TOWN OF COTTESLOE

MONTHLY
FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2019 TO 31 JULY 2019

PRESENTED TO THE COUNCIL MEETING
ON 27 AUGUST 2019

TOWN OF COTTESLOE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Town of Cottesloe

Compilation Report

For the Period Ended 31 July 2019

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 31 July 2019 of $12,349,632.

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

Preparation

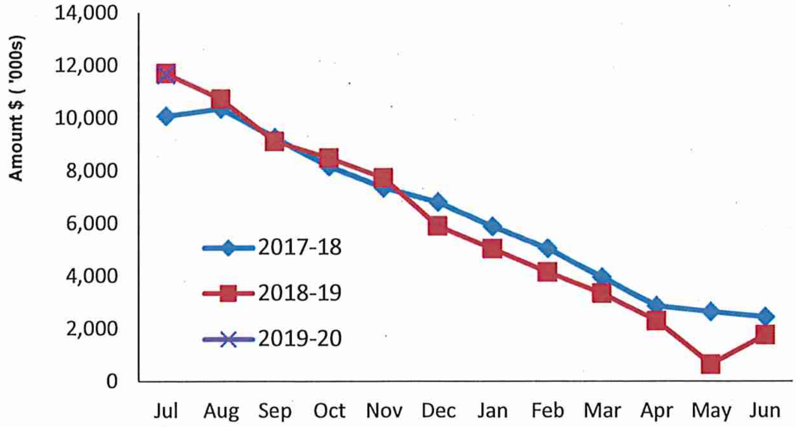
Prepared by:	Wayne Richards
Reviewed by:	Garry Bird
Date prepared:	8/08/2019

Town of Cottesloe

Monthly Summary Information

For the Period Ended 31 July 2019

Liquidity Over the Year (Refer Note 3)



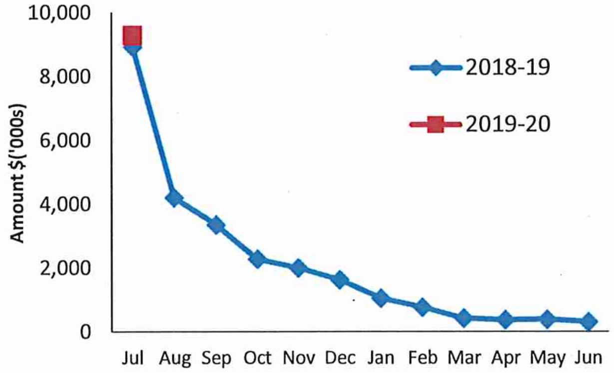
Cash and Cash Equivalents as at period end

Unrestricted	$	3,086,727
Restricted	$	11,047,894
	$	14,134,621

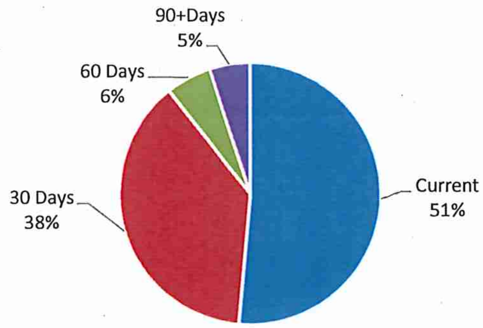
Receivables

Rates	$	9,301,989
Other	$	2,298,820
	$	11,600,809

Rates Receivable (Refer Note 6)



