

# TOWN OF COTTESLOE



## MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 AUGUST 2017 TO 31 AUGUST 2017

PRESENTED TO THE COUNCIL MEETING  
ON 26 SEPTEMBER 2017

**TOWN OF COTTESLOE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 August 2017**

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

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**Town of Cottesloe**  
**Compilation Report**  
For the Period Ended 31 August 2017

**Report Purpose**

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

**Overview**

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

**Statement of Financial Activity by reporting program**

Is presented on pages 5 and 6 and shows a surplus as at 31 August 2017 of \$10,370,067.

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

**Preparation**

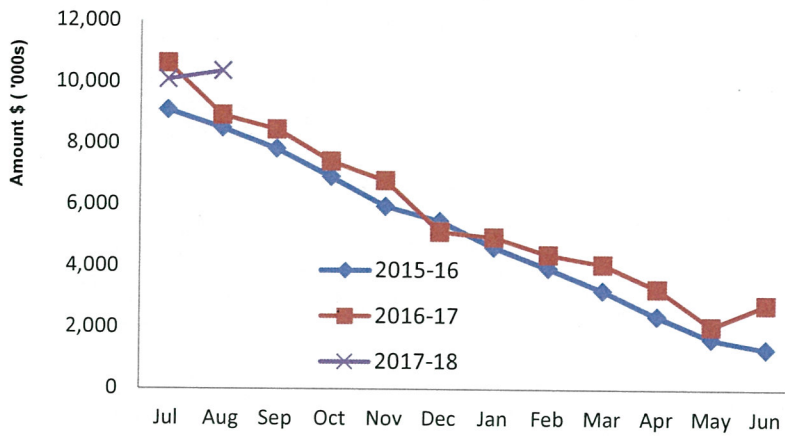
Prepared by: Wayne Richards

Reviewed by: Garry Bird

Date prepared: 12/09/2017

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

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



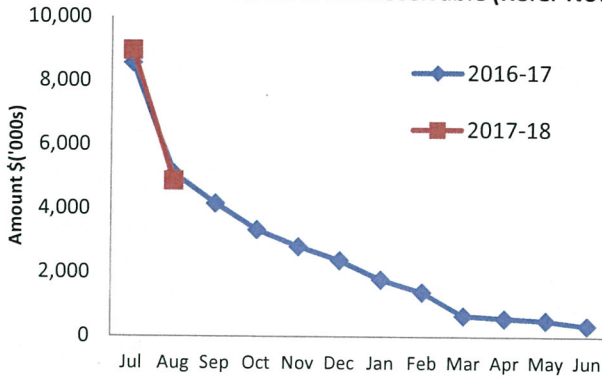
**Cash and Cash Equivalents  
as at period end**

|              |               |
|--------------|---------------|
| Unrestricted | \$ 6,905,351  |
| Restricted   | \$ 12,333,250 |
|              | \$ 19,238,601 |

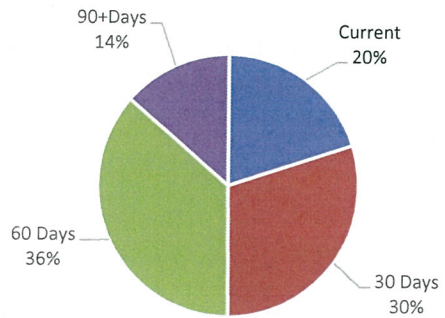
**Receivables**

|             |              |
|-------------|--------------|
| Rates & ESL | \$ 4,277,474 |
| Other       | \$ 1,461,506 |
|             | \$ 5,738,980 |

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



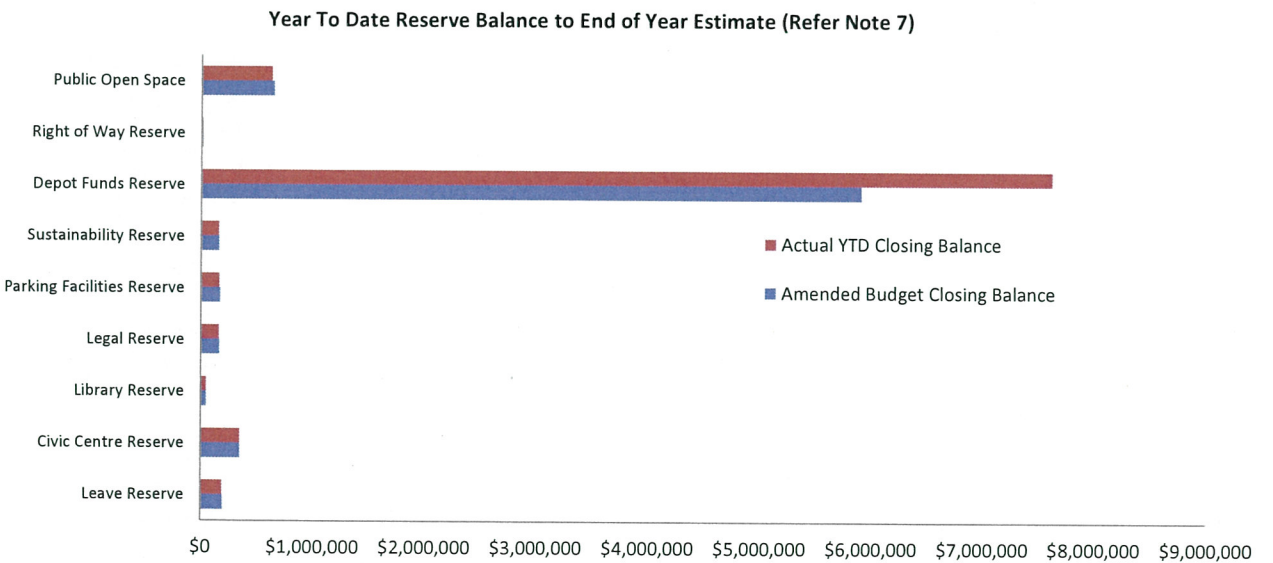
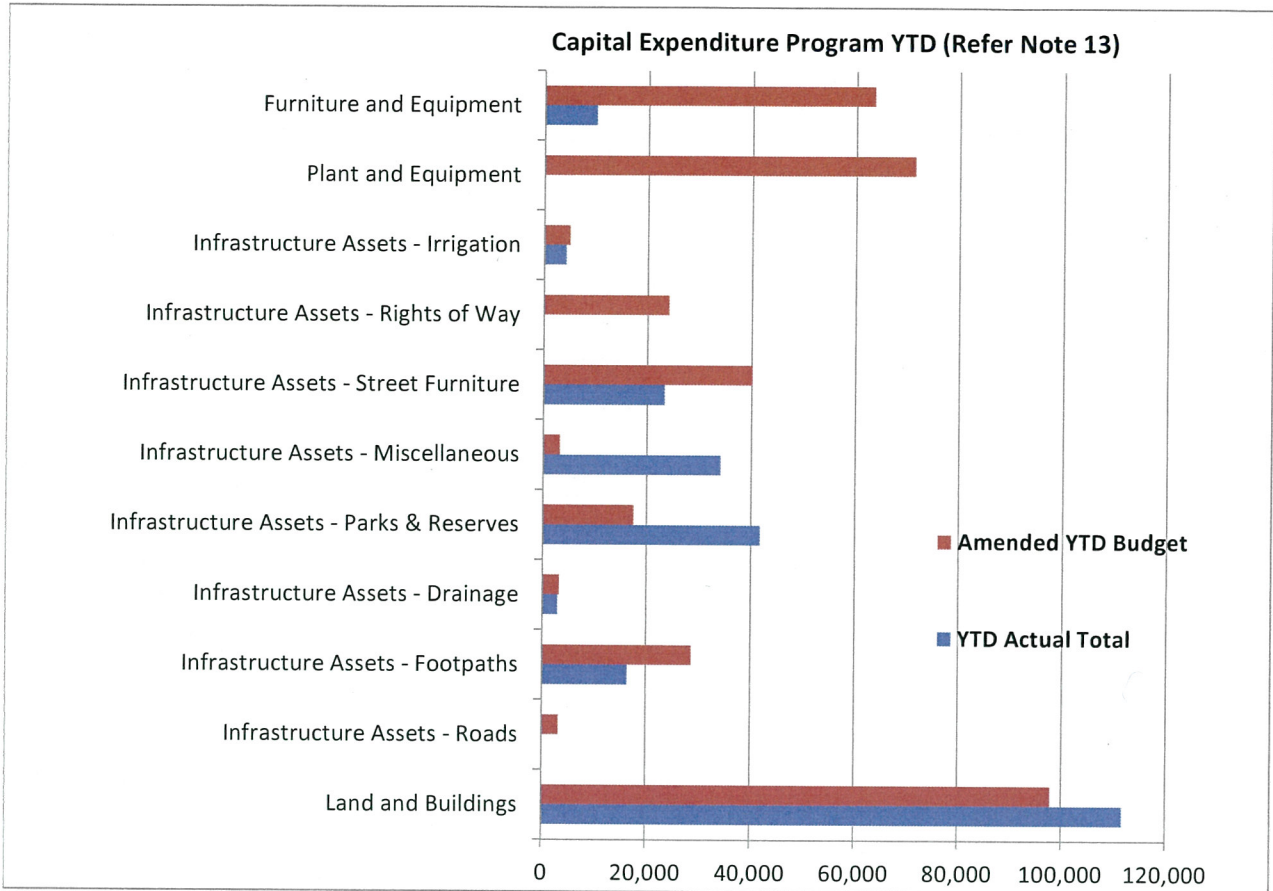
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



**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 August 2017



**Comments**

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

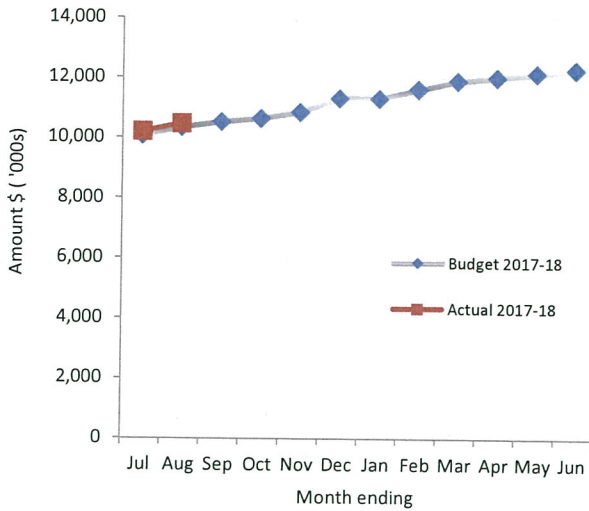
# Town of Cottesloe

## Monthly Summary Information

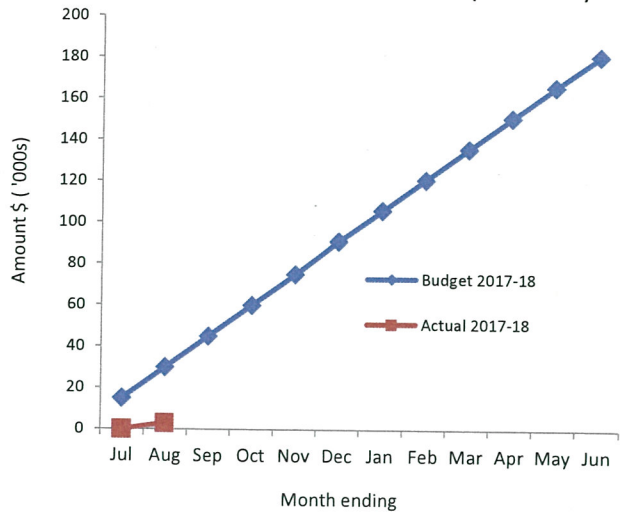
For the Period Ended 31 August 2017

### Revenues

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

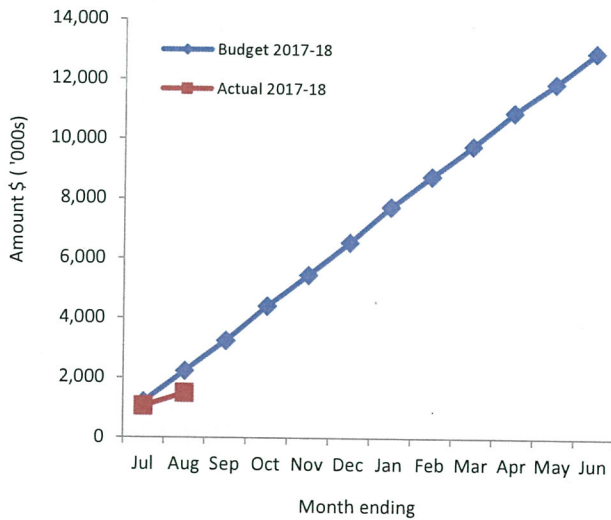


Budget Capital Revenue -v- Actual (Refer Note 2)

