,100	12,291,946	577,479	
Operating Expense						
Employee Costs		(3,730,988)	(3,973,532)	(4,291,588)	242,544	6%
Materials and Contracts		(4,084,337)	(4,439,638)	(4,921,284)	355,301	8%
Utility Charges		(355,286)	(380,484)	(352,945)	25,198	7%
Depreciation on Non-Current Assets		(1,955,628)	(1,744,685)	(1,903,230)	(210,943)	(12%)
Interest Expenses		(196,853)	(257,688)	(281,108)	60,835	24%
Insurance Expenses		(139,611)	(180,201)	(175,098)	40,590	23%
Other Expenditure		(1,365,159)	(892,866)	(987,752)	(472,293)	(53%)
Loss on Disposal of Assets	8	(15,553)	0	0	(15,553)	
Total Operating Expenditure		(11,843,415)	(11,869,094)	(12,913,005)	25,679	
Funding Balance Adjustments						
Add back Depreciation		1,955,627	1,744,685	1,903,230	210,942	12%
Adjust (Profit)/Loss on Asset Disposal	8	12,396	0	0	12,396	
Adjust Non Current Receivables		10,224	0	0	10,224	
Adjust Provisions		(241,253)	0	0	(241,253)	
Net Cash from Operations		2,627,158	2,031,691	1,282,171	585,243	
Capital Revenues						
Grants, Subsidies and Contributions	11	95,026	0	0	95,026	
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Total Capital Revenues		215,512	166,612	181,750	48,900	
Capital Expenses						
Land and Buildings	13	(120,042)	(958,759)	(981,250)	838,717	87%
Infrastructure - Roads	13	(27,436)	(221,334)	(223,000)	193,898	88%
Infrastructure - Carparks	13	(43,454)	0	0	(43,454)	
Infrastructure - Footpaths	13	(161,837)	(673,532)	(687,857)	511,695	76%
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Total Capital Expenditure		(1,485,691)	(3,999,503)	(4,150,147)	2,513,812	
Net Cash from Capital Activities		(1,270,179)	(3,832,891)	(3,968,397)	2,562,712	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 May 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	58,907	55,869	55,869	3,038	5%
Transfer from Reserves	7 618,819	2,087,257	2,087,257	(1,468,438)	(70%)
Advances to Community Groups	0	0	0	0	
Repayment of Debentures	10 (449,332)	(449,333)	(449,333)	1	0%
Transfer to Reserves	7 (1,282,341)	(198,729)	(216,785)	(1,083,612)	(545%)
Net Cash from Financing Activities	(1,053,947)	1,495,064	1,477,008	(2,549,011)	
Net Operations, Capital and Financing	303,032	(306,136)	(1,209,218)	598,944	
Opening Funding Surplus(Deficit)	3 2,351,149	1,209,218	1,209,218	1,141,931	94%
Closing Funding Surplus(Deficit)	3 2,654,181	903,082	0	1,740,875	

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 May 2018

	2017-2018 YTD Actual \$	2016-2017 YTD Actual \$	2015-2016 Actual \$
CURRENT ASSETS			
Receivables			
Rates	214,903	273,721	191,244
Emergency Services Levies	49,692	55,170	44,596
Rates and ESL Rebates	16,510	30,532	3,056
Accounts Receivable - Debtors	110,514	95,013	612,194
Accounts Receivable - Infringements	480,917	447,496	425,096
Provision for Doubtful Debts	(230,249)	(189,897)	(193,165)
Accrued Income	90,137	67,425	36,350
GST	0	0	(21)
Self Supporting Loans	(6,542)	77,732	52,365
Other	8	(15)	0
Inventories	37,437	86,022	37,437
Cash Assets			
Municipal Account	81,276	1,068,360	95,494
Till Floats	700	700	700
Investment Account	911,376	326,452	906,640
Term Investments	1,890,589	912,249	923,572
Restricted - Reserves	11,437,203	10,847,722	10,773,680
Restricted - Trust	868,222	942,092	946,708
TOTAL CURRENT ASSETS	15,952,693	15,040,774	14,855,946
CURRENT LIABILITIES			
Payables	150,733	414,420	312,756
Payable Trust	970,351	935,131	931,183
Accrued Expenses	746,762	237,576	434,813
Interest Bearing Liabilities	0	449,332	449,332
Provisions	722,288	852,785	942,744
TOTAL CURRENT LIABILITIES	2,590,134	2,889,244	3,070,828
NON CURRENT ASSETS			
Receivables			
Deferred Rates & ESL	153,384	156,506	163,608
Self Supporting Loans	509,791	509,791	509,791
Property Plant and Equipment			
Furniture and Equipment	600,551	375,329	395,022
Land and Buildings	83,677,207	44,388,233	84,035,982
Plant and Equipment	733,112	750,704	775,382
Equity Investments	1,049,255	1,021,510	1,049,255
Infrastructure			
Roads	23,805,599	24,457,893	24,419,773
Car Parks	2,508,168	2,625,110	2,613,512
Footpaths	3,526,366	3,514,151	3,540,619
Drainage	4,691,531	4,756,506	4,750,048
Parks and Reserves	1,596,066	1,499,726	1,518,573
Miscellaneous	2,325,766	2,052,137	2,056,036
Street Furniture	732,040	678,709	698,591
Right of Ways	1,911,837	1,900,720	1,896,026
Irrigation	968,242	973,774	979,743
TOTAL NON CURRENT ASSETS	128,788,915	89,660,799	129,401,961

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

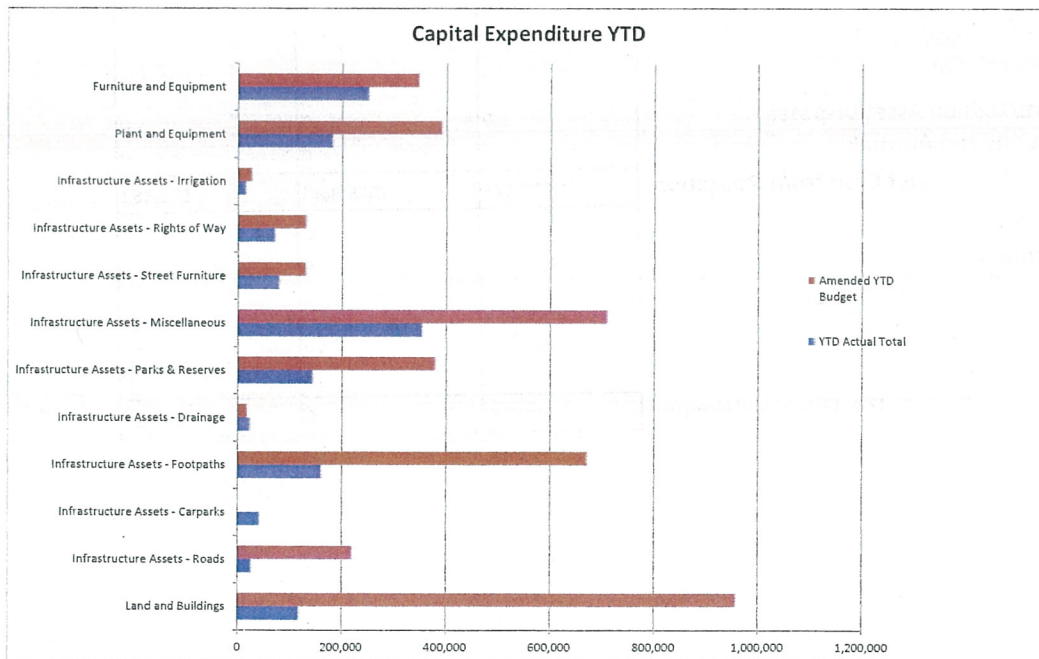
	2017-2018 YTD Actual \$	2016-2017 YTD Actual \$	2016-2017 Actual \$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	4,219,401	4,219,401	4,219,401
Provisions	63,015	61,901	83,812
TOTAL NON CURRENT LIABILITIES	4,282,416	4,281,302	4,303,213
NET ASSETS	137,869,058	97,531,027	136,883,866
EQUITY			
Reserves - Cash Backed	11,437,202	11,309,687	10,773,681
Reserves - Asset Revaluation	96,854,306	57,573,972	96,854,306
Retained Surplus	29,577,550	28,647,368	29,255,879
TOTAL EQUITY	137,869,058	97,531,027	136,883,866
RESERVES - CASH BACKED			
Opening Balance	10,773,680	10,719,976	10,719,976
Transfer to Reserves	1,282,341	1,004,548	1,058,942
Transfer from Reserves	(618,819)	(414,837)	(1,005,237)
TOTAL RESERVES - CASH BACKED	11,437,202	11,309,687	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	985,192	1,109,328	1,255,588
Transfer from Reserve	618,819	414,837	1,005,237
Transfer to Reserve	(1,282,341)	(1,004,548)	(1,058,942)
TOTAL RETAINED SURPLUS	29,577,550	28,647,368	29,255,879
TOTAL EQUITY	137,869,058	97,531,027	136,883,866