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



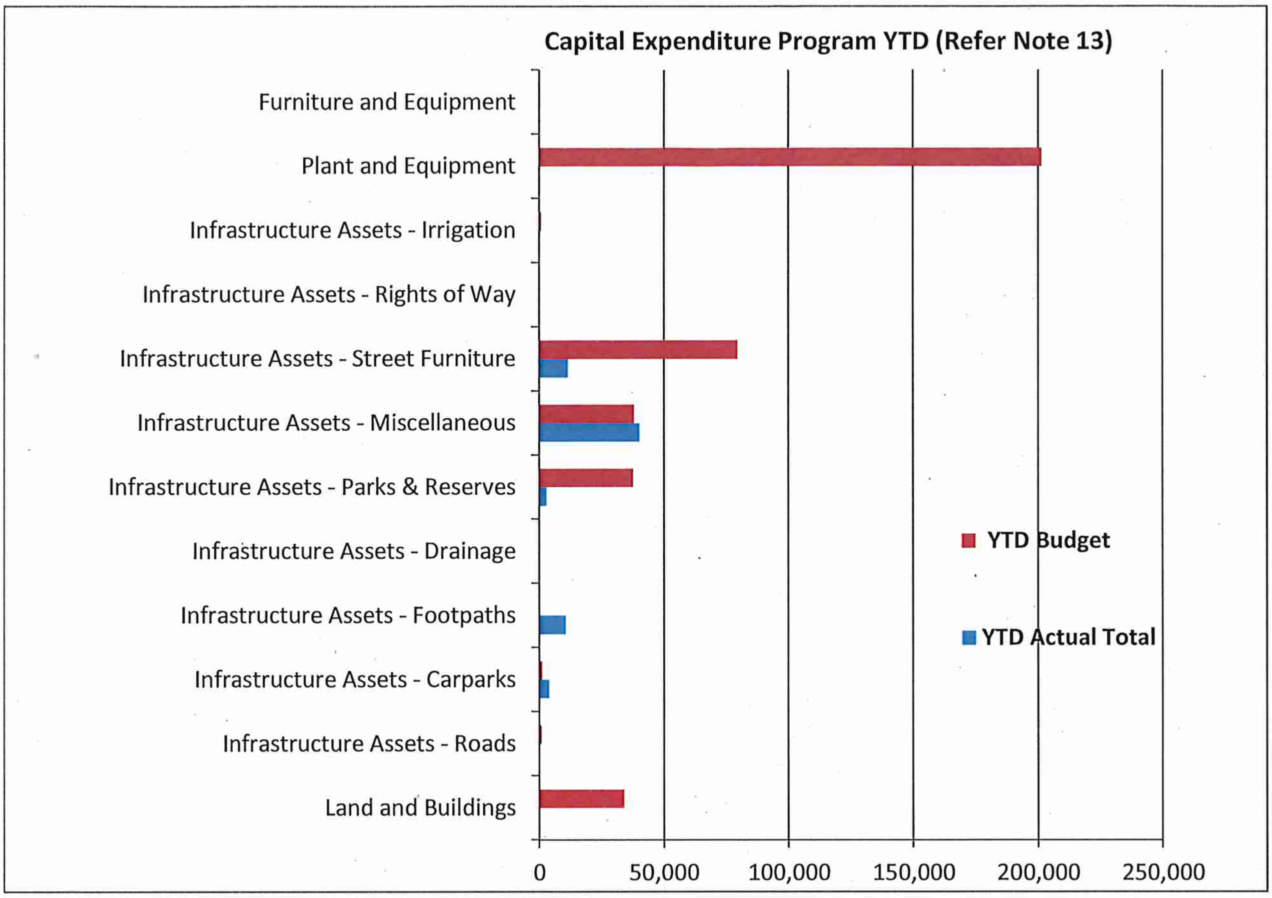
Comments

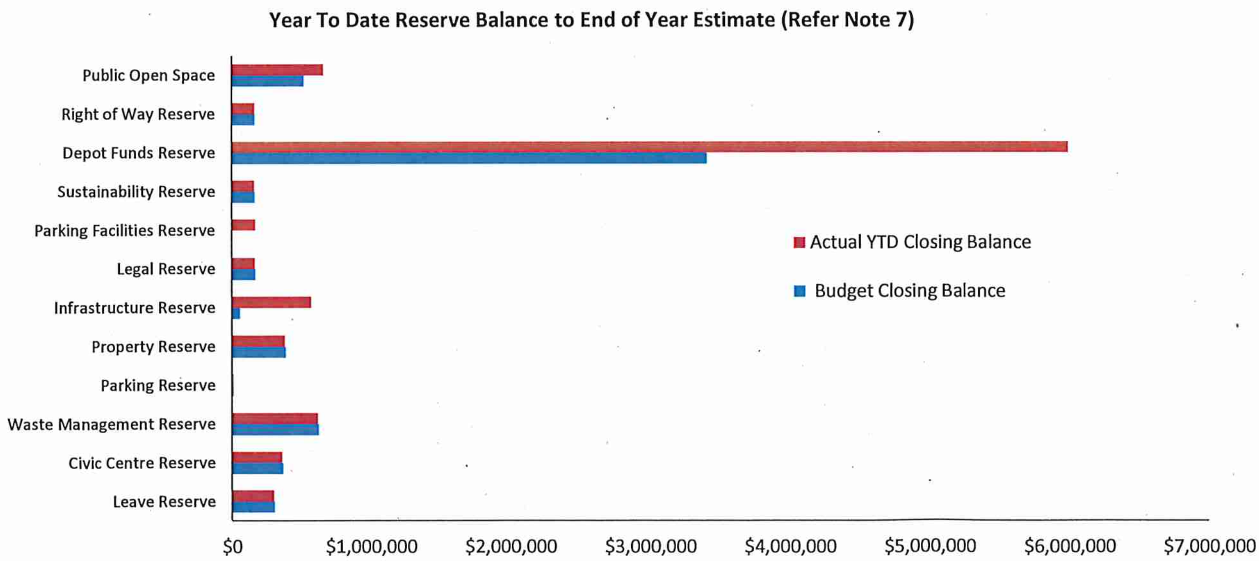
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Town of Cottesloe

Monthly Summary Information