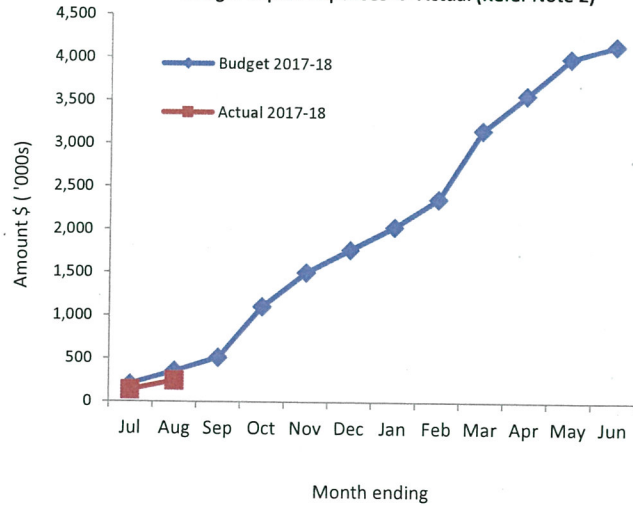


### Expenditure

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



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



### Comments

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

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

|  | Note | YTD Actual<br>(b)<br>\$ | Amended YTD Budget<br>(a)<br>\$ | Amended Annual Budget<br>\$ | Var. \$<br>(b)-(a)<br>\$ | Var. %<br>(b)-(a)/(a)<br>% |
|--|------|-------------------------|---------------------------------|-----------------------------|--------------------------|----------------------------|
| <b>Operating Revenues</b>              |      |                         |                                 |                             |                          |                            |
| General Purpose Funding - Rates        | 9    | 9,945,704               | 9,764,380                       | 9,764,380                   | 181,324                  | 2%                         |
| General Purpose Funding - Other        |      | 125,445                 | 132,725                         | 499,703                     | (7,280)                  | (5%)                       |
| Governance                             |      | 8,195                   | 19,451                          | 31,700                      | (11,256)                 | (58%)                      |
| Law, Order and Public Safety           |      | 5,907                   | 2,016                           | 30,300                      | 3,891                    | 193%                       |
| Health                                 |      | 87,790                  | 86,701                          | 94,200                      | 1,089                    | 1%                         |
| Education and Welfare                  |      | 3,512                   | 1,033                           | 29,115                      | 2,479                    | 240%                       |
| Community Amenities                    |      | 169,323                 | 130,641                         | 560,300                     | 38,682                   | 30%                        |
| Recreation and Culture                 |      | 9,664                   | 142,427                         | 368,689                     | (132,763)                | (93%)                      |
| Transport                              |      | 57,992                  | 49,434                          | 768,000                     | 8,558                    | 17%                        |
| Economic Services                      |      | 66,146                  | 24,182                          | 145,059                     | 41,964                   | 174%                       |
| Other Property and Services            |      | 0                       | 84                              | 500                         | (84)                     | (100%)                     |
| Total Operating Revenue                |      | 10,479,678              | 10,353,074                      | 12,291,946                  | 126,604                  |                            |
| <b>Operating Expense</b>               |      |                         |                                 |                             |                          |                            |
| General Purpose Funding                |      | (86,915)                | (52,089)                        | (312,465)                   | (34,826)                 | (67%)                      |
| Governance                             |      | (164,029)               | (158,364)                       | (779,998)                   | (5,665)                  | (4%)                       |
| Law, Order and Public Safety           |      | (37,205)                | (52,242)                        | (322,880)                   | 15,037                   | 29%                        |
| Health                                 |      | (31,833)                | (39,016)                        | (234,028)                   | 7,183                    | 18%                        |
| Education and Welfare                  |      | (60,368)                | (46,685)                        | (280,058)                   | (13,683)                 | (29%)                      |
| Community Amenities                    |      | (384,742)               | (583,926)                       | (3,564,837)                 | 199,184                  | 34%                        |
| Recreation and Culture                 |      | (412,951)               | (608,469)                       | (3,740,984)                 | 195,518                  | 32%                        |
| Transport                              |      | (288,664)               | (538,085)                       | (3,280,637)                 | 249,421                  | 46%                        |
| Economic Services                      |      | (34,835)                | (150,598)                       | (387,118)                   | 115,763                  | 77%                        |
| Other Property and Services            |      | 6,327                   | (1,669)                         | (10,000)                    | 7,996                    | 479%                       |
| Total Operating Expenditure            |      | (1,495,215)             | (2,231,143)                     | (12,913,005)                | 735,928                  |                            |
| <b>Funding Balance Adjustments</b>     |      |                         |                                 |                             |                          |                            |
| Add back Depreciation                  |      | 0                       | 317,267                         | 1,903,230                   | (317,267)                | (100%)                     |
| Adjust (Profit)/Loss on Asset Disposal | 8    | 0                       | 0                               | 0                           | 0                        |                            |
| Adjust Non Current Receivables         |      | 0                       | 0                               | 0                           | 0                        |                            |
| Adjust Leave Provisions                |      | (110,939)               | 0                               | 0                           | (110,939)                |                            |
| Net Cash from Operations               |      | 8,873,524               | 8,439,198                       | 1,282,171                   | 434,326                  |                            |
| <b>Capital Revenues</b>                |      |                         |                                 |                             |                          |                            |
| Grants, Subsidies and Contributions    | 11   | 2,935                   | 0                               | 0                           | 2,935                    |                            |
| Proceeds from Disposal of Assets       | 8    | 0                       | 30,298                          | 181,750                     | (30,298)                 | (100%)                     |
| Total Capital Revenues                 |      | 2,935                   | 30,298                          | 181,750                     | (27,363)                 |                            |

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

|  | Note | YTD Actual<br>(b)<br>\$ | Amended YTD Budget<br>(a)<br>\$ | Amended Annual Budget<br>\$ | Var. \$<br>(b)-(a)<br>\$ | Var. %<br>(b)-(a)/(a)<br>% |
|--|------|-------------------------|---------------------------------|-----------------------------|--------------------------|----------------------------|
| <b>Capital Expenses</b>                      |      |                         |                                 |                             |                          |                            |
| Land and Buildings                           | 13   | (111,748)               | (98,009)                        | (981,250)                   | (13,739)                 | (14%)                      |
| Infrastructure - Roads                       | 13   | 0                       | (3,334)                         | (223,000)                   | 3,334                    | 100%                       |
| Infrastructure - Car parks                   | 13   | 0                       | 0                               | 0                           | 0                        |                            |
| Infrastructure - Footpaths                   | 13   | (16,397)                | (28,691)                        | (687,857)                   | 12,294                   | 43%                        |
| Infrastructure - Drainage                    | 13   | (3,000)                 | (3,334)                         | (20,000)                    | 334                      | 10%                        |
| Infrastructure - Parks & Reserves            | 13   | (41,769)                | (17,504)                        | (390,000)                   | (24,265)                 | (139%)                     |
| Infrastructure - Miscellaneous               | 13   | (34,113)                | (3,334)                         | (713,500)                   | (30,779)                 | (923%)                     |
| Infrastructure - Streetscape                 | 13   | (23,360)                | (40,168)                        | (150,000)                   | 16,808                   | 42%                        |
| Infrastructure - Rights of Way               | 13   | 0                       | (24,172)                        | (145,000)                   | 24,172                   | 100%                       |
| Infrastructure - Irrigation                  | 13   | (4,264)                 | (5,001)                         | (30,000)                    | 737                      | 15%                        |
| Plant and Equipment                          | 13   | (24)                    | (71,406)                        | (428,350)                   | 71,382                   | 100%                       |
| Furniture and Equipment                      | 13   | (9,984)                 | (63,545)                        | (381,190)                   | 53,561                   | 84%                        |
| Total Capital Expenditure                    |      | (244,659)               | (358,498)                       | (4,150,147)                 | 113,839                  |                            |
| <b>Net Cash from Capital Activities</b>      |      | <b>(241,724)</b>        | <b>(328,200)</b>                | <b>(3,968,397)</b>          | <b>86,476</b>            |                            |
| <b>Financing</b>                             |      |                         |                                 |                             |                          |                            |
| Proceeds from New Debentures                 |      | 0                       | 0                               | 0                           | 0                        |                            |
| Proceeds from Advances                       |      | 0                       | 0                               | 0                           | 0                        |                            |
| Self-Supporting Loan Principal               |      | 0                       | 0                               | 55,869                      | 0                        |                            |
| Transfer from Reserves                       | 7    | 0                       | 48,000                          | 2,087,257                   | (48,000)                 | (100%)                     |
| Repayment of Debentures                      | 10   | 0                       | (100,245)                       | (449,333)                   | 100,245                  | 100%                       |
| Transfer to Reserves                         | 7    | (612,881)               | (36,138)                        | (216,785)                   | (576,743)                | (1596%)                    |
| <b>Net Cash from Financing Activities</b>    |      | <b>(612,881)</b>        | <b>(88,383)</b>                 | <b>1,477,008</b>            | <b>(524,498)</b>         |                            |
| <b>Net Operations, Capital and Financing</b> |      | <b>8,018,919</b>        | <b>8,022,615</b>                | <b>(1,209,218)</b>          | <b>(3,696)</b>           |                            |
| <b>Opening Funding Surplus(Deficit)</b>      | 3    | <b>2,351,148</b>        | <b>1,209,218</b>                | <b>1,209,218</b>            | <b>1,141,930</b>         | <b>94%</b>                 |
| <b>Closing Funding Surplus(Deficit)</b>      | 3    | <b>10,370,067</b>       | <b>9,231,833</b>                | <b>0</b>                    | <b>1,138,234</b>         |                            |

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

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



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

|   | Note | YTD Actual<br>(b)<br>\$ | Amended YTD Budget<br>(a)<br>\$ | Amended Annual Budget<br>\$ | Var. \$<br>(b)-(a)<br>\$ | Var. %<br>(b)-(a)/(a)<br>% |
|---|------|-------------------------|---------------------------------|-----------------------------|--------------------------|----------------------------|
| <b>Operating Revenues</b>                     |      |                         |                                 |                             |                          |                            |
| Rates   | 9    | 9,945,704               | 9,764,380                       | 9,764,380                   | 181,324                  | 2%                         |
| Operating Grants, Subsidies and Contributions | 11   | 31,315                  | 79,904                          | 222,324                     | (48,589)                 | (61%)                      |
| Fees and Charges                              |      | 405,719                 | 419,284                         | 1,832,797                   | (13,565)                 | (3%)                       |
| Interest Earnings                             |      | 74,748                  | 75,647                          | 330,129                     | (899)                    | (1%)                       |
| Other Revenue                                 |      | 22,191                  | 13,859                          | 142,316                     | 8,332                    | 60%                        |
| Profit on Disposal of Assets                  | 8    | 0                       | 0                               | 0                           | 0                        |                            |
| <b>Total Operating Revenue</b>                |      | <b>10,479,677</b>       | <b>10,353,074</b>               | <b>12,291,946</b>           | <b>126,603</b>           |                            |
| <b>Operating Expense</b>                      |      |                         |                                 |                             |                          |                            |
| Employee Costs                                |      | (506,137)               | (713,729)                       | (4,291,588)                 | 207,592                  | 29%                        |
| Materials and Contracts                       |      | (738,587)               | (813,697)                       | (4,921,284)                 | 75,110                   | 9%                         |
| Utility Charges                               |      | (99,929)                | (67,929)                        | (352,945)                   | (32,000)                 | (47%)                      |
| Depreciation on Non-Current Assets            |      | 0                       | (317,267)                       | (1,903,230)                 | 317,267                  | 100%                       |
| Interest Expenses                             |      | 0                       | (46,860)                        | (281,108)                   | 46,860                   | 100%                       |
| Insurance Expenses                            |      | (87,569)                | (84,628)                        | (175,098)                   | (2,941)                  | (3%)                       |
| Other Expenditure                             |      | (62,992)                | (187,033)                       | (987,752)                   | 124,041                  | 66%                        |
| Loss on Disposal of Assets                    | 8    | 0                       | 0                               | 0                           | 0                        |                            |
| <b>Total Operating Expenditure</b>            |      | <b>(1,495,214)</b>      | <b>(2,231,143)</b>              | <b>(12,913,005)</b>         | <b>735,929</b>           |                            |
| <b>Funding Balance Adjustments</b>            |      |                         |                                 |                             |                          |                            |
| Add back Depreciation                         |      | 0                       | 317,267                         | 1,903,230                   | (317,267)                | (100%)                     |
| Adjust (Profit)/Loss on Asset Disposal        | 8    | 0                       | 0                               | 0                           | 0                        |                            |
| Adjust Non Current Receivables                |      | 0                       | 0                               | 0                           | 0                        |                            |
| Adjust Provisions                             |      | (110,939)               | 0                               | 0                           | (110,939)                |                            |
| <b>Net Cash from Operations</b>               |      | <b>8,873,524</b>        | <b>8,439,198</b>                | <b>1,282,171</b>            | <b>434,326</b>           |                            |
| <b>Capital Revenues</b>                       |      |                         |                                 |                             |                          |                            |
| Grants, Subsidies and Contributions           | 11   | 2,935                   | 0                               | 0                           | 2,935                    |                            |
| Proceeds from Disposal of Assets              | 8    | 0                       | 30,298                          | 181,750                     | (30,298)                 | (100%)                     |
| <b>Total Capital Revenues</b>                 |      | <b>2,935</b>            | <b>30,298</b>                   | <b>181,750</b>              | <b>(27,363)</b>          |                            |
| <b>Capital Expenses</b>                       |      |                         |                                 |                             |                          |                            |
| Land and Buildings                            | 13   | (111,748)               | (98,009)                        | (981,250)                   | (13,739)                 | (14%)                      |
| Infrastructure - Roads                        | 13   | 0                       | (3,334)                         | (223,000)                   | 3,334                    | 100%                       |
| Infrastructure - Carparks                     | 13   | 0                       | 0                               | 0                           | 0                        |                            |
| Infrastructure - Footpaths                    | 13   | (16,397)                | (28,691)                        | (687,857)                   | 12,294                   | 43%                        |
| Infrastructure - Drainage                     | 13   | (3,000)                 | (3,334)                         | (20,000)                    | 334                      | 10%                        |
| Infrastructure - Parks & Reserves             | 13   | (41,769)                | (17,504)                        | (390,000)                   | (24,265)                 | (139%)                     |
| Infrastructure - Miscellaneous                | 13   | (34,113)                | (3,334)                         | (713,500)                   | (30,779)                 | (923%)                     |
| Infrastructure - Streetscape                  | 13   | (23,360)                | (40,168)                        | (150,000)                   | 16,808                   | 42%                        |
| Infrastructure - Rights of Way                | 13   | 0                       | (24,172)                        | (145,000)                   | 24,172                   | 100%                       |
| Infrastructure - Irrigation                   | 13   | (4,264)                 | (5,001)                         | (30,000)                    | 737                      | 15%                        |
| Plant and Equipment                           | 13   | (24)                    | (71,406)                        | (428,350)                   | 71,382                   | 100%                       |
| Furniture and Equipment                       | 13   | (9,984)                 | (63,545)                        | (381,190)                   | 53,561                   | 84%                        |
| <b>Total Capital Expenditure</b>              |      | <b>(244,659)</b>        | <b>(358,498)</b>                | <b>(4,150,147)</b>          | <b>113,839</b>           |                            |
| <b>Net Cash from Capital Activities</b>       |      | <b>(241,724)</b>        | <b>(328,200)</b>                | <b>(3,968,397)</b>          | <b>86,476</b>            |                            |

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

|  | YTD<br>Actual<br>(b) | Amended YTD<br>Budget<br>(a) | Amended<br>Annual<br>Budget | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) |
|--|----------------------|------------------------------|-----------------------------|--------------------|-----------------------|
| Note   | \$                   | \$                           | \$                          | \$                 | %                     |
| <b>Financing</b>                             |                      |                              |                             |                    |                       |
| Proceeds from New Debentures                 | 0                    | 0                            | 0                           | 0                  |                       |
| Proceeds from Advances                       | 0                    | 0                            | 0                           | 0                  |                       |
| Self-Supporting Loan Principal               | 0                    | 0                            | 55,869                      | 0                  |                       |
| Transfer from Reserves                       | 0                    | 48,000                       | 2,087,257                   | (48,000)           | (100%)                |
| Advances to Community Groups                 | 0                    | 0                            | 0                           | 0                  |                       |
| Repayment of Debentures                      | 0                    | (100,245)                    | (449,333)                   | 100,245            | 100%                  |
| Transfer to Reserves                         | (612,881)            | (36,138)                     | (216,785)                   | (576,743)          | (1596%)               |
| <b>Net Cash from Financing Activities</b>    | <b>(612,881)</b>     | <b>(88,383)</b>              | <b>1,477,008</b>            | <b>(524,498)</b>   |                       |
| <b>Net Operations, Capital and Financing</b> | <b>8,018,919</b>     | <b>8,022,615</b>             | <b>(1,209,218)</b>          | <b>(3,696)</b>     |                       |
| <b>Opening Funding Surplus(Deficit)</b>      | <b>2,351,148</b>     | <b>1,209,218</b>             | <b>1,209,218</b>            | <b>1,141,930</b>   | <b>94%</b>            |
| <b>Closing Funding Surplus(Deficit)</b>      | <b>10,370,067</b>    | <b>9,231,833</b>             | <b>0</b>                    | <b>1,138,234</b>   |                       |