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 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	5,905	114,137	120,042	958,759	981,250	(838,717)
Infrastructure Assets - Roads	13	26,943	493	27,436	221,334	223,000	(193,898)
Infrastructure Assets - Carparks	13	4,550	38,904	43,454	0	0	43,454
Infrastructure Assets - Footpaths	13	0	161,837	161,837	673,532	687,857	(511,695)
Infrastructure Assets - Drainage	13	1,761	23,624	25,385	18,334	20,000	7,051
Infrastructure Assets - Parks & Reserves	13	33,744	112,025	145,769	381,257	390,000	(235,488)
Infrastructure Assets - Miscellaneous	13	83,396	272,428	355,824	711,834	713,500	(356,010)
Infrastructure Assets - Street Furniture	13	32,784	48,638	81,422	131,918	150,000	(50,496)
Infrastructure Assets - Rights of Way	13	0	73,036	73,036	132,925	145,000	(59,889)
Infrastructure Assets - Irrigation	13	16,314	0	16,314	27,501	30,000	(11,187)
Plant and Equipment	13	1,320	181,430	182,750	392,670	428,350	(209,920)
Furniture and Equipment	13	1,288	251,134	252,422	349,439	381,190	(97,017)
Capital Expenditure Totals		208,005	1,277,686	1,485,691	3,999,503	4,150,147	(2,513,812)

Funded By:

Capital Grants and Contributions	95,026	0	0	95,026
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	120,486	166,612	181,750	(46,126)
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	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
Total Own Source Funding - Cash Backed Reserves	618,819	2,087,257	2,087,257	(1,468,438)
Own Source Funding - Operations	651,360	1,745,634	1,881,140	(1,094,274)
Capital Funding Total	1,485,691	3,999,503	4,150,147	(2,513,812)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 May 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	(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
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	(645,808)	636,363
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 May 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	(78,904)	(78,904)
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)	(3,119,465)	(7,269,612)
Net Cash from Capital Activities	(3,968,397)	(3,119,465)	(7,087,862)
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)	(132,899)	(1,342,117)
Opening Funding Surplus(Deficit)	1,209,218	0	1,209,218
Closing Funding Surplus(Deficit)	0	(132,899)	(132,899)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 May 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 May 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 May 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 May 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 May 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 May 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 May 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	242,060	2%	Permanent	Interim rates raised after the receipt of the roll from the Valuer General
General Purpose Funding - Other	120,900	25%	Permanent	Increased interest on reserve investments transferred to reserves
Governance	(8,936)	(29%)	Permanent	Grant monies received for the traineeship received in late June 2017
Law, Order and Public Safety	35,030	120%	Permanent	Extra revenue from animal registrations and settlement of a property insurance claim
Education and Welfare	11,754	51%	Permanent and Timing	Extra revenue from reimbursements and timing of fees
Community Amenities	(47,470)	(10%)	Timing	Timing of grants and contributions
			Permanent	Reduced fees from commercial waste collection fees
Transport	104,909	14%	Permanent	Increased revenue in parking
Economic Services	97,290	73%	Permanent	Increased revenue from building fees
Operating Expense				
General Purpose Funding	30,977	11%	Timing	Timing of administration allocation expenses
Governance	99,782	15%	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	(483,397)	(188%)	Permanent	Repayment of grant monies
Community Amenities	304,483	9%	Permanent	Waste expenses less than forecast offset partially by termination payments
Transport	65,255	2%	Timing	Timing of administration allocation expenses
			Permanent	Reduced expenditure on contractors
Economic Services	(44,917)	(12%)	Permanent	Increase in Procott disbursement
			Permanent	Increase in contractors
Other Property and Services	25,425	277%	Timing	Timing of allocations
Capital Revenues				
Grants, Subsidies and Contributions	95,026		Permanent	Transfer of reserve funds from the Library
Proceeds from Disposal of Assets	(46,126)	(28%)	Permanent/Timing	Deferral of fleet replacements plus some timing issues

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

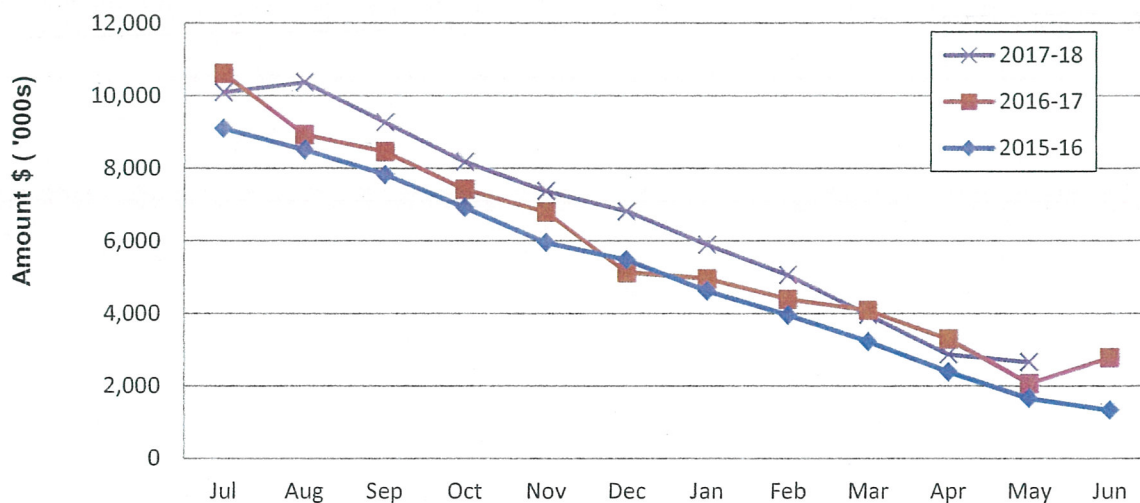
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Capital Expenses				
Land and Buildings	838,717	87%	Permanent	Timing of expenditure and delayed/deferred projects eg civic centre restoration, new depot site
Infrastructure - Roads	193,898	88%	Permanent	Timing of expenditure and reduced expenditure
Infrastructure - Car parks	(43,454)		Permanent	Budget amendment
Infrastructure - Footpaths	511,695	76%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Drainage	(7,050)	(38%)	Permanent	Increased expenditure on drainage
Infrastructure - Parks & Reserves	235,488	62%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Miscellaneous	356,010	50%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Streetscape	50,496	38%	Permanent	Timing of expenditure and delayed/deferred expenditure
Infrastructure - Rights of Way	59,889	45%	Timing	Timing of expenditure
Infrastructure - Irrigation	11,187	41%	Timing	Timing of expenditure
Plant and Equipment	209,920	53%	Permanent/Timing	Deferral of fleet replacements plus some timing issues
Furniture and Equipment	97,016	28%	Timing	Timing of expenditure
Financing				
Transfer from Reserves	(1,468,438)	(70%)	Permanent	Refund of grant monies and timing of foreshore projects
Transfer to Reserves	(1,083,612)	(545%)	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 31 May 2018