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

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

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

|                                  |                                     | 2017-2018<br>YTD Actual | 2015-2016<br>YTD Actual | 2016-2017 Actual   |
|----------------------------------|-------------------------------------|-------------------------|-------------------------|--------------------|
|                                  |                                     | \$                      | \$                      | \$                 |
| <b>CURRENT ASSETS</b>            |                                     |                         |                         |                    |
| Receivables                      |                                     |                         |                         |                    |
|                                  | Rates                               | 4,113,866               | 3,849,437               | 191,244            |
|                                  | Emergency Services Levies           | 764,312                 | 713,619                 | 44,596             |
|                                  | Rates and ESL Rebates               | 317,782                 | 354,670                 | 3,056              |
|                                  | Accounts Receivable - Debtors       | 97,568                  | 116,195                 | 612,194            |
|                                  | Accounts Receivable - Infringements | 416,608                 | 353,212                 | 425,096            |
|                                  | Provision for Doubtful Debts        | (187,547)               | (171,532)               | (193,165)          |
|                                  | Accrued Income                      | 35,000                  | 60,457                  | 36,350             |
|                                  | GST                                 | 0                       | 0                       | (21)               |
|                                  | Self Supporting Loans               | 52,365                  | 50,091                  | 52,365             |
|                                  | Other                               | (34,582)                | (1,242)                 | 0                  |
| Inventories                      | Inventories                         | 37,437                  | 37,786                  | 37,437             |
| Cash Assets                      |                                     |                         |                         |                    |
|                                  | Municipal Account                   | 1,364,874               | 1,432,996               | 95,494             |
|                                  | Till Floats                         | 700                     | 700                     | 700                |
|                                  | Investment Account                  | 1,107,572               | 815,226                 | 906,640            |
|                                  | Term Investments                    | 4,432,205               | 3,897,712               | 923,572            |
|                                  | Restricted - Reserves               | 11,386,562              | 10,764,422              | 10,773,680         |
|                                  | Restricted - Trust                  | 946,688                 | 862,238                 | 946,708            |
| <b>TOTAL CURRENT ASSETS</b>      |                                     | <b>24,851,410</b>       | <b>23,135,987</b>       | <b>14,855,946</b>  |
| <b>CURRENT LIABILITIES</b>       |                                     |                         |                         |                    |
|                                  | Payables                            | 1,649,473               | 1,896,200               | 312,757            |
|                                  | Payable Trust                       | 923,392                 | 874,373                 | 931,183            |
|                                  | Accrued Expenses                    | 469,551                 | 617,699                 | 434,813            |
|                                  | Interest Bearing Liabilities        | 449,332                 | 330,602                 | 449,332            |
|                                  | Provisions                          | 852,602                 | 855,649                 | 942,744            |
| <b>TOTAL CURRENT LIABILITIES</b> |                                     | <b>4,344,350</b>        | <b>4,574,523</b>        | <b>3,070,829</b>   |
| <b>NON CURRENT ASSETS</b>        |                                     |                         |                         |                    |
| Receivables                      |                                     |                         |                         |                    |
|                                  | Deferred Rates & ESL                | 163,608                 | 179,494                 | 163,608            |
|                                  | Self Supporting Loans               | 509,791                 | 562,156                 | 509,791            |
| Property Plant and Equipment     |                                     |                         |                         |                    |
|                                  | Furniture and Equipment             | 405,006                 | 335,826                 | 395,022            |
|                                  | Land and Buildings                  | 84,147,730              | 44,702,181              | 84,035,982         |
|                                  | Plant and Equipment                 | 775,406                 | 743,174                 | 775,382            |
|                                  | Equity Investments                  | 1,075,364               | 1,021,510               | 1,075,364          |
| Infrastructure                   |                                     |                         |                         |                    |
|                                  | Roads                               | 24,419,773              | 25,051,278              | 24,419,773         |
|                                  | Car Parks                           | 2,613,512               | 2,701,746               | 2,613,512          |
|                                  | Footpaths                           | 3,557,016               | 3,632,551               | 3,540,619          |
|                                  | Drainage                            | 4,753,048               | 4,824,725               | 4,750,048          |
|                                  | Parks and Reserves                  | 1,560,342               | 1,471,939               | 1,518,573          |
|                                  | Miscellaneous                       | 2,090,149               | 2,041,563               | 2,056,036          |
|                                  | Street Furniture                    | 721,951                 | 691,480                 | 698,591            |
|                                  | Right of Ways                       | 1,896,026               | 1,835,853               | 1,896,026          |
|                                  | Irrigation                          | 984,007                 | 991,499                 | 979,743            |
| <b>TOTAL NON CURRENT ASSETS</b>  |                                     | <b>129,672,729</b>      | <b>90,786,975</b>       | <b>129,428,070</b> |

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

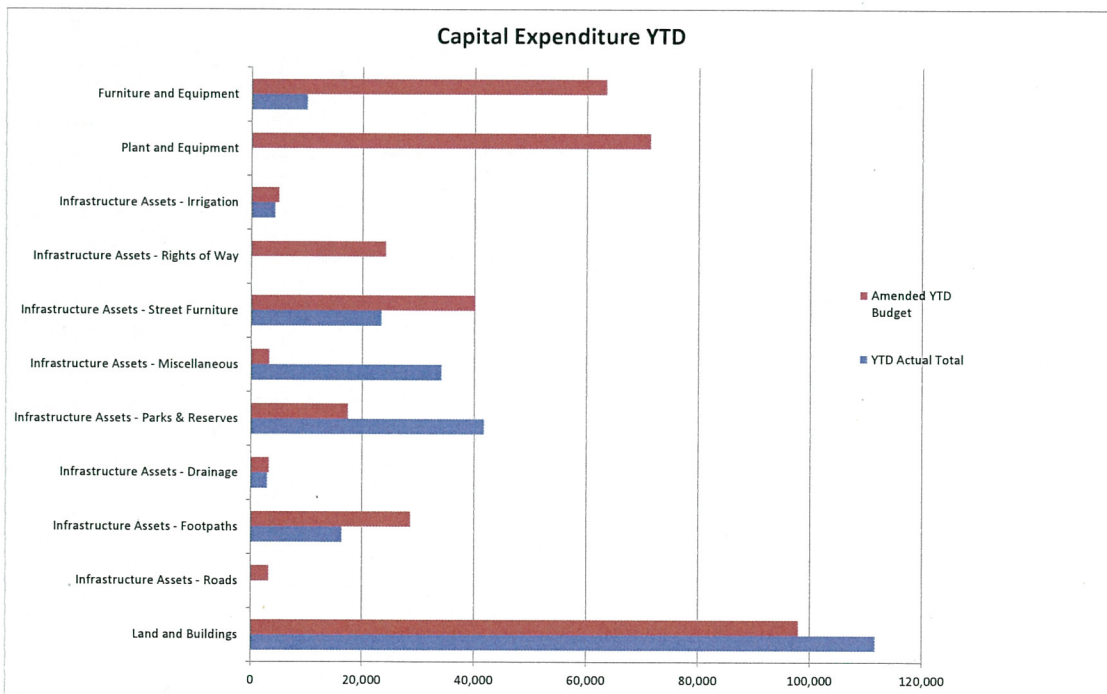
|   | 2017-2018<br>YTD Actual<br>\$ | 2015-2016<br>YTD Actual<br>\$ | 2016-2017 Actual<br>\$ |
|---|-------------------------------|-------------------------------|------------------------|
| <b>NON CURRENT LIABILITIES</b>            |                               |                               |                        |
| Interest Bearing Liabilities              | 4,219,401                     | 4,668,734                     | 4,219,401              |
| Provisions                                | 63,015                        | 61,901                        | 83,812                 |
| <b>TOTAL NON CURRENT LIABILITIES</b>      | <b>4,282,416</b>              | <b>4,730,635</b>              | <b>4,303,213</b>       |
| <b>NET ASSETS</b>                         | <b>145,897,373</b>            | <b>104,617,804</b>            | <b>136,909,974</b>     |
| <b>EQUITY</b>                             |                               |                               |                        |
| Reserves - Cash Backed                    | 11,386,562                    | 10,764,421                    | 10,773,681             |
| Reserves - Asset Revaluation              | 97,358,332                    | 57,603,928                    | 97,358,332             |
| Retained Surplus                          | 37,152,479                    | 36,249,455                    | 28,777,961             |
| <b>TOTAL EQUITY</b>                       | <b>145,897,373</b>            | <b>104,617,804</b>            | <b>136,909,974</b>     |
| <b>RESERVES - CASH BACKED</b>             |                               |                               |                        |
| Opening Balance                           | 10,719,977                    | 9,744,770                     | 10,719,977             |
| Transfer to Reserves                      | 1,671,822                     | 1,606,904                     | 1,058,941              |
| Transfer from Reserves                    | (1,005,237)                   | (587,253)                     | (1,005,237)            |
| <b>TOTAL RESERVES - CASH BACKED</b>       | <b>11,386,562</b>             | <b>10,764,421</b>             | <b>10,773,681</b>      |
| <b>RESERVES - ASSET REVALUATION</b>       |                               |                               |                        |
| Opening Balance                           | 97,358,332                    | 57,603,928                    | 97,358,332             |
| <b>TOTAL RESERVES - ASSET REVALUATION</b> | <b>97,358,332</b>             | <b>57,603,928</b>             | <b>97,358,332</b>      |
| <b>RETAINED SURPLUS</b>                   |                               |                               |                        |
| Opening Balance                           | 28,053,996                    | 28,389,457                    | 28,053,996             |
| Change in Net Assets from Operations      | 9,765,070                     | 8,879,649                     | 777,670                |
| Transfer from Reserve                     | 1,005,237                     | 587,253                       | 1,005,237              |
| Transfer to Reserve                       | (1,671,824)                   | (1,606,904)                   | (1,058,942)            |
| <b>TOTAL RETAINED SURPLUS</b>             | <b>37,152,479</b>             | <b>36,249,455</b>             | <b>28,777,961</b>      |
| <b>TOTAL EQUITY</b>                       | <b>145,897,373</b>            | <b>104,617,804</b>            | <b>136,909,974</b>     |

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

| Capital Acquisitions                     | Note | YTD Actual New /Upgrade (a) | YTD Actual (Renewal Expenditure) (b) | YTD Actual Total (c) = (a)+(b) | Amended YTD Budget (d) | Amended Annual Budget | Variance (d) - (c) |
|--|------|-----------------------------|--------------------------------------|--------------------------------|------------------------|-----------------------|--------------------|
|  |      | \$                          | \$                                   | \$                             | \$                     | \$                    | \$                 |
| Land and Buildings                       | 13   | 1,620                       | 110,128                              | 111,748                        | 98,009                 | 981,250               | 13,739             |
| Infrastructure Assets - Roads            | 13   | 0                           | 0                                    | 0                              | 3,334                  | 223,000               | (3,334)            |
| Infrastructure Assets - Footpaths        | 13   | 5,000                       | 11,397                               | 16,397                         | 28,691                 | 687,857               | (12,294)           |
| Infrastructure Assets - Drainage         | 13   | 0                           | 3,000                                | 3,000                          | 3,334                  | 20,000                | (334)              |
| Infrastructure Assets - Parks & Reserves | 13   | 0                           | 41,769                               | 41,769                         | 17,504                 | 390,000               | 24,265             |
| Infrastructure Assets - Miscellaneous    | 13   | 12,521                      | 21,592                               | 34,113                         | 3,334                  | 713,500               | 30,779             |
| Infrastructure Assets - Street Furniture | 13   | 0                           | 23,360                               | 23,360                         | 40,168                 | 150,000               | (16,808)           |
| Infrastructure Assets - Rights of Way    | 13   | 0                           | 0                                    | 0                              | 24,172                 | 145,000               | (24,172)           |
| Infrastructure Assets - Irrigation       | 13   | 0                           | 4,264                                | 4,264                          | 5,001                  | 30,000                | (737)              |
| Plant and Equipment                      | 13   | 24                          | 0                                    | 24                             | 71,406                 | 428,350               | (71,382)           |
| Furniture and Equipment                  | 13   | 1,800                       | 8,184                                | 9,984                          | 63,545                 | 381,190               | (53,561)           |
| <b>Capital Expenditure Totals</b>        |      | <b>20,965</b>               | <b>223,694</b>                       | <b>244,659</b>                 | <b>358,498</b>         | <b>4,150,147</b>      | <b>(113,839)</b>   |

**Funded By:**

|  |                |                |                  |                  |
|--|----------------|----------------|------------------|------------------|
| Capital Grants and Contributions                       | 2,935          | 0              | 0                | 2,935            |
| Borrowings   | 0              | 0              | 0                | 0                |
| Other (Disposals & C/Fwd)                              | 0              | 30,298         | 181,750          | (30,298)         |
| <b>Own Source Funding - Cash Backed Reserves</b>       |                |                |                  |                  |
| Area Improvement Reserve                               | 0              | 0              | 34               | 0                |
| Unspent Grants/Funds Reserve                           | 0              | 0              | 272              | 0                |
| Depot Funds Reserve                                    | 0              | 0              | 2,361,350        | 0                |
| <b>Total Own Source Funding - Cash Backed Reserves</b> | <b>0</b>       | <b>48,000</b>  | <b>2,087,257</b> | <b>(48,000)</b>  |
| <b>Own Source Funding - Operations</b>                 | <b>241,724</b> | <b>280,200</b> | <b>1,881,140</b> | <b>(38,476)</b>  |
| <b>Capital Funding Total</b>                           | <b>244,659</b> | <b>358,498</b> | <b>4,150,147</b> | <b>(113,839)</b> |



Comments

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

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



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

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

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

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

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

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

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

|   |                    |
|---|--------------------|
| Buildings   | At Component Level |
| Furniture and Equipment                                     | 2 to 15 years      |
| Plant and Equipment   | 2 to 10 years      |
| Computer and Ancillary Equipment                            | 2 to 30 years      |
| Roads, Right of Ways, Car Parks                             |                    |
| - Seal/Surface  | 15 to 40 years     |
| - Pavement  | 40 to 80 years     |
| - Kerb  | 60 years           |
| Footpaths   |                    |
| - Insitu Concrete   | 50 years           |
| - Slab, Asphalt and Brick Pave                              | 20 years           |
| Drainage  |                    |
| - PVC Pipe  | 40 years           |
| - Concrete Pipes, pits, GPT's, Headwalls etc                | 100 years          |
| - Grate Gully Lids, Side Entry Lids and Pit Covers          | 60 years           |
| - Sumps (filled in)   | 100 years          |
| Irrigation Components                                       | 40 years           |
| Street Furniture  |                    |
| - Chairs, Picnic Tables, Barbeques, Bins                    | 20 years           |
| - Street Lights   | 20 years           |
| - Bus Shelters  | 40 years           |
| - Beach Showers and Drinking Fountains                      | 25 years           |
| Parks and Ovals   |                    |
| - Playground Equipment - Combination Units                  | 18 years           |
| - Playground Equipment - Soft Fall and Shade Sail Equipment | 10 years           |
| Miscellaneous Infrastructure                                | 5 to 60 years      |

**(k) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Town has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Town expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Town does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

**COMMUNITY VISION**

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

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

Health inspection services and food quality control.

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

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

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

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

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

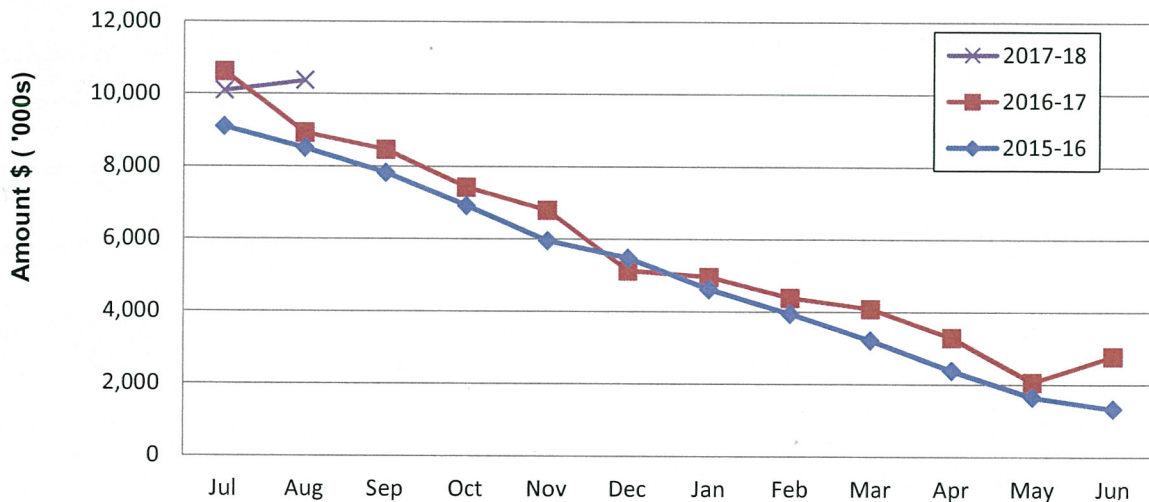
| Reporting Program                 | Var. \$   | Var. %  | Timing/<br>Permanent | Explanation of Variance  |
|-----------------------------------|-----------|---------|----------------------|--|
| <b>Operating Revenues</b>         |           |         |                      |  |
| General Purpose Funding - Rates   | 181,324   | 2%      | Permanent            | Interim rates raised after the receipt of the roll from the Valuer General |
| Governance                        | (11,256)  | (58%)   | Timing               | Timing of revenue  |
| Law, Order and Public Safety      | 3,891     | 193%    | Timing               | Extra revenue from animal fines and penalties                              |
| Education and Welfare             | 2,479     | 240%    | Timing               | Timing of reimbursements   |
| Community Amenities               | 38,682    | 30%     | Timing               | Timing of revenue of commercial waste revenue                              |
| Recreation and Culture            | (132,763) | (93%)   | Timing               | Timing of lease hire fees  |
| Transport                         | 8,558     | 17%     | Timing               | Timing of revenue in the program of parking and transport                  |
| Economic Services                 | 41,964    | 174%    | Permanent            | Increased revenue from building fees                                       |
| Other Property and Services       | (84)      | (100%)  | Timing               | Timing of reimbursements   |
| <b>Operating Expense</b>          |           |         |                      |  |
| General Purpose Funding           | (34,826)  | (67%)   | Timing               | Timing of revaluation expenses   |
| Law, Order and Public Safety      | 15,037    | 29%     | Timing               | Timing of expenditure  |
| Health                            | 7,183     | 18%     | Timing               | Timing of expenditure  |
| Education and Welfare             | (13,683)  | (29%)   | Timing               | Timing of expenditure  |
| Community Amenities               | 199,184   | 34%     | Permanent            | Waste expenses less than forecast  |
| Recreation and Culture            | 195,518   | 32%     | Timing/Non<br>cash   | Timing of expenditure and depreciation postings                            |
| Transport                         | 249,421   | 46%     | Timing/Non<br>cash   | Timing of expenditure and depreciation postings                            |
| Economic Services                 | 115,763   | 77%     | Timing               | Timing of Procott disbursement   |
| <b>Capital Revenues</b>           |           |         |                      |  |
| Proceeds from Disposal of Assets  | (30,298)  | (100%)  | Timing               | Review of vehicle purchasing policy  |
| <b>Capital Expenses</b>           |           |         |                      |  |
| Infrastructure - Roads            | 3,334     | 100%    | Timing               | Timing of expenditure  |
| Infrastructure - Footpaths        | 12,294    | 43%     | Timing               | Timing of expenditure  |
| Infrastructure - Parks & Reserves | (24,265)  | (139%)  | Timing               | Timing of expenditure  |
| Infrastructure - Miscellaneous    | (30,779)  | (923%)  | Timing               | Timing of expenditure  |
| Infrastructure - Streetscape      | 16,808    | 42%     | Timing               | Timing of expenditure  |
| Infrastructure - Rights of Way    | 24,172    | 100%    | Timing               | Timing of expenditure  |
| Infrastructure - Irrigation       | 737       | 15%     | Timing               | Timing of expenditure  |
| Plant and Equipment               | 71,382    | 100%    | Timing               | Timing of expenditure  |
| Furniture and Equipment           | 53,561    | 84%     | Timing               | Timing of expenditure  |
| <b>Financing</b>                  |           |         |                      |  |
| Transfer from Reserves            | (48,000)  | (100%)  | Timing               | Timing of transfers  |
| Transfer to Reserves              | (576,743) | (1596%) | 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 August 2017**

**Note 3: NET CURRENT FUNDING POSITION**

|                                     | Note | Positive=Surplus (Negative=Deficit) |                  |                  |
|-------------------------------------|------|-------------------------------------|------------------|------------------|
|                                     |      | YTD 31 Aug 2017                     | 30th June 2017   | YTD 31 Aug 2016  |
|                                     |      | \$                                  | \$               | \$               |
| <b>Current Assets</b>               |      |                                     |                  |                  |
| Cash Unrestricted                   | 4    | 6,928,647                           | 1,941,931        | 6,134,499        |
| Cash Restricted                     | 4    | 11,386,562                          | 10,773,680       | 10,764,422       |
| Receivables - Rates & Associated    | 6    | 5,195,960                           | 238,896          | 4,917,726        |
| Receivables -Other                  | 6    | 566,959                             | 1,125,984        | 578,713          |
| Less Provision for Dounbtful Debts  |      | (187,547)                           | (193,165)        | (171,532)        |
| Inventories                         |      | 37,437                              | 37,437           | 37,786           |
|                                     |      | 23,928,018                          | 13,924,763       | 22,261,614       |
| <b>Less: Current Liabilities</b>    |      |                                     |                  |                  |
| Payables                            |      | (2,119,024)                         | (747,570)        | (2,513,899)      |
| Loans                               |      | (449,332)                           | (449,332)        | (330,602)        |
| Provisions                          |      | (852,602)                           | (942,744)        | (855,649)        |
| Other                               |      | 0                                   | 0                | 0                |
|                                     |      | (3,420,958)                         | (2,139,646)      | (3,700,150)      |
| <b>Less:</b>                        |      |                                     |                  |                  |
| Cash Reserves                       | 7    | (11,386,562)                        | (10,773,680)     | (10,764,422)     |
| Loans - Clubs                       |      | (52,365)                            | (52,365)         | (50,091)         |
| <b>Add:</b>                         |      |                                     |                  |                  |
| Loans                               |      | 449,332                             | 449,332          | 330,602          |
| Provisions                          |      | 852,602                             | 942,744          | 855,649          |
| <b>Net Current Funding Position</b> |      | <b>10,370,067</b>                   | <b>2,351,148</b> | <b>8,933,202</b> |

**Note 3 - Liquidity Over the Year**



Comments - Net Current Funding Position



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

**Note 4: CASH AND INVESTMENTS**

|   | Interest Rate | Unrestricted \$  | Restricted \$     | Trust \$       | Total Amount \$   | Institution | Maturity Date |
|---|---------------|------------------|-------------------|----------------|-------------------|-------------|---------------|
| <b>(a) Cash Deposits</b>                          |               |                  |                   |                |                   |             |               |
| Municipal Bank Account                            | 0.00%         | 1,364,874        |                   |                | 1,364,874         | NAB         | At Call       |
| Business Investment Account                       | 2.50%         | 1,107,572        |                   |                | 1,107,572         | NAB         | At Call       |
| Trust Bank Account                                | 0.00%         |                  |                   | 946,688        | 946,688           | NAB         | At Call       |
| Cash On Hand                                      | Nil           | 700              |                   |                | 700               | N/A         | On Hand       |
| <b>(b) Term Deposits</b>                          |               |                  |                   |                |                   |             |               |
| Term Deposit 64-955-9802                          | 2.43%         | 5,981            |                   |                | 5,981             | NAB         | 04-Dec-17     |
| Term Deposit 53-888-6659                          | 2.53%         | 5,919            |                   |                | 5,919             | NAB         | 04-Dec-17     |
| Term Deposit 36062109                             | 2.09%         | 920,306          |                   |                | 920,306           | CBA         | 18-Oct-17     |
| Term Deposit 36062109                             | 2.38%         | 1,200,000        |                   |                | 1,200,000         | CBA         | 28-Feb-18     |
| Term Deposit 36062109                             | 2.20%         | 400,000          |                   |                | 400,000           | CBA         | 06-Dec-17     |
| Term Deposit 36062109                             | 2.30%         | 650,000          |                   |                | 650,000           | CBA         | 15-Mar-18     |
| Term Deposit 4553961                              | 2.45%         | 800,000          |                   |                | 800,000           | BANKWEST    | 02-Jan-18     |
| Term Deposits 462229                              | 2.45%         | 450,000          |                   |                | 450,000           | BANKWEST    | 21-Dec-17     |
| Term Deposit 94-238-6189                          | 2.44%         |                  | 273,401           |                | 273,401           | NAB         | 28-Sep-17     |
| Term Deposit 4563175                              | 2.50%         |                  | 1,441,741         |                | 1,441,741         | BANKWEST    | 05-Sep-17     |
| Term Deposit 4543234                              | 2.48%         |                  | 1,925,922         |                | 1,925,922         | BANKWEST    | 30-Jan-18     |
| Term Deposit 24-254-8087                          | 2.44%         |                  | 1,975,226         |                | 1,975,226         | NAB         | 27-Sep-17     |
| Term Deposit 036-157 58-1864                      | 1.75%         |                  | 1,924,344         |                | 1,924,344         | WESTPAC     | 06-Oct-17     |
| Term Deposit 36062109                             | 2.28%         |                  | 1,543,467         |                | 1,543,467         | CBA         | 27-Oct-17     |
| Term Deposit 24-677-7784                          | 2.44%         |                  | 208,673           |                | 208,673           | NAB         | 28-Sep-17     |
| Term Deposit 98-664-7758                          | 2.40%         |                  | 663,920           |                | 663,920           | NAB         | 12-Oct-17     |
| Term Deposit 50-087-4898                          | 2.44%         |                  | 387,106           |                | 387,106           | NAB         | 27-Sep-17     |
| Term Deposit 30-957-7799                          | 2.44%         |                  | 102,841           |                | 102,841           | NAB         | 28-Sep-17     |
| Term Deposits (Held By Shire of Peppermint Grove) | Various       |                  | 47,378            |                | 47,378            | Various     | Various       |
| Term Deposit 036-030 18-4976                      | 2.00%         |                  | 309,542           |                | 309,542           | WESTPAC     | 06-Oct-17     |
| Term Deposit 15-809-8669                          | 2.40%         |                  | 583,000           |                | 583,000           | NAB         | 25-Oct-17     |
| <b>Total</b>                                      |               | <b>6,905,352</b> | <b>11,386,562</b> | <b>946,688</b> | <b>19,238,602</b> |             |               |

**SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS**

| BANK                                | Unrestricted \$  | Restricted \$     | Trust \$       | Total Amount \$   | Total %     |
|-------------------------------------|------------------|-------------------|----------------|-------------------|-------------|
| NATIONAL AUSTRALIA BANK             | 2,484,346        | 4,194,168         | 946,688        | 7,625,201         | 39.6%       |
| WESTPAC BANKING CORPORATION         | 0                | 2,233,887         | 0              | 2,233,887         | 11.6%       |
| BANKWEST                            | 1,250,000        | 3,367,663         | 0              | 4,617,663         | 24.0%       |
| COMMONWEALTH BANK OF AUSTRALIA      | 3,170,306        | 1,543,467         | 0              | 4,713,773         | 24.5%       |
| ON HAND                             | 700              | 0                 | 0              | 700               | 0.0%        |
| HELD BY THIRD PARTY (GROVE LIBRARY) | 0                | 47,378            | 0              | 47,378            | 0.2%        |
| <b>TOTAL</b>                        | <b>6,905,352</b> | <b>11,386,562</b> | <b>946,688</b> | <b>19,238,602</b> | <b>100%</b> |

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

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

| GL Account Code | Description                              | Council Resolution   | Classification   | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|--|----------------------|------------------|---------------------|----------------------------|----------------------------|--------------------------------|
|                 | <b>Budget Adoption Permanent Changes</b> |                      |                  | \$                  | \$                         | \$                         | \$                             |
| 6.1171.2.50     | Asphalt works at Seaview Carpark         | August 2017 10.1.1.9 | Capital Expenses |                     |                            | (38,904)                   |                                |
| 10.1136.2.50    | Drainage works at Napier Street          | August 2017 10.1.1.9 | Capital Expenses |                     |                            | (10,000)                   |                                |
|                 |  |                      |                  | 0                   | 0                          | (48,904)                   |                                |

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

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

**Note 6: RECEIVABLES**

**Receivables - Rates & ESL Receivable**

|                                |                |
|--------------------------------|----------------|
| Opening Arrears Previous Years | 238,173        |
| Levied this year               | 9,244,808      |
| Less Collections to date       | (9,083,533)    |
| Equals Current Outstanding     | <b>399,448</b> |

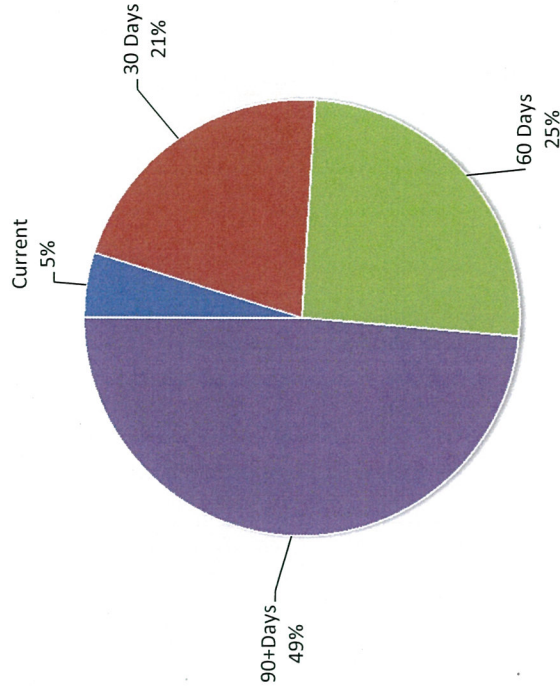
**Net Rates Collectable**  
 % Collected

|  | YTD 31 Aug 2017  | 30 June 2017   |
|--|------------------|----------------|
|  | \$ 399,448       | \$ 238,173     |
|  | 9,945,704        | 9,244,808      |
|  | (5,303,366)      | (9,083,533)    |
|  | <b>5,041,786</b> | <b>399,448</b> |
|  | 51.26%           | 95.79%         |

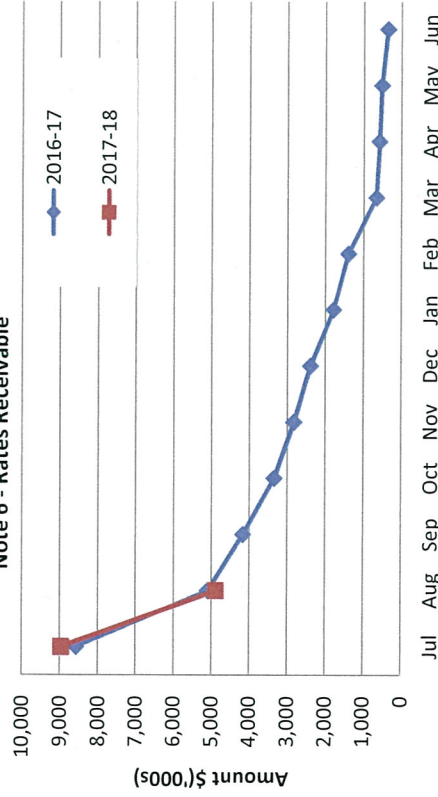
| Receivables - General                        | Current  | 30 Days   | 60 Days   | 90+Days       |
|--|----------|-----------|-----------|---------------|
| Receivables - General                        | \$ 4,653 | \$ 20,606 | \$ 24,801 | \$ 47,508     |
| <b>Total Receivables General Outstanding</b> |          |           |           | <b>97,568</b> |

Amounts shown above include GST (where applicable)