Note 3: NET CURRENT FUNDING POSITION

	Note	Positive=Surplus (Negative=Deficit)		
		YTD 31 May 2018	30th June 2017	YTD 31 May 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,781,812	1,941,931	2,314,722
Cash Restricted	4	11,437,203	10,773,680	10,847,722
Receivables - Rates & Associated	6	281,105	238,896	359,423
Receivables -Other	6	675,034	1,125,984	670,722
Less Provision for Doubtful Debts		(230,249)	(193,165)	(189,897)
Interest / ATO Receivable/Trust		0	0	0
Inventories		37,437	37,437	37,436
		14,982,342	13,924,763	14,040,128
Less: Current Liabilities				
Payables		(897,495)	(747,569)	(651,996)
Loans		0	(449,332)	(449,332)
Provisions		(722,288)	(942,744)	(852,785)
Other		(5)	0	(3)
		(1,619,788)	(2,139,645)	(1,954,116)
Less:				
Cash Reserves	7	(11,437,203)	(10,773,680)	(10,847,722)
Loans - Clubs		6,542	(52,365)	(77,732)
Add:				
Loans		0	449,332	449,332
Provisions		722,288	942,744	852,785
Net Current Funding Position		2,654,181	2,351,149	2,462,675

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 May 2018

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.00%	81,276			81,276	NAB	At Call
Business Investment Account	2.50%	911,376			911,376	NAB	At Call
Trust Bank Account	0.00%			868,222	868,222	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	2.35%	406,326			406,326	CBA	06-Aug-18
Term Deposit 36062109	2.23%	660,983			660,983	CBA	16-Jul-18
Term Deposit 4553961	2.30%	811,208			811,208	BANKWEST	05-Jun-18
Term Deposit 94-238-6189	1.50%		278,945		278,945	NAB	13-Jun-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%		212,898		212,898	NAB	13-Jun-18
Term Deposit 98-664-7758	2.60%		682,461		682,461	NAB	13-Aug-18
Term Deposit 50-087-4898	2.30%		394,969		394,969	NAB	25-Jun-18
Term Deposit 35-172-6532	2.60%		35,139		35,139	NAB	10-Aug-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
Total		2,883,942	11,437,201	868,222	15,189,365		

SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	1,004,724	4,356,070	868,222	6,229,017	41.0%
WESTPAC BANKING CORPORATION	0	1,760,450	0	1,760,450	11.6%
BANKWEST	811,208	3,715,702	0	4,526,910	29.8%
COMMONWEALTH BANK OF AUSTRALIA	1,067,309	1,569,839	0	2,637,148	17.4%
ON HAND	700	0	0	700	0.0%
HELD BY THIRD PARTY (GROVE LIBRARY)	0	35,139	0	35,139	0.2%
TOTAL	2,883,942	11,437,201	868,222	15,189,365	100%

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	28 November 2017 10.1.9	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	12 December 2018 12.2.2	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 February 2018 11.1.19	Operating Expenditure		(49,500)		(49,500)
10000.123.19	Rates written off	27 March 2018 10.1.4	Operating Revenue		(43,399)		(92,899)
6.5010.2.50	Car Park Construction - Car Park No 1 Remediation	24 April 2018 10.1.7	Capital Expenditure		(40,000)		(132,899)
		22/05/2018 10.1.9		0	3,632,374	(3,765,273)	

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 31 May 2018

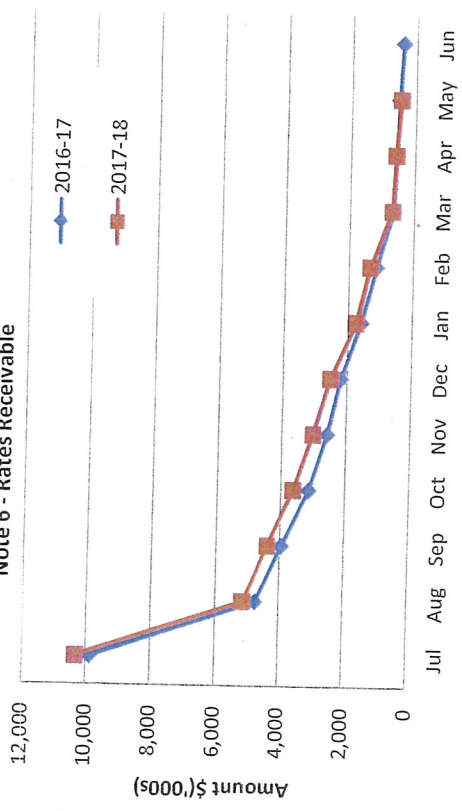
Note 6: RECEIVABLES

Receivables - Rates & ESL Receivable

Opening Arrears Previous Years	
Levied this year	
<u>Less Collections to date</u>	
Equals Current Outstanding	

	YTD 31 May 2018	YTD 31 May 2017	30 June 2017
	\$ 399,448	\$ 244,414	\$ 238,173
	10,006,440	9,536,620	9,244,808
	(9,987,909)	(9,295,637)	(9,083,533)
	417,979	485,397	399,448
Net Rates Collectable	417,979	485,397	399,448
% Collected	95.98%	95.04%	95.79%

Note 6 - Rates Receivable

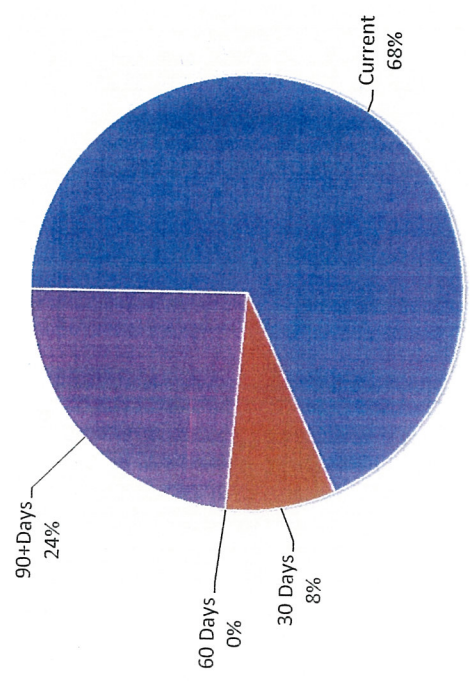


Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 75,228	\$ 9,121	\$ 0	\$ 26,165
Total Receivables General Outstanding				110,514

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

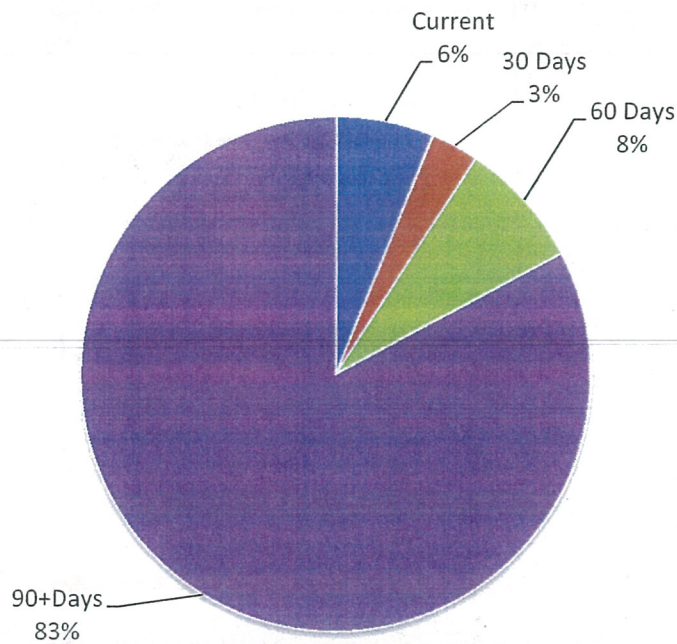
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	29,800	14,441	38,669	398,007
Total Receivables General Outstanding				<u>480,917</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.