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



**Note 6 - Rates Receivable**



Comments/Notes - Receivables Rates

Comments/Notes - Receivables General

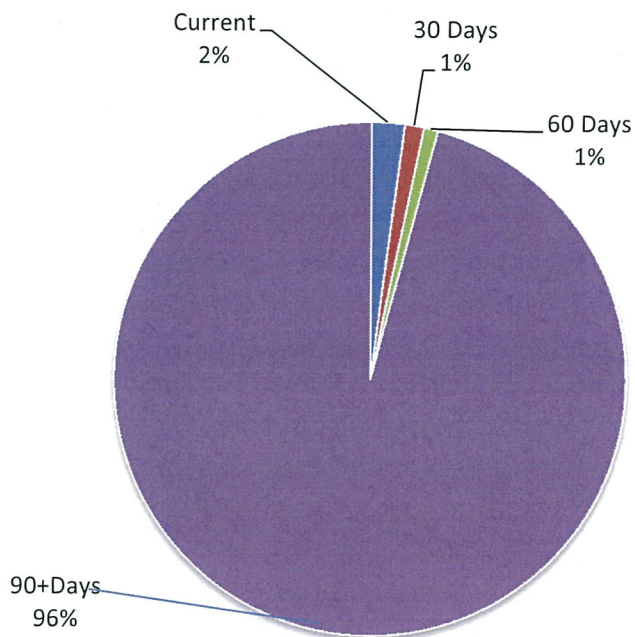
**TOWN OF COTTESLOE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**Note 6: RECEIVABLES (Continued)**

| Receivables - Infringements                  | Current | 30 Days | 60 Days | 90+Days               |
|--|---------|---------|---------|-----------------------|
|  | \$      | \$      | \$      | \$                    |
| Receivables - Infringements                  | 8,650   | 5,066   | 3,695   | 399,197               |
| <b>Total Receivables General Outstanding</b> |         |         |         | <b><u>416,608</u></b> |

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable - Infringements**




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**Comments/Notes - Receivables Infringements**

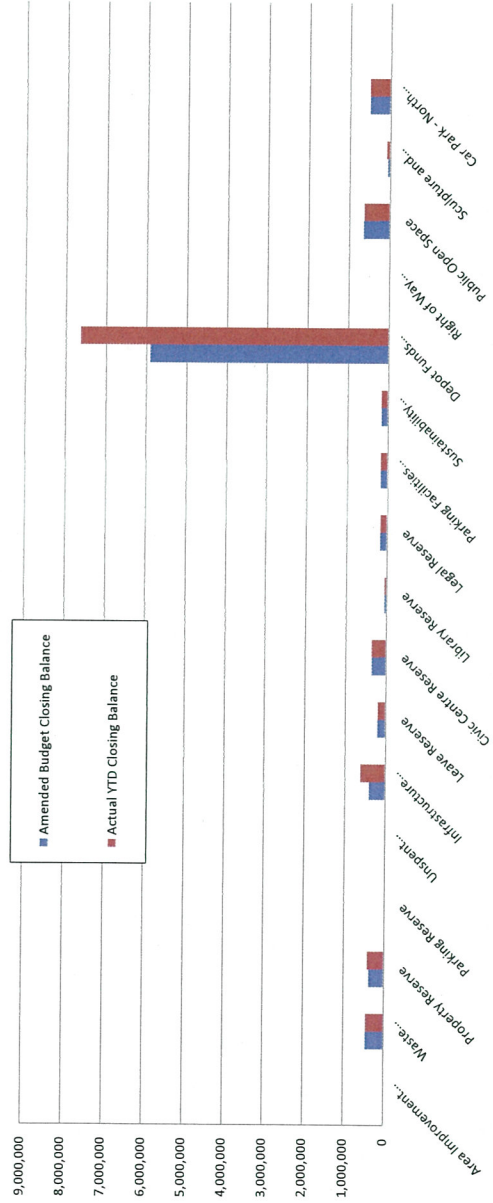
The majority of infringement debtors over ninety days are with Fines Enforcement Registry for collection.

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

Note 7: Cash Backed Reserve  
 2017-18

| Name                               | Sub Account | Opening Balance Budget | Opening Balance Actual | Amended Budget Interest Earned | Actual Interest Earned | Amended Budget Transfers In (+) | Actual Transfers In (+) | Amended Budget Transfers Out (-) | Actual Transfers Out (-) | Amended Budget Closing Balance | Actual YTD Closing Balance |
|------------------------------------|-------------|------------------------|------------------------|--------------------------------|------------------------|---------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------------|----------------------------|
| Area Improvement Reserve           | 122         | 0                      | 0                      | 0                              | 0                      | 0                               | 0                       | 0                                | 0                        | 0                              | 0                          |
| Waste Management Reserve           | 219         | 440,594                | 440,743                | 11,550                         | 1,433                  | 0                               | 0                       | 0                                | 0                        | 452,144                        | 442,176                    |
| Property Reserve                   | 220         | 411,917                | 411,841                | 11,328                         | 1,189                  | 0                               | 0                       | 0                                | 0                        | 375,245                        | 413,030                    |
| Parking Reserve                    | 221         | 10,905                 | 10,903                 | 300                            | 36                     | 0                               | 0                       | (48,000)                         | 0                        | 11,205                         | 10,939                     |
| Unspent Grants/Funds Reserve       | 224         | 0                      | 0                      | 0                              | 0                      | 0                               | 0                       | 0                                | 0                        | 0                              | 0                          |
| Infrastructure Reserve             | 226         | 610,494                | 611,689                | 12,732                         | 1,259                  | 33,936                          | 0                       | (260,000)                        | 0                        | 397,162                        | 612,948                    |
| Leave Reserve                      | 227         | 190,618                | 190,582                | 5,242                          | 621                    | 0                               | 0                       | 0                                | 0                        | 195,860                        | 191,203                    |
| Civic Centre Reserve               | 228         | 338,489                | 343,954                | 9,308                          | 1,102                  | 0                               | 0                       | 0                                | 0                        | 347,797                        | 345,056                    |
| Library Reserve                    | 229         | 47,378                 | 47,378                 | 0                              | 0                      | 0                               | 0                       | 0                                | 0                        | 47,378                         | 47,378                     |
| Legal Reserve                      | 262         | 159,880                | 159,851                | 4,397                          | 520                    | 0                               | 0                       | 0                                | 0                        | 164,277                        | 160,371                    |
| Parking Facilities Reserve         | 266         | 163,484                | 163,454                | 4,496                          | 532                    | 0                               | 0                       | 0                                | 0                        | 167,980                        | 163,986                    |
| Sustainability Reserve             | 267         | 153,438                | 155,841                | 4,220                          | 500                    | 0                               | 0                       | 0                                | 0                        | 157,658                        | 156,341                    |
| Depot Funds Reserve                | 273         | 7,553,161              | 7,601,318              | 101,179                        | 18,714                 | 0                               | 0                       | (1,749,257)                      | 0                        | 5,905,083                      | 7,620,032                  |
| Right of Way Reserve               | 276         | 10,430                 | 10,428                 | 287                            | 34                     | 0                               | 0                       | 0                                | 0                        | 10,717                         | 10,462                     |
| Public Open Space                  | 292         | 625,814                | 625,698                | 17,210                         | 2,187                  | 0                               | 0                       | 0                                | 0                        | 643,024                        | 627,885                    |
| Sculpture and Artworks             | 299         | 83,000                 | 83,000                 | 0                              | 170                    | 0                               | 83,000                  | (30,000)                         | 0                        | 53,600                         | 83,170                     |
| Car Park - North Cottesloe Primary | 301         | 500,000                | 500,000                | 0                              | 1,585                  | 0                               | 500,000                 | 0                                | 0                        | 500,000                        | 501,585                    |
|                                    |             | 11,299,602             | 10,773,680             | 182,849                        | 29,882                 | 33,936                          | 583,000                 | (2,087,257)                      | 0                        | 9,429,130                      | 11,386,562                 |

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 August 2017

| Rate in \$                        | Number of Properties | Rateable Value \$  | Rate Revenue \$  | Interim Rates \$ | Back Rates \$ | Total Revenue \$ | Budget Rate Revenue \$ | Budget Interim Rate \$ | Budget Back Rate \$ | Budget Total Revenue \$ |
|-----------------------------------|----------------------|--------------------|------------------|------------------|---------------|------------------|------------------------|------------------------|---------------------|-------------------------|
| <b>Note 9: RATING INFORMATION</b> |                      |                    |                  |                  |               |                  |                        |                        |                     |                         |
| <b>RATE TYPE</b>                  |                      |                    |                  |                  |               |                  |                        |                        |                     |                         |
| Differential General Rate         |                      |                    |                  |                  |               |                  |                        |                        |                     |                         |
| GRV - Residential Improved (RI)   | 3,215                | 131,591,115        | 8,078,379        | 0                | 0             | 8,078,379        | 7,994,640              | 0                      | 0                   | 7,994,640               |
| GRV - Residential Vacant (RV)     | 94                   | 3,939,000          | 241,815          | 0                | 0             | 241,815          | 268,037                | 0                      | 0                   | 268,037                 |
| GRV - Commercial Improved (CI)    | 65                   | 8,282,404          | 508,457          | 0                | 0             | 508,457          | 454,439                | 0                      | 0                   | 454,439                 |
| GRV - Commercial Vacant (CV)      | 1                    | 86,500             | 5,310            | 0                | 0             | 5,310            | 0                      | 0                      | 0                   | 0                       |
| GRV - Industrial (I)              | 1                    | 31,050             | 1,906            | 0                | 0             | 1,906            | 1,906                  | 0                      | 0                   | 1,906                   |
| GRV - Commercial Town (CT)        | 130                  | 10,906,106         | 781,859          | 0                | 0             | 781,859          | 732,068                | 0                      | 0                   | 732,068                 |
| <b>Sub-Totals</b>                 | <b>3,506</b>         | <b>154,836,175</b> | <b>9,617,725</b> | <b>0</b>         | <b>0</b>      | <b>9,617,725</b> | <b>9,451,090</b>       | <b>0</b>               | <b>0</b>            | <b>9,451,090</b>        |
| <b>Minimum Payment</b>            |                      |                    |                  |                  |               |                  |                        |                        |                     |                         |
| GRV - Residential Improved (RI)   | 270                  | 4,167,800          | 294,300          | 0                | 0             | 294,300          | 457,532                | 0                      | 0                   | 282,310                 |
| GRV - Residential Vacant (RV)     | 16                   | 91,173             | 17,440           | 0                | 0             | 17,440           | 5,345                  | 0                      | 0                   | 14,170                  |
| GRV - Commercial Improved (CI)    | 11                   | 135,050            | 11,990           | 0                | 0             | 11,990           | 9,621                  | 0                      | 0                   | 11,990                  |
| GRV - Commercial Town (CT)        | 8                    | 105,278            | 8,720            | 0                | 0             | 8,720            | 6,414                  | 0                      | 0                   | 8,720                   |
| <b>Sub-Totals</b>                 | <b>305</b>           | <b>4,499,301</b>   | <b>332,450</b>   | <b>0</b>         | <b>0</b>      | <b>332,450</b>   | <b>478,912</b>         | <b>0</b>               | <b>0</b>            | <b>317,190</b>          |
| Concession                        |                      |                    |                  |                  |               | 9,950,175        |                        |                        |                     | 9,768,280               |
| <b>Amount from General Rates</b>  |                      |                    |                  |                  |               | <b>(4,471)</b>   |                        |                        |                     | <b>(3,900)</b>          |
| Ex-Gratia Rates                   |                      |                    |                  |                  |               |                  |                        |                        |                     |                         |
| Specified Area Rates              |                      |                    |                  |                  |               |                  |                        |                        |                     |                         |
| <b>Totals</b>                     |                      |                    |                  |                  |               | <b>9,945,704</b> |                        |                        |                     | <b>9,764,380</b>        |
|                                   |                      |                    |                  |                  |               |                  |                        |                        |                     | 0                       |
|                                   |                      |                    |                  |                  |               |                  |                        |                        |                     | 0                       |
|                                   |                      |                    |                  |                  |               |                  |                        |                        |                     | <b>9,764,380</b>        |

Comments - Rating Information

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

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

| Particulars                       | Principal<br>1-Jul-17 | New<br>Loans | Principal<br>Repayments |                         | Principal<br>Outstanding |                         | Interest<br>Repayments |                         |
|-----------------------------------|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|------------------------|-------------------------|
|                                   |                       |              | Actual<br>\$            | Amended<br>Budget<br>\$ | Actual<br>\$             | Amended<br>Budget<br>\$ | Actual<br>\$           | Amended<br>Budget<br>\$ |
| Loan 105 - Community Organisation | 207,662               |              | 0                       | 26,822                  | 207,662                  | 180,840                 | 0                      | 14,100                  |
| Loan 106 - Civic Centre Extension | 389,512               |              | 0                       | 189,711                 | 389,512                  | 199,801                 | 0                      | 27,573                  |
| Loan 107 - Joint Library Project  | 3,779,718             |              | 0                       | 203,753                 | 3,779,717                | 3,575,965               | 0                      | 255,440                 |
| Loan 108 - Community Organisation | 291,842               |              | 0                       | 29,047                  | 291,842                  | 262,795                 | 0                      | 8,602                   |
|                                   | 4,668,734             | 0            | 0                       | 449,333                 | 4,668,733                | 4,219,401               | 0                      | 305,715                 |

Loan numbers 105 and 108 are financed from community organisations. All other debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures are budgeted during 2017/18.



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

**Note 11: GRANTS AND CONTRIBUTIONS**

| Program/Details<br>GL                 | Grant Provider                                    | Approval | 2017-18<br>Budget | Variations<br>Additions<br>(Deletions) | Operating      | Capital      | Recoup Status<br>Received | Recoup Status<br>Not Received |
|---------------------------------------|---|----------|-------------------|--|----------------|--------------|---------------------------|-------------------------------|
| <b>GENERAL PURPOSE FUNDING</b>        |   |          |                   |  |                |              |                           |                               |
| Grants Commission - General           | WALGGC  | Y        | 84,776            |  | 84,776         |              | 19,550                    | 65,226                        |
| Grants Commission - Roads             | WALGGC  | Y        | 45,998            |  | 45,998         |              | 11,765                    | 34,233                        |
| <b>GOVERNANCE</b>                     |   |          |                   |  |                |              |                           |                               |
| Traineeship Program                   | Department of Local Government and<br>Communities | Y        | 17,000            |  | 0              |              |                           | 0                             |
| <b>LAW, ORDER &amp; PUBLIC SAFETY</b> |   |          |                   |  |                |              |                           |                               |
| Neighbourhood Watch                   | WA Police   | Y        | 500               |  | 500            |              |                           | 500                           |
| <b>COMMUNITY AMENITIES</b>            |   |          |                   |  |                |              |                           |                               |
| Sustainability                        | Department of Transport                           | Y        | 12,500            |  | 12,500         |              |                           | 12,500                        |
| Waste Authority                       | Department of Environmental Regulation            | Y        | 37,250            |  | 37,250         |              |                           | 37,250                        |
| <b>RECREATION AND CULTURE</b>         |   |          |                   |  |                |              |                           |                               |
| Australia Day celebrations            | Lotterywest                                       | Y        |                   |  | 0              |              |                           |                               |
| Restoring the Iconic Cottesloe Coast  | Department of Planning                            | Y        |                   |  | 0              |              |                           |                               |
| <b>TRANSPORT</b>                      |   |          |                   |  |                |              |                           |                               |
| Direct Grant                          | Main Roads WA                                     | Y        | 24,000            |  | 24,000         | 2,935        | 2,935                     | 24,000                        |
| ROW Contribution                      | Resident  | Y        |                   |  |                |              |                           |                               |
| <b>TOTALS</b>                         |   |          | <b>222,024</b>    | <b>0</b>                               | <b>205,024</b> | <b>2,935</b> | <b>34,250</b>             | <b>173,709</b>                |

Operating 31,315  
Non-Operating 2,935  
34,250

222,024  
0  
222,024

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

**Note 12: TRUST FUND**

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

| Description              | Opening<br>Balance<br>1 Jul 17 | Amount<br>Received | Amount<br>Paid   | Closing<br>Balance<br>31-Aug-17 |
|--------------------------|--------------------------------|--------------------|------------------|---------------------------------|
|                          | \$                             | \$                 | \$               | \$                              |
| BCITF Levies             | 0                              | 41,889             | (28,985)         | 12,904                          |
| Building Services Levies | 15,801                         | 31,716             | (11,653)         | 35,864                          |
| Infrastructure Deposits  | 704,072                        | 89,400             | (135,800)        | 657,672                         |
| Right of Way Deposits    | 60,142                         | 0                  | (5,600)          | 54,542                          |
| Miscellaneous Deposits   | 151,168                        | 14,400             | (3,350)          | 162,218                         |
|                          | <b>931,183</b>                 | <b>177,405</b>     | <b>(185,388)</b> | <b>923,200</b>                  |

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

**Note 13: CAPITAL ACQUISITIONS**

| Level of Completion Indicator    | Infrastructure Assets                    | YTD Actual    | Amended YTD Budget | Amended Annual Budget | Variance (Under)/Over | YTD Actual (Renewal Exp) | Strategic Reference / Comment |
|----------------------------------|--|---------------|--------------------|-----------------------|-----------------------|--------------------------|-------------------------------|
| <input type="radio"/>            | <b>Buildings</b>                         |               |                    |                       |                       |                          |                               |
| <input type="radio"/>            | Depot Facility                           | 1,620         | 0                  | 641,250               | 1,620                 | 1,620                    |                               |
| <input checked="" type="radio"/> | Seaview Golf Club Improvements           | 48,000        | 48,000             | 48,000                |                       |                          |                               |
| <input type="radio"/>            | Anderson Pavillion                       | 0             | 5,000              | 22,000                |                       |                          |                               |
| <input type="radio"/>            | Caretakers Cottage                       | 0             | 1,167              | 7,000                 |                       |                          |                               |
| <input type="radio"/>            | Civic Centre Building                    | 14,100        | 17,170             | 103,000               | (3,070)               | 14,100                   |                               |
| <input type="radio"/>            | Shine Community Services                 | 0             | 1,667              | 10,000                | (1,667)               | 0                        |                               |
| <input type="radio"/>            | Cottesloe Civic Centre Restoration - Gro | 28            | 25,005             | 150,000               | (24,977)              | 28                       |                               |
| <input type="radio"/>            | <b>Buildings Total</b>                   | <b>63,748</b> | <b>98,009</b>      | <b>981,250</b>        | <b>(28,094)</b>       | <b>15,748</b>            |                               |
| <input type="radio"/>            | <b>Roads</b>                             |               |                    |                       |                       |                          |                               |
| <input type="radio"/>            | Marine Parade                            | 0             | 0                  | 70,000                | 0                     | 0                        |                               |
| <input type="radio"/>            | Napier Street                            | 0             | 0                  | 45,000                | 0                     | 0                        |                               |
| <input type="radio"/>            | Various Locations                        | 0             | 3,334              | 20,000                | (3,334)               | 0                        |                               |
| <input type="radio"/>            | Andrews Place                            | 0             | 0                  | 18,000                |                       |                          |                               |
| <input type="radio"/>            | Station Street                           | 0             | 0                  | 70,000                |                       |                          |                               |
| <input type="radio"/>            | <b>Roads Total</b>                       | <b>0</b>      | <b>3,334</b>       | <b>223,000</b>        | <b>(3,334)</b>        | <b>0</b>                 |                               |

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

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets          | YTD Actual    | Amended YTD Budget | Amended Annual Budget | Variance (Under)/Over | YTD Actual (Renewal Exp) | Strategic Reference / Comment |
|-------------------------------|--------------------------------|---------------|--------------------|-----------------------|-----------------------|--------------------------|-------------------------------|
|                               | <b>Car Parks</b>               |               |                    |                       |                       |                          |                               |
|                               | Seaview Golf Club              | 48,000        | 0                  | 0                     | 48,000                | 48,000                   | Budget amendment Aug 17       |
|                               | <b>Car Parks Total</b>         | <b>48,000</b> | <b>0</b>           | <b>0</b>              | <b>48,000</b>         | <b>48,000</b>            |                               |
|                               | <b>Footpaths</b>               |               |                    |                       |                       |                          |                               |
| ○                             | Alexandra Avenue               | 0             | 1,033              | 6,200                 | (1,033)               | 0                        |                               |
| ○                             | Athlestan Street               | 0             | 834                | 5,000                 | (834)                 | 0                        |                               |
| ●                             | Burt Street                    | 5,591         | 917                | 5,500                 | 4,674                 | 5,591                    |                               |
| ○                             | Curtin Avenue                  | 0             | 10,336             | 62,000                | (10,336)              | 0                        |                               |
| ○                             | Dalgety Street                 | 0             | 834                | 5,000                 | (834)                 | 0                        |                               |
| ○                             | Grant Street                   | 0             | 2,101              | 12,600                | (2,101)               | 0                        |                               |
| ○                             | Macarthur Street               | 0             | 717                | 4,300                 | (717)                 | 0                        |                               |
| ○                             | Marine Parade                  | 5,000         | 2,667              | 177,534               | 2,333                 | 5,000                    |                               |
| ●                             | Melville Street                | 5,806         | 917                | 5,500                 | 4,889                 | 5,806                    |                               |
| ○                             | Pearse Street                  | 0             | 3,168              | 19,000                | (3,168)               | 0                        |                               |
| ○                             | Railway Street                 | 0             | 1,833              | 11,000                | (1,833)               | 0                        |                               |
| ○                             | Station Street                 | 15,658        | 0                  | 269,223               | 15,658                | 15,658                   |                               |
| ○                             | Various Locations              | 0             | 3,334              | 20,000                | (3,334)               | 0                        |                               |
| ○                             | Bike Plan Works                | 0             | 0                  | 85,000                | 0                     | 0                        |                               |
|                               | <b>Footpaths Total</b>         | <b>32,055</b> | <b>28,691</b>      | <b>687,857</b>        | <b>3,364</b>          | <b>32,055</b>            |                               |
|                               | <b>Drainage/Culverts</b>       |               |                    |                       |                       |                          |                               |
| ○                             | Drainage Construction          | 3,000         | 3,334              | 20,000                | (334)                 | 3,000                    |                               |
| ○                             | <b>Drainage/Culverts Total</b> | <b>3,000</b>  | <b>3,334</b>       | <b>20,000</b>         | <b>(334)</b>          | <b>3,000</b>             |                               |

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

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets                             | YTD Actual    | Amended YTD Budget | Amended Annual Budget | Variance (Under)/Over | YTD Actual (Renewal Exp) | Strategic Reference / Comment |
|-------------------------------|---|---------------|--------------------|-----------------------|-----------------------|--------------------------|-------------------------------|
|                               | <b>Parks and Ovals</b>                            |               |                    |                       |                       |                          |                               |
| ○                             | Playground - Railway Street                       | 0             | 0                  | 150,000               | 0                     | 0                        |                               |
| ○                             | Disability Playground Equipment                   | 0             | 0                  | 25,000                | 0                     | 0                        |                               |
|                               | Playground Equipment (Near Kite Surfing Car Park) | 0             | 0                  | 40,000                | 0                     | 0                        |                               |
|                               | Civic Centre Grounds                              | 0             | 0                  | 70,000                | 0                     | 0                        |                               |
|                               | Restoring the Iconic Cottesloe Coast              | 0             | 0                  | 0                     | 0                     | 0                        |                               |
| ○                             | Reticulation                                      | 0             | 5,001              | 30,000                | (5,001)               | 0                        |                               |
| ●                             | Natural Area Management                           | 41,769        | 12,503             | 75,000                | 29,266                | 0                        |                               |
| ○                             | <b>Parks and Ovals Total</b>                      | <b>41,769</b> | <b>17,504</b>      | <b>390,000</b>        | <b>24,265</b>         | <b>0</b>                 |                               |
|                               | <b>Miscellaneous Infrastructure</b>               |               |                    |                       |                       |                          |                               |
| ○                             | Sculpture   | 3,444         | 0                  | 70,000                | 3,444                 | 3,444                    |                               |
| ○                             | Smart Parking                                     | 0             | 3,334              | 20,000                | (3,334)               | 0                        |                               |
| ○                             | Beach Access Paths                                | 9,077         | 0                  | 130,000               | 9,077                 | 9,077                    |                               |
| ○                             | Foreshore Development                             | 0             | 0                  | 250,000               | 0                     | 0                        |                               |
| ○                             | Pylon Restoration                                 | 21,592        | 0                  | 243,500               | 21,592                | 21,592                   |                               |
| ○                             | <b>Miscellaneous Infrastructure Total</b>         | <b>34,113</b> | <b>3,334</b>       | <b>713,500</b>        | <b>30,779</b>         | <b>34,113</b>            |                               |
|                               | <b>Streetscapes</b>                               |               |                    |                       |                       |                          |                               |
| ○                             | Various Locations - New                           | 0             | 2,084              | 12,500                | (2,084)               | 0                        |                               |
| ○                             | Street Tree Planting                              | 0             | 36,000             | 100,000               | (36,000)              | 0                        |                               |
| ○                             | Street Tree Planting _ Renewal - Napole           | 4,372         | 0                  | 25,000                | 4,372                 | 4,372                    |                               |
| ○                             | Various Locations - Renewal                       | 3,330         | 2,084              | 12,500                | 1,246                 | 3,330                    |                               |
| ○                             | <b>Streetscapes Total</b>                         | <b>7,702</b>  | <b>40,168</b>      | <b>150,000</b>        | <b>(32,466)</b>       | <b>7,702</b>             |                               |
|                               | <b>Right of Ways</b>                              |               |                    |                       |                       |                          |                               |
| ○                             | Right of Way 4                                    | 0             | 2,001              | 12,000                | (2,001)               | 0                        |                               |
| ○                             | Right of Way 20                                   | 0             | 7,502              | 45,000                | (7,502)               | 0                        |                               |
| ○                             | Right of Way 21                                   | 0             | 11,335             | 68,000                | (11,335)              | 0                        |                               |
| ○                             | Various Locations                                 | 0             | 3,334              | 20,000                | (3,334)               | 0                        |                               |
| ○                             | <b>Right of Way Total</b>                         | <b>0</b>      | <b>24,172</b>      | <b>145,000</b>        | <b>(24,172)</b>       | <b>0</b>                 |                               |

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

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets                           | YTD Actual     | Amended YTD Budget | Amended Annual Budget | Variance (Under)/Over | YTD Actual (Renewal Exp) | Strategic Reference / Comment |
|-------------------------------|---|----------------|--------------------|-----------------------|-----------------------|--------------------------|-------------------------------|
| <input type="radio"/>         | Irrigation                                      |                |                    |                       |                       |                          |                               |
| <input type="radio"/>         | Various Locations                               | 4,264          | 5,001              | 30,000                | (737)                 | 4,264                    |                               |
|                               | <b>Irrigation Total</b>                         | <b>4,264</b>   | <b>5,001</b>       | <b>30,000</b>         | <b>(737)</b>          | <b>4,264</b>             |                               |
| <input type="radio"/>         | Plant, Equip. & Vehicles Total                  |                |                    |                       |                       |                          |                               |
| <input type="radio"/>         | Disability Equipment                            | 0              | 3,434              | 20,600                | (3,434)               | 0                        |                               |
| <input type="radio"/>         | Plant and Equipment                             | 24             | 67,972             | 407,750               | (67,948)              |                          |                               |
| <input type="radio"/>         | <b>Plant, Equip. &amp; Vehicles Total</b>       | <b>24</b>      | <b>71,406</b>      | <b>428,350</b>        | <b>(71,382)</b>       | <b>0</b>                 |                               |
| <input type="radio"/>         | Furniture & Office Equip.                       |                |                    |                       |                       |                          |                               |
| <input type="radio"/>         | CCTV  | 0              | 24,172             | 145,000               | (24,172)              | 0                        |                               |
| <input type="radio"/>         | Survey Equipment                                | 0              | 1,167              | 7,000                 | (1,167)               | 0                        |                               |
| <input type="radio"/>         | Software Upgrades - Customer Request Management | 5,589          | 13,336             | 80,000                | (7,747)               | 5,589                    |                               |
| <input type="radio"/>         | Mobile Device Replacement                       | 0              | 2,758              | 16,545                | (2,758)               | 0                        |                               |
| <input type="radio"/>         | Software Upgrades - Website                     | 0              | 8,335              | 50,000                | (8,335)               | 0                        |                               |
| <input type="radio"/>         | Hardware Replacement                            | 4,395          | 8,335              | 50,000                | (3,940)               | 4,395                    |                               |
| <input type="radio"/>         | Agenda Software Replacement                     | 0              | 5,442              | 32,645                | 0                     | 0                        |                               |
| <input type="radio"/>         | <b>Furniture &amp; Office Equip. Total</b>      | <b>9,984</b>   | <b>63,545</b>      | <b>381,190</b>        | <b>(12,275)</b>       | <b>4,395</b>             |                               |
| <input type="radio"/>         | <b>Capital Expenditure Total</b>                | <b>244,659</b> | <b>358,498</b>     | <b>4,150,147</b>      | <b>(66,386)</b>       | <b>149,277</b>           |                               |

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING AUGUST 2017 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 26 SEPTEMBER 2017

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

LIST OF ACCOUNTS - AUGUST 2017

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                             | <u>Description</u>                             | <u>Amount</u> |
|-------------|--------------------------|--|--|---------------|
| 10/08/2017  | 00026464                 | Allinta                                  | Gas supply from 27 Apr - 30 Jun 17             | \$ 70.95      |
| 10/08/2017  | 00026465                 | Construction Training Fund               | Construction training fund levy - July 17      | \$ 28,919.09  |
| 10/08/2017  | 00026466                 | Department of Commerce Building          | Building Services Levy - July 17               | \$ 11,497.02  |
| 10/08/2017  | 00026467                 | Landgate                                 | Land enquiry - June 17                         | \$ 99.40      |
| 10/08/2017  | 00026468                 | Synergy                                  | Electricity supply - various sites             | \$ 16,963.30  |
| 10/08/2017  | 00026469                 | Telstra Corporation Limited              | Reticulation controller sim cards to 27/7/17   | \$ 1,408.91   |
| 10/08/2017  | 00026470                 | R J A Thomas                             | Reimbursement                                  | \$ 20.71      |
| 10/08/2017  | 00026471                 | MIGD & VM Rivalland                      | Rates refund                                   | \$ 424.16     |
| 17/08/2017  | 00026472                 | City of Nedlands                         | WESROC project 2016/2017                       | \$ 21,524.80  |
| 17/08/2017  | 00026473                 | K A Gallagher                            | Bond refund                                    | \$ 1,000.00   |
| 17/08/2017  | 00026474                 | Peter Bodeker Construction               | Bond refund                                    | \$ 2,000.00   |
| 17/08/2017  | 00026475                 | G D Taylor                               | Bond refund                                    | \$ 1,000.00   |
| 17/08/2017  | 00026476                 | Town of Cottesloe                        | Staff leaving gift as per policy               | \$ 40.00      |
| 17/08/2017  | 00026477                 | West Australian Newspaper Ltd            | Newspaper subscription 31 July - 23 October 17 | \$ 126.72     |
| 17/08/2017  | 00026478                 | Western Power                            | Feasibility study                              | \$ 750.00     |
| 24/08/2017  | 00026479                 | Astroboy Demolition & Excavation Pty Ltd | Bond refund                                    | \$ 1,218.00   |
| 24/08/2017  | 00026480                 | Cottesloe Child Care Centre Inc          | Council donation                               | \$ 550.00     |
| 24/08/2017  | 00026481                 | Cottesloe Primary School P & C           | Council donation                               | \$ 2,700.00   |
| 24/08/2017  | 00026482                 | Foreshore Rehabilitation & Landscaping   | Additional beach foreshore wire fencing        | \$ 8,162.00   |