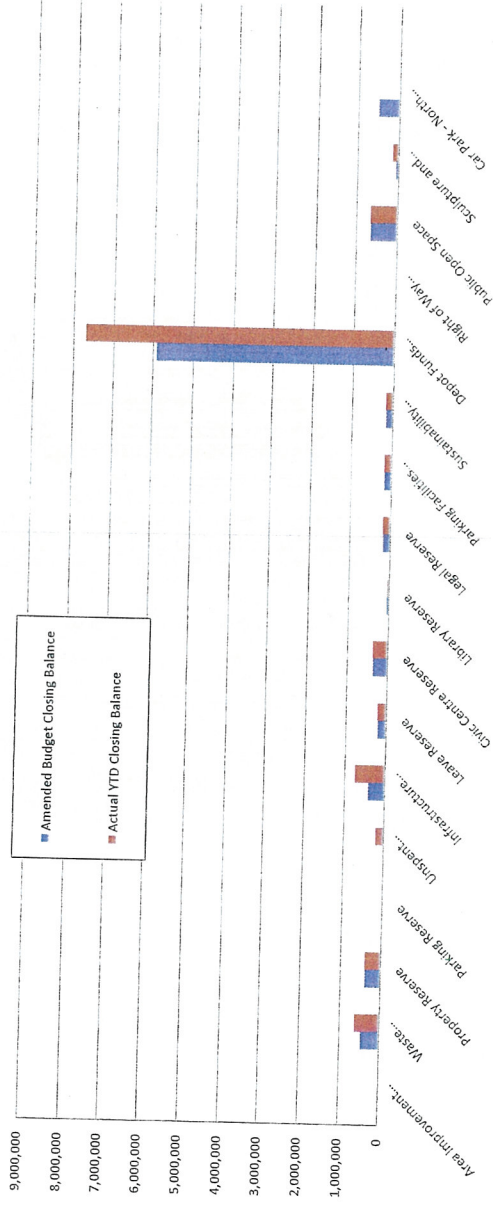
TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2018

Notes 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	10,530	0	0	0	0	452,144	601,273
Property Reserve	220	411,917	411,841	11,328	8,755	0	150,000	0	0	375,245	372,596
Parking Reserve	221	10,905	10,903	300	261	0	0	(48,000)	(48,000)	11,205	11,164
Unspent Grants/Funds Reserve	224	0	0	0	1,526	0	0	0	0	0	183,422
Infrastructure Reserve	226	610,494	611,689	12,732	10,233	33,936	181,896	0	0	397,162	720,858
Leave Reserve	227	190,618	190,582	5,242	4,567	0	98,936	(260,000)	0	195,860	195,149
Civic Centre Reserve	228	338,489	343,954	9,308	8,106	0	0	0	0	347,797	352,060
Library Reserve	229	47,378	47,378	0	947	0	0	0	0	47,378	35,529
Legal Reserve	262	159,880	159,851	4,397	3,831	0	0	(12,796)	(12,796)	164,277	163,682
Parking Facilities Reserve	266	163,484	163,454	4,496	2,937	0	0	0	0	167,980	166,391
Sustainability Reserve	267	153,438	155,841	4,220	3,673	0	0	0	0	157,658	159,514
Depot Funds Reserve	273	7,553,161	7,601,318	101,178	137,990	0	0	(1,749,257)	(58,023)	5,905,082	7,681,285
Right of Way Reserve	276	10,430	10,428	287	250	0	6,900	0	0	10,717	17,578
Public Open Space	292	625,814	625,698	17,210	15,145	0	0	0	0	643,024	640,843
Sculpture and Artworks	299	83,000	83,000	600	1,245	0	0	(30,000)	0	53,600	124,245
Car Park - North Cottesloe Primary	301	500,000	500,000	0	11,612	0	500,000	0	(500,000)	500,000	11,612
		11,299,602	10,773,680	182,848	221,608	33,936	1,060,732	(2,087,257)	(618,819)	9,429,129	11,437,201

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 May 2018

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			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)	17,764	(1,526)	Passenger vehicle - reference 1295	0	(1,526)	(1,526)	
34,545	(6,220)	23,400	(4,925)	Passenger vehicle - reference 1417	0	(4,925)	(4,925)	
18,324	(1,465)	13,237	(3,622)	Passenger vehicle - reference 1320	0	(3,622)	(3,622)	
15,455	(2,699)	12,127	(629)	Passenger vehicle - reference 1185	0	(629)	(629)	
53,170	(32,520)	120,486	(12,396)		0	(12,396)	(12,396)	

Comments - Capital Disposal/Replacements

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

Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Note 9: RATING INFORMATION										
RATE TYPE										
Differential General Rate										
0.06139	3,215	131,591,115	8,078,379	56,859	6,083	8,141,321	7,994,640	0	0	7,994,640
0.06139	94	3,939,000	241,815	(506)	(1,655)	239,654	268,037	0	0	268,037
0.06139	65	8,282,404	508,457	0	0	508,457	454,439	0	0	454,439
0.06139	1	86,500	5,310	0	0	5,310	0	0	0	0
0.06139	1	31,050	1,906	0	0	1,906	1,906	0	0	1,906
0.07169	130	10,906,106	781,859	1,673	0	783,532	732,068	0	0	732,068
	3,506	154,836,175	9,617,725	58,026	4,428	9,680,179	9,451,090	0	0	9,451,090
Minimum Payment										
1,090	270	4,167,800	294,300	0	0	294,300	457,532	0	0	282,310
1,090	16	91,173	17,440	(1,631)	(87)	15,722	5,345	0	0	14,170
1,090	11	135,050	11,990	0	0	11,990	9,621	0	0	11,990
1,090	8	105,278	8,720	0	0	8,720	6,414	0	0	8,720
	305	4,499,301	332,450	(1,631)	(87)	330,732	478,912	0	0	317,190
Concession										
Amount from General Rates										
Ex-Gratia Rates										
Specified Area Rates										
Totals										
						10,010,911			9,768,280	
						(4,471)			(3,900)	
						10,006,440			9,764,380	
						0			0	
						0			0	
						10,006,440			9,764,380	

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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		29,047	29,047	262,795	262,795	7,713	8,602
	4,668,734	0	449,333	449,333	4,219,401	4,219,401	259,185	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 May 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
GENERAL PURPOSE FUNDING		(Y/N)	\$	\$	\$	\$	\$	\$
Grants Commission - General	WALGGC	Y	84,776	77,204	161,980		78,200	83,780
Grants Commission - Roads	WALGGC	Y	45,998	52,453	98,451		47,060	51,391
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			9,782	9,782	
Disbursement of Library Reserves	Shire of Peppermint Grove	Y	0			34,582	34,582	
Gifted Sculpture - Pause	K & P Browne-Cooper	Y	0			11,363	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	116,657	338,981	95,026	238,300	195,707
Operating	Operating		222,324				143,274	
Non-Operating	Non-operating		0				95,026	
			<u>222,324</u>				<u>238,300</u>	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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-May-18
	\$	\$	\$	\$
CTF Levies	0			0
Building Services Levies	15,801	156,088	(110,244)	61,645
Infrastructure Deposits	704,072	510,723	(684,282)	530,513
Right of Way Deposits	60,142	0	(5,600)	54,542
Miscellaneous Deposits	151,168	99,282	(104,163)	146,287
Emergency Services Levies	(1,343)	1,571,455	(1,411,658)	158,454
	929,840	2,337,548	(2,315,947)	951,441

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator

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Infrastructure Assets		YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
Buildings						
Depot Facility	33.4122.2	5,905	641,250	641,250	(635,345)	
Seaview Golf Club Improvements	35.1170.2	48,000	48,000	48,000	0	
Anderson Pavillion	35.4010.2	5,950	22,000	22,000	(16,050)	
Caretakers Cottage	35.4041.2	0	6,417	7,000	(6,417)	
Civic Centre Building	35.4050.2	33,128	94,420	103,000	(61,292)	
Lessor Hall	35.4052.2	1,000	0	0	1,000	
Shine Community Services	35.4190.2	0	9,167	10,000	(9,167)	
Cottesloe Civic Centre Restoration - Gro	35.6030.2	26,059	137,505	150,000	(111,446)	
Buildings Total		120,042	958,759	981,250	(838,717)	
Roads						
Marine Parade	39.1126.2	11,518	70,000	70,000	(58,482)	
Napier Street	39.1136.2	1,988	45,000	45,000	(43,012)	
Various Locations	39.9000.2	13,437	18,334	20,000	(4,897)	
Andrews Place	40.1008.2	12	18,000	18,000	(17,988)	
Station Street	40.1038.2	481	70,000	70,000	(69,519)	
Roads Total		27,436	221,334	223,000	(193,898)	

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

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
Car Parks						
North Cottesloe Primary School	5.4150.2	4,550	0	0	4,550	
Seaview Golf Club	6.1171.2	38,904	0	0	38,904	Budget amendment Aug 17
Car Parks Total		43,454	0	0	43,454	
Footpaths						
Alexandra Avenue	15.1006.2	8,178	5,680	6,200	2,498	
Athlestan Street	15.1010.2	5,199	4,587	5,000	612	
Burt Street	15.1034.2	5,118	5,042	5,500	76	
Curtin Avenue	15.1048.2	47,786	56,839	62,000	(9,053)	
Dalgety Street	15.1050.2	0	4,587	5,000	(4,587)	
Deane Street	15.1052.2	3,469	0	0	3,469	
Grant Street	15.1082.2	11,970	11,554	12,600	416	
Macarthur Street	15.1118.2	5,721	3,942	4,300	1,779	
Marine Parade	15.1126.2	16,060	176,201	177,534	(160,141)	
Melville Street	15.1130.2	5,059	5,042	5,500	17	
Pearse Street	15.1148.2	16,629	17,421	19,000	(792)	
Railway Street	15.1156.2	10,699	10,080	11,000	619	
Station Street	15.1176.2	0	269,223	269,223	(269,223)	
Various Locations	15.9000.2	15,111	18,334	20,000	(3,223)	
Bike Plan Works	15.9000.5	10,838	85,000	85,000	(74,162)	
Footpaths Total		161,837	673,532	687,857	(511,695)	
Drainage/Culverts						
Drainage Construction	11.9000.2	25,384	18,334	20,000	7,050	
Drainage/Culverts Total		25,384	18,334	20,000	7,050	

Level of Completion Indicator

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
	Parks and Ovals					
○	Car Park No 1	2,724	0	0	2,724	
	Playground - Railway Street	0	150,000	150,000	(150,000)	
	Foreshore - Shaded Seating	120	0	0	120	
○	Foreshore - Signage	96	0	0	96	
	Disability Playground Equipment	0	25,000	25,000	(25,000)	
	Playground Equipment (Near Kite Surfing Car Park)	0	0	0	0	
	Civic Centre Grounds	0	40,000	40,000	(40,000)	
	Restoring the Iconic Cottesloe Coast	0	70,000	70,000	(70,000)	
○	Reticulation	1,990	0	0	1,990	
●	Natural Area Management	926	27,501	30,000	(26,575)	
○	Parks and Ovals Total	109,110	68,756	75,000	40,354	
		114,966	381,257	390,000	(266,291)	
	Miscellaneous Infrastructure					
●	Sculpture	58,840	70,000	70,000	(11,160)	
	Cottesloe Beach	120	0	0	120	
○	Smart Parking	0	18,334	20,000	(18,334)	
○	Beach Access Paths	42,911	130,000	130,000	(87,089)	
●	Foreshore - Access For All	157	0	0	157	
●	Foreshore Development	126,452	250,000	250,000	(123,548)	
○	Pylon Restoration	158,147	243,500	243,500	(85,353)	
	Miscellaneous Infrastructure Total	386,627	711,834	713,500	(325,207)	
	Streetscapes					
○	Various Locations - New	626	11,459	12,500	(10,833)	
○	Street Tree Planting	32,158	84,000	100,000	(51,842)	
●	Street Tree Planting - Renewal - Napoleon Street	38,425	25,000	25,000	13,425	
○	Town Centre	2,000	0	0	2,000	
○	Various Locations - Renewal	7,713	11,459	12,500	(3,746)	
○	Waterwise Verge Scheme	500	0	0	500	
	Streetscapes Total	81,422	131,918	150,000	(50,496)	

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator

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Infrastructure Assets		YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
Right of Ways						
Right of Way 4	24.2020.2	9,902	11,004	12,000	(1,102)	
Right of Way 20	24.2100.2	51,620	41,255	45,000	10,365	
Right of Way 21	24.2105.2	1,283	62,332	68,000	(61,049)	
Various Locations	24.9000.2	10,231	18,334	20,000	(8,103)	
Right of Way Total		73,036	132,925	145,000	(59,889)	
Irrigation						
Various Locations	20.9000.2	16,314	27,501	30,000	(11,187)	
Irrigation Total		16,314	27,501	30,000	(11,187)	
Plant, Equip. & Vehicles Total						
Disability Equipment	46.9000.2.57	5,339	18,884	20,600	(13,545)	
Plant and Equipment	47.9000.2.57	177,411	373,786	407,750	(196,375)	
Plant, Equip. & Vehicles Total		182,750	392,670	428,350	(209,920)	

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

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets	YTD Actual	YTD Budget	Annual Budget	Variance (Under)/Over	Strategic Reference / Comment
Furniture & Office Equip.					
CCTV	111,343	132,925	145,000	(21,582)	
Survey Equipment	5,580	6,417	7,000	(837)	
Software Upgrades - Customer Request Management	39,888	73,336	80,000	(33,448)	
Mobile Device Replacement	1,512	15,166	16,545	(13,654)	
Software Upgrades - Website	42,472	45,835	50,000	(3,363)	
Hardware Replacement	32,494	45,835	50,000	(13,341)	
Agenda Software Replacement	19,134	29,925	32,645	(10,791)	
Furniture & Office Equip. Total	252,423	349,439	381,190	(97,016)	
Capital Expenditure Total	1,485,691	3,999,503	4,150,147	(2,513,812)	

Level of Completion Indicator

-
-
-
-
-
-
-
-

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING MAY 2018 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 26 JUNE 2018

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

MLC

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
2/05/2018	1364.1020-01	By Word of Mouth Pty Ltd	Catering Anzac Day gunfire breakfast	\$ 6,153.67
2/05/2018	1364.1239-01	One Fire Group	Quarterly inspection Fire Indicator Panel	\$ 302.50
2/05/2018	1364.1473-01	Eco Resources Pty Ltd	Receive waste/rubble from Town of Cottesloe	\$ 2,541.00
2/05/2018	1364.1503-01	Diamond Hire	Hire of cherry picker	\$ 400.00
2/05/2018	1364.1507-01	Forpark Australia	Supply parts for various playground swings	\$ 1,583.34
2/05/2018	1364.1620-01	WA Building Codes Consultancy	Building survey services	\$ 5,040.00
2/05/2018	1364.1626-01	Young's Plumbing Service Pty Ltd	Repair copper pipe shower feed at main beach	\$ 178.20
2/05/2018	1364.1724-01	Jason Sign Makers	Supply of street sign posts	\$ 2,200.00
2/05/2018	1364.1742-01	Onsite Rentals Pty Ltd	Portable toilet hire Easter 2018	\$ 990.00
2/05/2018	1364.1828-01	Clinton Long Project Management Pty	4 bags of naturally hydraulic lime	\$ 286.00
2/05/2018	1364.1907-01	Hocking Heritage Studio	Variation for defects Lesser Hall upgrade	\$ 1,100.00
2/05/2018	1364.1927-01	Michael Page International (Aust)	Temporary staff	\$ 4,249.53
2/05/2018	1364.1982-01	Planot	Disability access audit of Seaview Golf Club	\$ 1,300.00
2/05/2018	1364.2029-01	Yabrn Pty Ltd TA Snap Claremont	Ecopy and hard copy plans	\$ 95.50
2/05/2018	1364.2053-01	K E Maloney	Reimbursement	\$ 40.00