## LIST OF ACCOUNTS - AUGUST 2017

| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                                 | <u>Description</u>                            | <u>Amount</u> |
|-------------|--------------------------|--|---|---------------|
| 31/08/2017  | 00026483                 | Telstra Corporation Limited                  | Service charges & rental to 13th Sept 2017    | \$ 845.08     |
| 31/08/2017  | 00026484                 | Australian Red Cross Society                 | Council donation                              | \$ 5,000.00   |
| 1/08/2017   | 1238.98000-01            | Australian Taxation Office                   | Business activity statement                   | \$ 24,209.41  |
| 3/08/2017   | 1239.105-01              | Active Transport & Tilt Tray Service         | Towing services                               | \$ 143.00     |
| 3/08/2017   | 1239.1131-01             | Globe Australia Pty Ltd                      | 20 bags of fertiliser                         | \$ 1,738.00   |
| 3/08/2017   | 1239.1135-01             | Lamp Replacements Australia Pty Ltd          | 20 floro globes                               | \$ 108.90     |
| 3/08/2017   | 1239.1226-01             | Ellenby Tree Farm Pty Ltd                    | Supply and deliver plants                     | \$ 3,531.00   |
| 3/08/2017   | 1239.1244-01             | The Churches' Commission on Education        | Council donation                              | \$ 2,750.00   |
| 3/08/2017   | 1239.1457-01             | Church of Christ                             | Brochure delivery Garage sale trail           | \$ 385.00     |
| 3/08/2017   | 1239.15-01               | Poolegrave Engravers                         | 1 x cast bronze plaque for donated sculpture  | \$ 825.00     |
| 3/08/2017   | 1239.1671-01             | Work Clobber                                 | Protective clothing                           | \$ 125.00     |
| 3/08/2017   | 1239.1728-01             | Pirtek (Fremantle) Pty Ltd                   | Repair damaged hydraulic fitting              | \$ 987.01     |
| 3/08/2017   | 1239.1758-01             | Crest Personnel Pty Ltd                      | Contract labour - depot                       | \$ 1,661.00   |
| 3/08/2017   | 1239.188-01              | Bob Jane T-Mart                              | Replace rear tyres                            | \$ 218.00     |
| 3/08/2017   | 1239.1927-01             | Michael Page International                   | Temporary Health/Building admin officer       | \$ 3,339.87   |
| 3/08/2017   | 1239.200-01              | Paint Industries Pty Ltd                     | Brunswick green paint                         | \$ 156.85     |
| 3/08/2017   | 1239.201-01              | The Environmental Printing Company           | 5000 letterheads                              | \$ 561.00     |
| 3/08/2017   | 1239.2029-01             | Yabrn Pty Ltd TA Snap Claremont              | 2017/2018 budget - print & bind               | \$ 577.70     |
| 3/08/2017   | 1239.2031-01             | Connorsupa Pty Ltd T/A Harvey Norman         | Communications hardware                       | \$ 676.00     |
| 3/08/2017   | 1239.2063-01             | Arbor Carbon                                 | Tree assessments Civic Centre                 | \$ 10,780.00  |
| 3/08/2017   | 1239.2160-01             | S Hornby                                     | Reimbursement                                 | \$ 20.00      |
| 3/08/2017   | 1239.2163-01             | LYRECO Pty Ltd                               | Stationery order                              | \$ 512.17     |
| 3/08/2017   | 1239.2186-01             | Martinus Johannes Janssen                    | Bond refund                                   | \$ 1,000.00   |
| 3/08/2017   | 1239.2187-01             | JA Constructions Pty Ltd                     | Bond refund                                   | \$ 3,000.00   |
| 3/08/2017   | 1239.22-01               | Landgate - VGO                               | Fortnightly valuations - 17-30 June 17        | \$ 95.07      |
| 3/08/2017   | 1239.32-01               | D Derwin                                     | Reimbursement                                 | \$ 141.85     |
| 3/08/2017   | 1239.35-01               | Cottesloe IGA                                | Catering supplies                             | \$ 160.27     |
| 3/08/2017   | 1239.37-01               | Staples Australia Pty Ltd                    | Stationery order                              | \$ 701.74     |
| 3/08/2017   | 1239.46-01               | Professional Tree Surgeons                   | Tree work                                     | \$ 946.00     |
| 3/08/2017   | 1239.523-01              | Local Government Professionals               | Membership fees                               | \$ 521.00     |
| 3/08/2017   | 1239.526-01              | Zipform Pty Ltd                              | Printing works                                | \$ 7,568.91   |
| 3/08/2017   | 1239.55-01               | Shire of Peppermint Grove                    | Quarterly library contribution Jul - Sep 2017 | \$ 168,688.50 |
| 3/08/2017   | 1239.62-01               | Bunning's Group Ltd                          | Hardware supplies                             | \$ 23.94      |
| 3/08/2017   | 1239.661-01              | T-Quip                                       | Plant service                                 | \$ 317.70     |
| 3/08/2017   | 1239.84-01               | West Australian Local Government Association | WALGA subscriptions 2017/2018                 | \$ 19,596.83  |



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| <u>Date</u> | <u>Payment Reference</u> | <u>Payee</u>                              | <u>Description</u>                            | <u>Amount</u> |
|-------------|--------------------------|---|---|---------------|
| 3/08/2017   | 1239.91-01               | Claremont Asphalt                         | Empty rubble bay - Seaview depot              | \$ 2,420.00   |
| 9/08/2017   | 1240.1903-01             | Click Super                               | Staff superannuation contributions            | \$ 18,793.22  |
| 3/08/2017   | 1241.1098-01             | National Australia Bank Business Visa     |   | \$ 3,619.01   |
|             |                          |   | False fire alarms - \$2,250.00                |               |
|             |                          |   | Training day - \$97.00                        |               |
|             |                          |   | Mailchimp subscription - \$20.21              |               |
|             |                          |   | Conference fees - \$566.50                    |               |
|             |                          |   | Conference fees - \$566.50                    |               |
|             |                          |   | Flowers - \$85.00                             |               |
|             |                          |   | Trailer permit- \$24.80                       |               |
|             |                          |   | Bank card fee - \$9.00                        |               |
|             |                          |   | Catering services                             |               |
| 10/08/2017  | 1242.1020-01             | By Word of Mouth Pty Ltd                  | Weekly rental charge w/e 28/7/17              | \$ 400.00     |
| 10/08/2017  | 1242.1042-01             | Iron Mountain Australia Group Pty Ltd     | Rental service/maintenance water dispenser    | \$ 95.47      |
| 10/08/2017  | 1242.1185-01             | Waterlogic Australia Pty Ltd              | Beach cleaning - July 17                      | \$ 198.00     |
| 10/08/2017  | 1242.1245-01             | Nu-Trac Rural Contracting                 | 20 cartons of dog waste bags                  | \$ 2,958.00   |
| 10/08/2017  | 1242.128-01              | Total Packaging (WA) Pty Ltd              | Repair reticulation pressure sensors          | \$ 5,033.60   |
| 10/08/2017  | 1242.1464-01             | D U Electrical Pty Ltd                    | Replace in-ground valve - main beach          | \$ 211.20     |
| 10/08/2017  | 1242.1626-01             | Young's Plumbing Service Pty Ltd          | Reimbursement                                 | \$ 295.00     |
| 10/08/2017  | 1242.1630-01             | P Miller                                  | Reimbursement                                 | \$ 45.32      |
| 10/08/2017  | 1242.1645-01             | Swissclinical Australia Pty Ltd           | General dry-cleaning                          | \$ 203.50     |
| 10/08/2017  | 1242.1671-01             | Work Clobber                              | Protective clothing                           | \$ 145.00     |
| 10/08/2017  | 1242.1672-01             | Environmental Health Australia (WA)       | Conference registration                       | \$ 350.00     |
| 10/08/2017  | 1242.1758-01             | Crest Personnel Pty Ltd                   | Temporary depot staff                         | \$ 1,411.85   |
| 10/08/2017  | 1242.1927-01             | Michael Page International (Australia)    | Temporary Health/building admin officer       | \$ 3,179.82   |
| 10/08/2017  | 1242.201-01              | The Environmental Printing Company        | Stationery order                              | \$ 836.00     |
| 10/08/2017  | 1242.2063-01             | Arbor Carbon                              | Airborne imagery for tree cover and condition | \$ 15,400.00  |
| 10/08/2017  | 1242.2107-01             | MEC 929 Pty Ltd T/A Murphy's Electrical   | Electrical repairs on foreshore               | \$ 4,544.65   |
| 10/08/2017  | 1242.2160-01             | S Hornby                                  | Reimbursement                                 | \$ 19.92      |
| 10/08/2017  | 1242.2164-01             | Plant Force Investments Pty Ltd           | Supply plants                                 | \$ 1,381.60   |
| 10/08/2017  | 1242.2165-01             | Two Yacht Chefs Pty Ltd T/A Kirkwood Deli | Catering supplies                             | \$ 292.50     |
| 10/08/2017  | 1242.2189-01             | L Tucker                                  | Cancelled hall hire and key deposit refund    | \$ 330.00     |
| 10/08/2017  | 1242.2192-01             | R Newton                                  | Bond refund                                   | \$ 300.00     |
| 10/08/2017  | 1242.35-01               | Cottesloe IGA                             | Catering supplies                             | \$ 34.55      |
| 10/08/2017  | 1242.37-01               | Staples Australia Pty Ltd                 | Stationery order                              | \$ 2,154.59   |
| 10/08/2017  | 1242.523-01              | Local Government Professionals            | 2017-2018 membership fees                     | \$ 521.00     |

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|-------------|--------------------------|---------------------------------------|---|---------------|
| 10/08/2017  | 1242.526-01              | Zipform Pty Ltd                       | Artwork design for Mayor's message              | \$ 1,493.36   |
| 10/08/2017  | 1242.62-01               | Bunning's Group Ltd                   | Hardware supplies                               | \$ 26.24      |
| 10/08/2017  | 1242.622-01              | Sunny Sign Company Pty Ltd            | Signage   | \$ 1,164.90   |
| 10/08/2017  | 1242.695-01              | Cardno (WA) Pty Ltd                   | Coastal adaptation & protection project         | \$ 1,122.55   |
| 10/08/2017  | 1242.79-01               | Perth Irrigation Centre               | Irrigation hardware supplies                    | \$ 305.55     |
| 10/08/2017  | 1242.800-01              | Kleen West Distributors               | Cleaning supplies                               | \$ 493.90     |
| 10/08/2017  | 1242.82-01               | Civica Pty Ltd                        | 2016/2017 Civica Authority Support              | \$ 1,223.20   |
| 10/08/2017  | 1242.85-01               | Western Metropolitan Regional Council | Transfer station waste disposal                 | \$ 9,273.74   |
| 10/08/2017  | 1242.89-01               | Major Motors Pty Ltd                  | Truck service                                   | \$ 341.00     |
| 10/08/2017  | 1242.91-01               | Claremont Asphalt                     | Remove main collapsed grate/install replacement | \$ 2,310.00   |
| 10/08/2017  | 1242.94-01               | Insight CCS Pty Ltd                   | After hours answering service                   | \$ 747.18     |
| 10/08/2017  | 1243.1774-01             | Express Salary Packaging Pty Ltd      | Payroll deduction                               | \$ 632.90     |
| 10/08/2017  | 1243.2-01                | Australian Services Union             | Payroll deduction                               | \$ 247.14     |
| 10/08/2017  | 1243.3-01                | Department of Human Services          | Payroll deduction                               | \$ 593.74     |
| 15/08/2017  | 1244.1721-01             | Business Fuel Cards Pty Ltd           | Fuel for fleet vehicles - July 17               | \$ 6,495.04   |
| 17/08/2017  | 1245.104-01              | The Tree Guild of WA Incorporated     | Annual membership 2017/2018                     | \$ 385.00     |
| 17/08/2017  | 1245.1115-01             | Green Skills Inc                      | Eileen St restoration stages 1 and 2            | \$ 16,959.80  |
| 17/08/2017  | 1245.1131-01             | Globe Australia Pty Ltd               | Landscaping supplies                            | \$ 907.50     |
| 17/08/2017  | 1245.1239-01             | One Fire Group                        | Inspection of fire indicator panel 1 July 17    | \$ 302.50     |
| 17/08/2017  | 1245.1334-01             | Down Under Stump Grinding Pty Ltd     | Grind stumps various locations                  | \$ 440.00     |
| 17/08/2017  | 1245.139-01              | Australia Post                        | Daily mail collected and delivered - July 17    | \$ 1,280.12   |
| 17/08/2017  | 1245.1398-01             | LGIS                                  | Annual staff health assessments                 | \$ 2,998.90   |
| 17/08/2017  | 1245.1464-01             | D U Electrical Pty Ltd                | Diagnose/repair reticulation electrical fault   | \$ 1,013.10   |
| 17/08/2017  | 1245.1480-01             | IRIS Consulting Group Pty Ltd         | Records management course                       | \$ 1,525.00   |
| 17/08/2017  | 1245.1503-01             | Diamond Hire                          | Hire sludge pump - removal of water             | \$ 50.00      |
| 17/08/2017  | 1245.1576-01             | Edinger Real Estate                   | Stack St depot lease - Sept 17                  | \$ 17,201.22  |
| 17/08/2017  | 1245.1626-01             | Young's Plumbing Service Pty Ltd      | Call-out - repair leaking water meter           | \$ 151.80     |
| 17/08/2017  | 1245.1680-01             | Department of Fire & Fire Emergency   | Annual fire alarm monitoring services           | \$ 1,794.14   |
| 17/08/2017  | 1245.1684-01             | Monduluce (Aust) Pty Ltd              | Electrical supplies                             | \$ 781.00     |
| 17/08/2017  | 1245.1724-01             | Jason Sign Makers                     | Signage   | \$ 471.63     |
| 17/08/2017  | 1245.1758-01             | Crest Personnel Pty Ltd               | Temporary depot staff                           | \$ 332.20     |
| 17/08/2017  | 1245.1848-01             | Venturecorp Pty Ltd                   | Survey equipment hire - post storm monitoring   | \$ 605.00     |
| 17/08/2017  | 1245.1863-01             | Perth Aquatic, Seed, & Ecological     | Quarterly maintenance - John Curtin pond        | \$ 220.00     |
| 17/08/2017  | 1245.1950-01             | Dickies Tree Service                  | Removal of unsafe Rottneest Island Tea tree     | \$ 1,672.00   |
| 17/08/2017  | 1245.2006-01             | Peter Baxendale Consulting Engineer   | Risk assessment services                        | \$ 1,881.00   |
| 17/08/2017  | 1245.2083-01             | StrataGreen                           | 3 tubs soil treatment                           | \$ 1,039.50   |