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
2/05/2018	1364.2059-01	Dataworx Systems Australia Pty Ltd	Microphone stand and speaker light	\$ 2,447.28
2/05/2018	1364.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 2,491.02
2/05/2018	1364.2165-01	Two Yacht Chefs Pty Ltd	Catering services	\$ 640.00
2/05/2018	1364.2249-01	1905 Catering & Blue Bean Cafe	Catering services	\$ 640.00
2/05/2018	1364.2341-01	Electricity Generation and Retail	Electricity charges	\$ 2,119.70
2/05/2018	1364.2408-01	AJ Loo Investments Pty Ltd	Catering services	\$ 151.50
2/05/2018	1364.2500-01	Switch Family Trust T/a Claremont Cellars	Catering supplies	\$ 523.74
2/05/2018	1364.2503-01	G F Duarte	Transfer of costs	\$ 169.50
2/05/2018	1364.2505-01	B R Christian	Bond refund	\$ 200.00
2/05/2018	1364.37-01	Winc Australia Pty Limited	Depot stationery and kitchen supplies	\$ 1,149.23
2/05/2018	1364.47-01	Collisters Electrical	Electrical safety tagging Anderson Pavilion	\$ 770.00
2/05/2018	1364.48-01	Cannon Hygiene Australia Pty Ltd	Bi annual sanitary unit service Civic Centre	\$ 478.91
2/05/2018	1364.526-01	Zipform Pty Ltd	Printing services	\$ 719.64
2/05/2018	1364.62-01	Bunnings Group Ltd	Roll of mounting tape	\$ 8.36
2/05/2018	1364.79-01	Perth Irrigation Centre	Supply of reticulation parts	\$ 332.00
2/05/2018	1364.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 9,457.09
2/05/2018	1364.89-01	Major Motors Pty Ltd	Vehicle service	\$ 1,258.17
7/05/2018	1365.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	\$ 6,911.60
8/05/2018	1367.1903-01	Click Super	Superannuation	\$ 18,767.13
8/05/2018	1368.2023-01	Fines Enforcement Registry	FER Lodgement unpaid infringements	\$ 7,906.00
8/05/2018	1369.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 632.90
8/05/2018	1369.2-01	Australian Services Union	Payroll Deduction	\$ 247.14
8/05/2018	1369.3-01	Department of Human Services	Payroll Deduction	\$ 383.76
10/05/2018	00026751	Alinta	Gas supply charges	\$ 50.30
10/05/2018	00026752	J M Sarre	Refund for green waste bin	\$ 49.50
10/05/2018	00026753	Spookfish Australia Pty Ltd	Licensing fees	\$ 968.00
10/05/2018	00026754	Telstra Corporation Limited	Communications charges	\$ 1,334.16
10/05/2018	00026755	W Fairweather & Sons Pty Ltd	Overpayment of fees	\$ 200.00
10/05/2018	1370.1099-01	O'Connor Lawnmower & Chainsaw Centre	Supply BG86 Leaf Blower	\$ 359.00
10/05/2018	1370.1102-01	Betta Turf	Supply & delivery Install roll on turf	\$ 698.00
10/05/2018	1370.1131-01	Globe Australia Pty Ltd	Supply & delivery 40 x 20kg Fertiliser	\$ 3,514.50
10/05/2018	1370.1185-01	Waterlogic Australia Pty Ltd	Rental/maintenance water cooler	\$ 201.96

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
10/05/2018	1370.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 2,565.53
10/05/2018	1370.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	\$ 11,044.00
10/05/2018	1370.128-01	Total Packaging (WA) Pty Ltd	Supply of waste bags	\$ 5,033.60
10/05/2018	1370.139-01	Australia Post	Mail service	\$ 3,792.45
10/05/2018	1370.1480-01	IRIS Consulting Group Pty Ltd	Records consultancy	\$ 4,000.00
10/05/2018	1370.15-01	Poolegrave Engravers	Engraved cables	\$ 39.27
10/05/2018	1370.159-01	John Parker Vactor Jet Rodding	Drain cleaning services	\$ 2,376.00
10/05/2018	1370.1645-01	Swissclinical Australia Pty Ltd	General dry cleaning	\$ 204.50
10/05/2018	1370.172-01	Martins Trailer Parts Pty Ltd	Plant parts	\$ 106.11
10/05/2018	1370.1745-01	Abstract Investments (WA) Pty Ltd	Equipment hire	\$ 668.00
10/05/2018	1370.1915-01	Marketforce Pty Ltd	Advertising services	\$ 3,357.20
10/05/2018	1370.1997-01	Stone Supplies WA Pty Ltd	Landscaping supplies	\$ 1,016.00
10/05/2018	1370.20-01	Hillmack Sales (Australia) Pty Ltd	Footpath repairs	\$ 1,555.00
10/05/2018	1370.2056-01	Scotts Scrubbing & Sweeping Service	Pressure cleaning	\$ 3,245.00
10/05/2018	1370.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 3,558.29
10/05/2018	1370.22-01	Landgate - VGO	Fortnightly valuation expenses	\$ 160.40
10/05/2018	1370.2341-01	Electricity Generation and Retail	Street lighting tariffs	\$ 12,607.70
10/05/2018	1370.2504-01	The Fruit Box Group Pty Ltd	Catering supplies	\$ 15.78
10/05/2018	1370.2508-01	Nick Stevenson Heritage Stone Mason	Restoration services	\$ 1,860.00
10/05/2018	1370.32-01	D Derwin	Reimbursement	\$ 141.85
10/05/2018	1370.37-01	Winc Australia Pty Limited	Anzac Day supplies	\$ 190.49
10/05/2018	1370.38-01	Veolia Environmental Services	Waste removal services	\$ 524.43
10/05/2018	1370.390-01	North Cottesloe Surf Life Saving Club	Coastal monitoring survey	\$ 132.00
10/05/2018	1370.46-01	Professional Tree Surgeons	Pruning services	\$ 3,179.00
10/05/2018	1370.580-01	St John Ambulance Australia (WA) Inc	First Aid service	\$ 277.20
10/05/2018	1370.62-01	Bunnings Group Ltd	Supply materials	\$ 183.78
10/05/2018	1370.661-01	T-Quip	Plant service	\$ 2,496.05
10/05/2018	1370.674-01	Gronbek Security	Security supplies	\$ 116.79
10/05/2018	1370.69-01	Kayes Carpentry Service	Repairs to veranda at Shine	\$ 2,178.00
10/05/2018	1370.77-01	Galvins Plumbing Supplies	Supply C1 meter box	\$ 80.96
10/05/2018	1370.79-01	Perth Irrigation Centre	Supply of reticulation parts	\$ 263.25
10/05/2018	1370.80-01	Kennards Hire Pty Ltd	Hire of tracked skid steer	\$ 379.20

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
10/05/2018	1370.84-01	West Australian Local Government Association	Upgrade of website	\$ 5,726.00
10/05/2018	1370.89-01	Major Motors Pty Ltd	Truck service	\$ 1,136.19
10/05/2018	1370.91-01	Claremont Asphalt	Waste removal services	\$ 3,080.00
10/05/2018	00026756	A A Fitzpatrick	Refund infrastructure bond	\$ 1,000.00
10/05/2018	00026757	S C Deehan	Bond refund	\$ 1,157.60
17/05/2018	1371.1042-01	Iron Mountain Australia Group Pty Ltd	Secure storage of records	\$ 94.53
17/05/2018	1371.1159-01	Light Application Pty Ltd	Electrical repairs	\$ 259.60
17/05/2018	1371.1503-01	Diamond Hire	Hire of cherry picker for tree pruning	\$ 800.00
17/05/2018	1371.1520-01	Department of Commerce Building	Payment of building services levies	\$ 7,657.48
17/05/2018	1371.1626-01	Young's Plumbing Service Pty Ltd	Repairs to pipe near beach showers	\$ 267.30
17/05/2018	1371.1671-01	Work Clobber	Rangers trousers and socks	\$ 145.85
17/05/2018	1371.1672-01	Environmental Health Australia (WA)	Foodsafe training workbooks	\$ 245.00
17/05/2018	1371.1782-01	AECOM Australia Pty Ltd	Masterplan for 4 sites - Cottesloe Recreation	\$ 15,721.20
17/05/2018	1371.1809-01	John Papas Trailers (Aust) Pty Ltd	Supply of replacement box trailer	\$ 2,455.00
17/05/2018	1371.1844-01	Blue Tang (WA) Pty Ltd atf The Reef	Cottesloe beach foreshore project	\$ 20,207.00
17/05/2018	1371.1848-01	Venturecorp Pty Ltd	Trimble Rio VRS 3 days hire April Coastal	\$ 1,732.50
17/05/2018	1371.1915-01	Marketforce Pty Ltd	Advertisement services	\$ 3,461.42
17/05/2018	1371.1927-01	Michael Page International (Aust)	Temporary staff	\$ 2,443.82
17/05/2018	1371.1937-01	Assured Certification Services	Building surveyor services	\$ 1,754.50
17/05/2018	1371.1965-01	LSV Borrello Lawyers	Legal services	\$ 2,750.00
17/05/2018	1371.199-01	ADH Motorised Golf Cars & Utility	Plant parts	\$ 292.60
17/05/2018	1371.1997-01	Stone Supplies WA Pty Ltd T/A Creation	Supply mulch for Civic Centre	\$ 495.00
17/05/2018	1371.2029-01	Yabrn Pty Ltd TA Snap Claremont	Printing services	\$ 268.00
17/05/2018	1371.2031-01	Connorsupa Pty Ltd T/A Harvey Norman	Panasonic lumix DMC-FT30 for monitoring pylon	\$ 198.00
17/05/2018	1371.2083-01	StrataGreen	Supply of materials for coastcare planting	\$ 719.42
17/05/2018	1371.2089-01	Central Regional TAFE	Training fees	\$ 411.60
17/05/2018	1371.2099-01	Illiad Pty Ltd T/A Magic Nissan	Vehicle service	\$ 547.00
17/05/2018	1371.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 1,034.01
17/05/2018	1371.2127-01	R Hegney	Refund bond	\$ 200.00
17/05/2018	1371.222-01	W Richards	Reimbursement	\$ 600.00
17/05/2018	1371.2249-01	1905 Catering & Blue Bean Cafe	Catering services	\$ 154.00
17/05/2018	1371.2341-01	Electricity Generation and Retail	Street lighting charges	\$ 398.05