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|-------------|--------------------------|---------------------------------|--|---------------|
| 17/08/2017  | 1245.2128-01             | N J Harrison                    | Bond refund  | \$ 100.00     |
| 17/08/2017  | 1245.2142-01             | T Warren                        | Infrastructure bond refund                                 | \$ 4,000.00   |
| 17/08/2017  | 1245.2163-01             | LYRECO Pty Ltd                  | Stationery supplies  | \$ 47.52      |
| 17/08/2017  | 1245.2183-01             | Decimal Holdings Pty Ltd        | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2190-01             | Gather Consultancy              | Design Advisory and Inclusion Plan                         | \$ 3,300.00   |
| 17/08/2017  | 1245.2191-01             | Air Concepts Pty Ltd            | Routine maintenance of all air conditioning - Civic Centre | \$ 898.15     |
| 17/08/2017  | 1245.2193-01             | Calm Holdings Pty Ltd           | Rates refund   | \$ 2,173.78   |
| 17/08/2017  | 1245.2195-01             | Solaris Cancer Care             | Council donation   | \$ 5,500.00   |
| 17/08/2017  | 1245.2196-01             | MF Electrical Solutions         | Rewire Lesser Hall security lighting                       | \$ 110.00     |
| 17/08/2017  | 1245.2197-01             | L Corser                        | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2198-01             | A R Hewitt                      | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2199-01             | J Kitchen                       | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2200-01             | J Corp Pty Ltd                  | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2201-01             | C S Broadway                    | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2202-01             | Master Planners Interiors       | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2203-01             | Vinsan Demolition               | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2204-01             | E A Peterson                    | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2205-01             | Wenham Holdings Pty Ltd         | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2206-01             | A H S Kennedy-Perkins           | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2207-01             | K R Harris                      | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2208-01             | M V Prater                      | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2209-01             | Minchin & Sims Pty Ltd          | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2210-01             | Robert Holl Builders            | Bond refund  | \$ 2,000.00   |
| 17/08/2017  | 1245.2211-01             | D Godfrey                       | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2212-01             | S M Oliver                      | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2214-01             | S A Reid                        | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2216-01             | C Maslen                        | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2218-01             | R S Prouse                      | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.2219-01             | Bright Beginnings               | Refund of hire fees  | \$ 2,490.00   |
| 17/08/2017  | 1245.243-01              | Beaumonde Homes Pty Ltd         | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.252-01              | Brooks Construction Pty Ltd     | Bond refund  | \$ 3,400.00   |
| 17/08/2017  | 1245.274-01              | Cottesloe Constructions Pty Ltd | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.276-01              | Craig Shieles Homes             | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.280-01              | Dale Alcock Homes Pty Ltd       | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.325-01              | Ian Collins Homes Pty Ltd       | Bond refund  | \$ 1,000.00   |
| 17/08/2017  | 1245.35-01               | Cottesloe IGA                   | Catering supplies  | \$ 36.52      |
| 17/08/2017  | 1245.37-01               | Staples Australia Pty Ltd       | Supplies - Disability access                               | \$ 32.56      |

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|-------------|--------------------------|--|---|---------------|
| 17/08/2017  | 1245.38-01               | Veolia Environmental Services                | Tip/return Seaview skip bin                   | \$ 526.71     |
| 17/08/2017  | 1245.396-01              | Peter Stannard Homes Pty Ltd                 | Bond refund                                   | \$ 1,000.00   |
| 17/08/2017  | 1245.412-01              | Rokbuild Pty Ltd                             | Bond refund                                   | \$ 2,000.00   |
| 17/08/2017  | 1245.429-01              | Thar Engineering Pty Ltd                     | Bond refund                                   | \$ 1,000.00   |
| 17/08/2017  | 1245.49-01               | Charles Service Company                      | Cleaning services                             | \$ 5,234.85   |
| 17/08/2017  | 1245.514-01              | Shine Community Services                     | Council contribution from 1 Jul - 31 Dec 17   | \$ 42,275.00  |
| 17/08/2017  | 1245.523-01              | Local Government Professionals               | 2017/2018 Affiliate membership                | \$ 362.00     |
| 17/08/2017  | 1245.539-01              | Local Health Authorities Analytical          | Analytical services 2017/2018                 | \$ 2,120.07   |
| 17/08/2017  | 1245.544-01              | B M Pember                                   | IT software consultancy                       | \$ 7,507.50   |
| 17/08/2017  | 1245.62-01               | Bunning's Group Ltd                          | Hardware supplies                             | \$ 191.57     |
| 17/08/2017  | 1245.645-01              | Cobblestone Concrete                         | Repair footpath                               | \$ 3,465.00   |
| 17/08/2017  | 1245.695-01              | Cardno (WA) Pty Ltd                          | Coastal adaptation and protection project     | \$ 2,007.50   |
| 17/08/2017  | 1245.75-01               | Safety Zone Australia Pty Ltd                | Protective clothing                           | \$ 187.00     |
| 17/08/2017  | 1245.758-01              | Jag Demolition Pty Ltd                       | Bond refund                                   | \$ 1,000.00   |
| 17/08/2017  | 1245.77-01               | Galvins Plumbing Supplies                    | Plumbing supplies                             | \$ 356.28     |
| 17/08/2017  | 1245.79-01               | Perth Irrigation Centre                      | Reticulation hardware supplies                | \$ 98.60      |
| 17/08/2017  | 1245.803-01              | Natural Area Holdings PL T/A Enviro          | Landscape buffer revegetation weed management | \$ 462.00     |
| 17/08/2017  | 1245.84-01               | West Australian Local Government Association | Community safety network training             | \$ 716.00     |
| 17/08/2017  | 1245.85-01               | Western Metropolitan Regional Council        | Transfer station waste disposal               | \$ 24,950.93  |
| 17/08/2017  | 1245.87-01               | Repco  | Replacement belt - vibe roller                | \$ 18.15      |
| 17/08/2017  | 1245.88-01               | Managed IT Pty Ltd                           | IT support                                    | \$ 10,589.28  |
| 17/08/2017  | 1245.89-01               | Major Motors Pty Ltd                         | Truck service                                 | \$ 216.90     |
| 18/08/2017  | 1246.2023-01             | Fines Enforcement Registry                   | Unpaid infringements - debt recovery          | \$ 885.00     |
| 23/08/2017  | 1247.103-01              | Benara Nurseries                             | Assortment of plants                          | \$ 776.95     |
| 23/08/2017  | 1247.1174-01             | Blackwell & Associates Pty Ltd               | Napoleon St trees variation                   | \$ 1,672.00   |
| 23/08/2017  | 1247.13-01               | Shacks & Kerr Motors Pty Ltd                 | Vehicle service                               | \$ 424.00     |
| 23/08/2017  | 1247.1429-01             | Westcoast Community Centre Inc               | Council donation                              | \$ 2,000.00   |
| 23/08/2017  | 1247.1503-01             | Diamond Hire                                 | Sump pump rental                              | \$ 61.99      |
| 23/08/2017  | 1247.159-01              | John Parker Vactor Jet Rodding               | Drain cleaning                                | \$ 4,752.00   |
| 23/08/2017  | 1247.1670-01             | Concert Piano Hire                           | Tune Yamaha Baby Grand piano                  | \$ 220.00     |
| 23/08/2017  | 1247.1758-01             | Crest Personnel Pty Ltd                      | Contract labour - depot                       | \$ 1,411.85   |
| 23/08/2017  | 1247.1914-01             | Domus Nursery                                | Supply and delivery of plants                 | \$ 1,722.21   |
| 23/08/2017  | 1247.1915-01             | Marketforce Pty Ltd                          | Cott News Page - Post Jul - Dec 17            | \$ 9,767.27   |
| 23/08/2017  | 1247.1927-01             | Michael Page International (Australia)       | Temporary development services officer        | \$ 6,326.74   |
| 23/08/2017  | 1247.2029-01             | Yabrn Pty Ltd TA Snap Claremont              | Building plan search                          | \$ 70.50      |
| 23/08/2017  | 1247.2031-01             | Connorsupa Pty Ltd T/A Harvey Norman         | Mobile communications hardware                | \$ 168.00     |
| 23/08/2017  | 1247.2165-01             | Two Yacht Chefs Pty Ltd T/A Kirkwood Deli    | Catering supplies                             | \$ 161.70     |

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|-------------|--------------------------|---|---|---------------|
| 23/08/2017  | 1247.2220-01             | S G Dobson  | Bond refund                                     | \$ 100.00     |
| 23/08/2017  | 1247.2221-01             | Grainger Films                                    | Bond refund                                     | \$ 200.00     |
| 23/08/2017  | 1247.33-01               | Cottesloe Medical Centre                          | Pre employment medical                          | \$ 150.00     |
| 23/08/2017  | 1247.35-01               | Cottesloe IGA                                     | Catering supplies                               | \$ 129.90     |
| 23/08/2017  | 1247.37-01               | Staples Australia Pty Ltd                         | General stationery                              | \$ 566.77     |
| 23/08/2017  | 1247.62-01               | Bunning's Group Ltd                               | Hardware supplies                               | \$ 143.84     |
| 23/08/2017  | 1247.82-01               | Civica Pty Ltd                                    | Software licence, support & maintenance 2017/18 | \$ 29,899.66  |
| 23/08/2017  | 1247.89-01               | Major Motors Pty Ltd                              | Vehicle service                                 | \$ 360.86     |
| 23/08/2017  | 1247.951-01              | Melville Subaru                                   | Vehicle service                                 | \$ 501.05     |
| 23/08/2017  | 1248.1903-01             | Click Super                                       | Staff superannuation contributions              | \$ 19,173.27  |
| 24/08/2017  | 1249.1774-01             | Express Salary Packaging Pty Ltd                  | Payroll Deduction                               | \$ 632.90     |
| 24/08/2017  | 1249.2-01                | Australian Services Union                         | Payroll Deduction                               | \$ 247.14     |
| 24/08/2017  | 1249.3-01                | Department of Human Services                      | Payroll Deduction                               | \$ 593.74     |
| 31/08/2017  | 1250.100-01              | Jaymar Pumps                                      | Flow tests all bores                            | \$ 2,737.90   |
| 31/08/2017  | 1250.1235-01             | Seaview Community Kindergarten                    | Council donation                                | \$ 3,300.00   |
| 31/08/2017  | 1250.1249-01             | Jtagz Pty Ltd                                     | Dog and cat tags 2020                           | \$ 367.40     |
| 31/08/2017  | 1250.1322-01             | Wood & Grieve Engineers                           | Provide structural engineering advice           | \$ 7,480.00   |
| 31/08/2017  | 1250.1361-01             | Department of Transport                           | Vehicle search fees                             | \$ 217.80     |
| 31/08/2017  | 1250.1427-01             | Cottesloe Rugby Union Football Club               | Council donation                                | \$ 2,000.00   |
| 31/08/2017  | 1250.1479-01             | Environmental Wastewater C S Pty Ltd              | Street sweeping Jul - Sep 17                    | \$ 7,951.39   |
| 31/08/2017  | 1250.1485-01             | Smart Parking Ltd                                 | Handheld maintenance                            | \$ 2,727.00   |
| 31/08/2017  | 1250.1692-01             | Party Source                                      | Office consumables                              | \$ 59.90      |
| 31/08/2017  | 1250.1758-01             | Crest Personnel Pty Ltd                           | Contract labour depot                           | \$ 1,744.05   |
| 31/08/2017  | 1250.1771-01             | D R Lappan  | Reimbursement                                   | \$ 44.99      |
| 31/08/2017  | 1250.1848-01             | Venturecorp Pty Ltd                               | Equipment hire                                  | \$ 605.00     |
| 31/08/2017  | 1250.19-01               | McLeods Barristers & Solicitors                   | Legal advice                                    | \$ 5,024.80   |
| 31/08/2017  | 1250.1947-01             | R J A Thomas                                      | Reimbursement                                   | \$ 30.00      |
| 31/08/2017  | 1250.1956-01             | Toolmart Australia Pty Ltd                        | Welding wire                                    | \$ 39.90      |
| 31/08/2017  | 1250.1997-01             | Stone Supplies WA Pty Ltd T/A Creation Landscapes | Crushed limestone                               | \$ 66.60      |
| 31/08/2017  | 1250.2029-01             | Yabrn Pty Ltd TA Snap Claremont                   | Building plan search                            | \$ 46.50      |
| 31/08/2017  | 1250.2165-01             | Two Yacht Chefs Pty Ltd T/A Kirkwood Deli         | Catering supplies                               | \$ 605.00     |
| 31/08/2017  | 1250.2224-01             | T Teoh  | Bond refund                                     | \$ 150.00     |
| 31/08/2017  | 1250.2225-01             | H M Downie  | Refund of hire fee                              | \$ 160.00     |
| 31/08/2017  | 1250.2226-01             | Anahatanra Foundation                             | Bond refund                                     | \$ 250.00     |
| 31/08/2017  | 1250.2227-01             | R Bowden  | Bond refund                                     | \$ 200.00     |
| 31/08/2017  | 1250.29-01               | Fuji Xerox Australia Pty Ltd                      | Printing consumption                            | \$ 1,167.19   |
| 31/08/2017  | 1250.35-01               | Cottesloe IGA                                     | Catering supplies                               | \$ 30.52      |

**LIST OF ACCOUNTS - AUGUST 2017**

| <u>Date</u>  | <u>Payment Reference</u> | <u>Payee</u>                   | <u>Description</u>                        | <u>Amount</u>          |
|--------------|--------------------------|--------------------------------|---|------------------------|
| 31/08/2017   | 1250.38-01               | Veolia Environmental Services  | Remove/replace Seaview skip bin 12 Aug 17 | \$ 526.71              |
| 31/08/2017   | 1250.47-01               | Collisters Electrical          | Civic Centre electrical maintenance       | \$ 783.20              |
| 31/08/2017   | 1250.543-01              | Australia Day Council of WA    | Membership 2017-2018                      | \$ 550.00              |
| 31/08/2017   | 1250.89-01               | Major Motors Pty Ltd           | Service truck                             | \$ 936.19              |
| 31/08/2017   | 1250.94-01               | Insight CCS Pty Ltd            | Answering service                         | \$ 612.76              |
| 1/09/2017    |                          | National Australia Bank        | Bank fees                                 | \$ 78.93               |
| 1/09/2017    |                          | National Australia Bank        | Bank fees                                 | \$ 671.90              |
| 1/09/2017    |                          | National Australia Bank        | Bank fees                                 | \$ 1,796.91            |
| 4/08/2017    |                          | National Australia Bank        | Bank fees                                 | \$ 431.98              |
| 8/08/2017    |                          | Commonwealth Bank of Australia | New term deposit                          | \$ 400,000.00          |
| 9/08/2017    |                          | Commonwealth Bank of Australia | Fortnightly payroll                       | \$ 96,368.34           |
| 10/08/2017   |                          | Town of Cottesloe Staff        | Dishonoured                               | \$ 1,280.00            |
| 15/08/2017   |                          | Development application        | Bank fees                                 | \$ 43.38               |
| 16/08/2017   |                          | National Australia Bank        | Bank fees                                 | \$ 95.48               |
| 17/08/2017   |                          | National Australia Bank        | New term deposit                          | \$ 650,000.00          |
| 21/08/2017   |                          | Commonwealth Bank of Australia | Dishonoured                               | \$ 1,706.60            |
| 23/08/2017   |                          | Town of Cottesloe Staff        | Fortnightly payroll                       | \$ 99,862.63           |
| 31/08/2017   |                          | National Australia Bank        | Bank fees                                 | \$ 288.80              |
| 31/08/2017   |                          | National Australia Bank        | Bank fees                                 | \$ 1,234.60            |
| 31/08/2017   |                          | National Australia Bank        | Bank fees                                 | \$ 1,506.02            |
| 31/08/2017   |                          | National Australia Bank        | Bank fees                                 | \$ 1,841.50            |
| 31/08/2017   |                          | National Australia Bank        | Bank fees                                 | \$ 8,091.42            |
| 31/08/2017   |                          | Bankwest                       | New term deposit                          | \$ 800,000.00          |
| 31/08/2017   |                          | Commonwealth Bank of Australia | New term deposit                          | \$ 1,200,000.00        |
| <b>Total</b> |                          |                                |   | <b>\$ 4,047,249.01</b> |