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
17/05/2018	1371.2354-01	CSCH Pty Ltd t/as Charles Service Company	Cleaning services	\$ 5,745.74
17/05/2018	1371.2408-01	AJ Loo Investments Pty Ltd	Catering supplies	\$ 14.64
17/05/2018	1371.2495-01	Arbor Centre Pty Ltd	Arbor services	\$ 3,712.50
17/05/2018	1371.2507-01	T V Hall	Reimbursement	\$ 52.60
17/05/2018	1371.2510-01	G Hall	Reimbursement	\$ 49.90
17/05/2018	1371.2511-01	IPN Medical Centres Pty Ltd	Pre-employment medical	\$ 165.00
17/05/2018	1371.2516-01	J C Carter	Bond refund	\$ 1,000.00
17/05/2018	1371.46-01	Professional Tree Surgeons	Pruning services	\$ 1,771.00
17/05/2018	1371.515-01	Cottesloe Child Care Centre Inc	Bond refund	\$ 300.00
17/05/2018	1371.522-01	Dogs Refuge Home (WA) Incorporated	Dog pound fees	\$ 1,682.45
17/05/2018	1371.544-01	B M Pember	IT software consultancy	\$ 3,712.50
17/05/2018	1371.608-01	Stewie Valentine Painting Service	Painting of new pergola posts at Shine Community	\$ 198.00
17/05/2018	1371.610-01	Construction Training Fund	Construction training fund levies	\$ 7,046.63
17/05/2018	1371.62-01	Bunnings Group Ltd	Supply blackberry herbicide	\$ 130.37
17/05/2018	1371.661-01	T-Quip	Plant parts	\$ 50.05
17/05/2018	1371.706-01	ECOSCAPE	Beach access paths design construction	\$ 5,904.80
17/05/2018	1371.80-01	Kennards Hire Pty Ltd	Hire of VMB for Curtin Ave footpath work	\$ 690.00
17/05/2018	1371.84-01	West Australian Local Government Association	Training fees	\$ 215.00
17/05/2018	1371.87-01	Repco	Supply of replacement globes	\$ 10.45
17/05/2018	1371.88-01	Managed IT Pty Ltd	IT services	\$ 10,886.28
17/05/2018	1371.89-01	Major Motors Pty Ltd	Truck service	\$ 165.00
18/05/2018	00026758	City of Nedlands	Contribution	\$ 925.25
18/05/2018	00026759	Teistra Corporation Limited	Communications charges	\$ 1,315.17
18/05/2018	00026760	Town of Cottesloe	Petty cash reimbursement	\$ 349.50
18/05/2018	00026761	Water Corporation	Water charges	\$ 5,345.22
18/05/2018	1372.1903-01	Click Super	Superannuation contributions	\$ 20,171.36
18/05/2018	1373.2-01	Australian Services Union	Payroll deduction	\$ 247.14
18/05/2018	1373.3-01	Department of Human Services	Payroll deduction	\$ 383.76
21/05/2018	1374.1098-01	National Australia Bank Business Visa	4 x P223a HP Prodisplay - \$756.00	\$ 2,316.09
			Council catering supply - \$801.29	
			Bank fees - \$17.94	

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
22/05/2018	1375.1721-01	Business Fuel Cards Pty Ltd	Qld plate searches - \$86.75	\$ 6,129.43
24/05/2018	00026762	City of Nedlands	SA plate searches - \$7.00	\$ 3,268.00
24/05/2018	00026763	Town of Cottesloe	Membership Fees - \$278.46	\$ 1,500.00
24/05/2018	00026764	Water Corporation	Insurance excess - \$300.00	\$ 3,676.18
24/05/2018	00026765	Water Corporation	Mailchimp subscription - \$19.75	\$ 782.59
24/05/2018	1376.1135-01	Lamp Replacements Australia Pty Ltd	Jaycar motor cables - \$48.90	\$ 241.56
24/05/2018	1376.1226-01	Ellenby Tree Farm Pty Ltd	Fuel for fleet vehicles	\$ 6,880.50
24/05/2018	1376.1322-01	Wood & Grieve Engineers	Contribution to Wesroc projects	\$ 4,070.00
24/05/2018	1376.1361-01	Department of Transport	Duplicate BA 8274	\$ 3,473.95
24/05/2018	1376.1479-01	Environmental Wastewater C S Pty Ltd	Water charges	\$ 6,550.12
24/05/2018	1376.1485-01	Smart Parking Ltd	Water charges	\$ 2,727.00
24/05/2018	1376.1503-01	Diamond Hire	Electrical supplies	\$ 570.50
24/05/2018	1376.1576-01	Edinger Real Estate	Supply & deliver 33 trees	\$ 17,423.49
24/05/2018	1376.159-01	John Parker Vactor Jet Rodding	Provide structural engineering advice	\$ 2,376.00
24/05/2018	1376.1844-01	Blue Tang (WA) Pty Ltd atf The Reef	Vehicle search fees	\$ 17,859.27
24/05/2018	1376.1848-01	Venturecorp Pty Ltd	Street sweeping services	\$ 577.50
24/05/2018	1376.188-01	Bob Jane T-Mart	Handheld maintenance	\$ 307.00
24/05/2018	1376.19-01	McLeods Barristers & Solicitors	Hire of cherry picker	\$ 3,726.25
24/05/2018	1376.1915-01	Marketforce Pty Ltd	Depot lease	\$ 271.33
24/05/2018	1376.1959-01	S L Boulter	Drain cleaning services	\$ 4,275.00
24/05/2018	1376.1965-01	LSV Borrello Lawyers	Cottesloe foreshore renewal project	\$ 2,958.45
24/05/2018	1376.2053-01	K E Maloney	Equipment hire	\$ 52.00
24/05/2018	1376.2063-01	Arbor Carbon	Truck parts	\$ 1,732.50
24/05/2018	1376.210-01	Hays Specialist Recruitment (Aust.)	Legal services	\$ 1,927.01
24/05/2018	1376.2122-01	Perth Pest Control Pty Ltd	Reimbursement	\$ 1,386.00
			Arbor services	
			Temporary staff	
			Annual Civic Centre termite & timber pest inspection	

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
24/05/2018	1376.22-01	Landgate - VGO	Fortnightly valuation expenses	\$ 160.40
24/05/2018	1376.24-01	Zircodata Pty Ltd	Record Storage	\$ 214.36
24/05/2018	1376.2413-01	Claremont Art Framers and Gallery	Volunteers Sundowners 2018 - certificate frames	\$ 308.00
24/05/2018	1376.2460-01	Priestman & Sharp	Vehicle repairs	\$ 1,353.31
24/05/2018	1376.2483-01	N Weir	Refund of fees	\$ 490.00
24/05/2018	1376.2508-01	Nick Stevenson Heritage Stone Mason	Restoration services	\$ 2,418.00
24/05/2018	1376.2512-01	The Trustee for Fiford Family Trust	Arbor services	\$ 2,750.00
24/05/2018	1376.2518-01	H R Bagheri	Rates refund	\$ 270.00
24/05/2018	1376.2519-01	A Williams	Bond refund	\$ 200.00
24/05/2018	1376.2520-01	R Dryden	Infrastructure bond refund	\$ 1,000.00
24/05/2018	1376.2521-01	J Harley	Reimbursement	\$ 52.60
24/05/2018	1376.2522-01	Fiona Gail Robinson T/A Antiquitea	Equipment hire	\$ 800.00
24/05/2018	1376.29-01	Fuji Xerox Australia Pty Ltd	Printing services	\$ 1,201.87
24/05/2018	1376.37-01	Winc Australia Pty Limited	Office equipment	\$ 259.00
24/05/2018	1376.38-01	Veolia Environmental Services	Waste removal services	\$ 486.15
24/05/2018	1376.46-01	Professional Tree Surgeons	Tree pruning services	\$ 440.00
24/05/2018	1376.523-01	Local Government Professionals	Post budget registration	\$ 20.00
24/05/2018	1376.593-01	Australia Post	Reply paid fee	\$ 92.07
24/05/2018	1376.602-01	WA Treasury Corporation	Loan repayment	\$ 18,380.01
24/05/2018	1376.62-01	Bunnings Group Ltd	Construction supplies	\$ 62.58
24/05/2018	1376.645-01	Cobblestone Concrete	Footpath repairs	\$ 2,893.61
24/05/2018	1376.764-01	Pitney Bowes Australia Pty Ltd	Quarterly rental of folding machine	\$ 1,835.90
24/05/2018	1376.79-01	Perth Irrigation Centre	Reticulation supplies	\$ 118.60
24/05/2018	1376.85-01	Western Metropolitan Regional Council	Transfer station disposal charges	\$ 40,687.00
24/05/2018	1376.89-01	Major Motors Pty Ltd	Truck service	\$ 239.25
24/05/2018	1376.94-01	Insight CCS Pty Ltd	After hour call service	\$ 538.40
24/05/2018	1376.941-01	Boatshed Market Pty Ltd T/A Boatshed	Catering supplies	\$ 610.74
24/05/2018	00026766	Quaine Constructions	Infrastructure bond refund	\$ 1,272.00
24/05/2018	00026767	Distinctive Homes WA Pty Ltd	Infrastructure bond refund	\$ 1,500.00
28/05/2018	1377.2023-01	Fines Enforcement Registry	FER lodgement fees	\$ 6,254.00
31/05/2018	00026768	Telstra Corporation Limited	Communications charges	\$ 1,164.53
31/05/2018	00026769	Water Corporation	Water charges	\$ 275.84

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
31/05/2018	1378.1020-01	Martin Family Trust T/as By Word of Mouth	Catering services	\$ 4,537.50
31/05/2018	1378.1133-01	Lock, Stock & Farrell Locksmith Pty	Locksmith services	\$ 19.00
31/05/2018	1378.1135-01	Lamp Replacements Australia Pty Ltd	Electrical supplies	\$ 77.75
31/05/2018	1378.1185-01	Waterlog Australia Pty Ltd	Supply & install water chiller	\$ 1,452.00
31/05/2018	1378.1334-01	Down Under Stump Grinding Pty Ltd	Grind stumps various sites	\$ 990.00
31/05/2018	1378.1473-01	Eco Resources Pty Ltd	Waste removal services	\$ 2,178.00
31/05/2018	1378.1507-01	Forpark Australia	Replacement parts for playground swing	\$ 1,634.82
31/05/2018	1378.1509-01	Mastec Australia Pty Ltd	50 Axles for 240L bins inc delivery	\$ 606.72
31/05/2018	1378.1583-01	Proficiency Group PL atf Proficiency	TRIM support	\$ 385.00
31/05/2018	1378.1724-01	Jason Sign Makers	Artwork stickers	\$ 85.36
31/05/2018	1378.188-01	Bob Jane T-Mart	Truck repairs	\$ 70.00
31/05/2018	1378.1927-01	Michael Page International (Aust)	Temporary services	\$ 3,493.76
31/05/2018	1378.1933-01	Moore Stephens	Training supplies	\$ 1,430.00
31/05/2018	1378.195-01	NCH Australia Pty Ltd	Landscaping supplies	\$ 1,407.17
31/05/2018	1378.1997-01	Stone Supplies WA Pty Ltd T/A Creation Landscapes	Landscaping supplies	\$ 786.80
31/05/2018	1378.2029-01	Yabrn Pty Ltd TA Snap Claremont	Printing services	\$ 44.99
31/05/2018	1378.2067-01	Solo Resource Recovery t/as Solo Waste	Waste removal services	\$ 54,123.56
31/05/2018	1378.2080-01	Beautiful Pictures	Bond refund	\$ 200.00
31/05/2018	1378.2163-01	LYRECO Pty Ltd	General stationery	\$ 319.69
31/05/2018	1378.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering services	\$ 769.50
31/05/2018	1378.2341-01	Electricity Generation and Retail	Electricity charges	\$ 2,542.40
31/05/2018	1378.2408-01	AJ Loo Investments Pty Ltd	Catering supplies	\$ 79.19
31/05/2018	1378.2511-01	IPN Medical Centres Pty Ltd	Pre-employment medical	\$ 165.00
31/05/2018	1378.2514-01	Element Advisory Pty Ltd	SAT representation	\$ 1,221.00
31/05/2018	1378.2523-01	N Kitaeff	Bond refund	\$ 150.00
31/05/2018	1378.2529-01	W Lim	Bond refund	\$ 150.00
31/05/2018	1378.2530-01	Sandbox Productions	Bond refund	\$ 200.00
31/05/2018	1378.2531-01	Coast Australia Production Pty Ltd	Bond refund	\$ 200.00
31/05/2018	1378.2533-01	Bravura Design Pty Ltd	Infrastructure bond refund	\$ 1,500.00
31/05/2018	1378.37-01	Winc Australia Pty Limited	General stationery	\$ 659.64
31/05/2018	1378.38-01	Veolia Environmental Services	Waste removal services	\$ 459.35

LIST OF ACCOUNTS - MAY 2018

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
31/05/2018	1378.46-01	Professional Tree Surgeons	Tree pruning services	\$ 858.00
31/05/2018	1378.62-01	Bunnings Group Ltd	Construction supplies	\$ 74.75
31/05/2018	1378.645-01	Cobblestone Concrete	Footpath construction	\$ 51,298.50
31/05/2018	1378.79-01	Perth Irrigation Centre	Supply parts	\$ 60.80
31/05/2018	1378.89-01	Major Motors Pty Ltd	Truck service	\$ 176.00
1/05/2018		National Australia Bank	Bank fees	\$ 8.32
1/05/2018		National Australia Bank	Bank fees	\$ 556.56
1/05/2018		National Australia Bank	Bank fees	\$ 1,189.61
2/05/2018		Town of Cottesloe Staff	Fortnightly payroll	\$ 94,838.46
3/05/2018		Commonwealth Bank of Australia	Bank fees	\$ 87.87
7/05/2018		National Australia Bank	Transfer to Investment Account	\$ 820,000.00
14/05/2018		National Australia Bank	Transfer to Investment Account	\$ 70,000.00
15/05/2018		National Australia Bank	Bank fees	\$ 33.98
16/05/2018		Town of Cottesloe Staff	Fortnightly payroll	\$ 113,370.83
22/05/2018		National Australia Bank	Bank fees	\$ 106.22
30/05/2018		Town of Cottesloe Staff	Fortnightly payroll	\$ 97,403.34
31/05/2018		National Australia Bank	Bank fees	\$ 84.12
31/05/2018		National Australia Bank	Bank fees	\$ 121.70
TOTAL				\$ 1,826,853.84