For the Period Ended 31 July 2019





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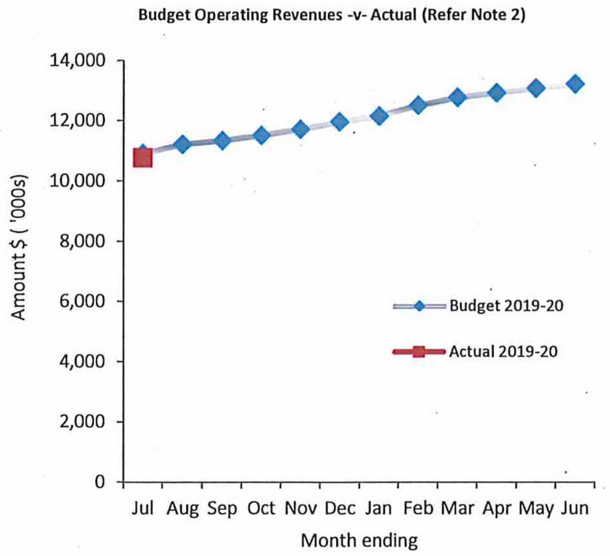
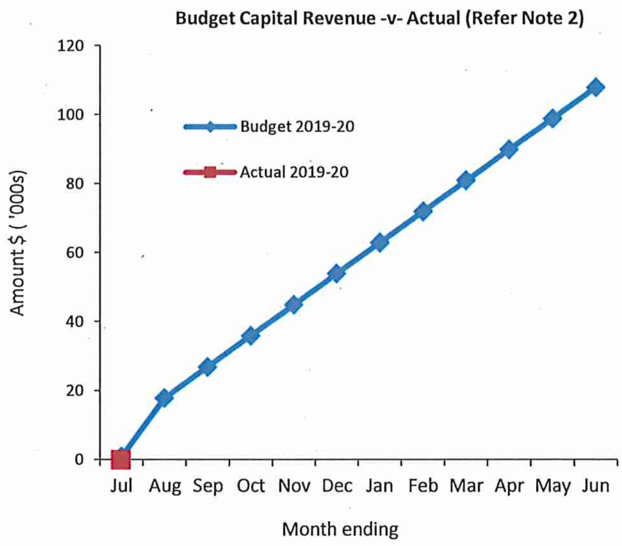
Town of Cottesloe

Monthly Summary Information

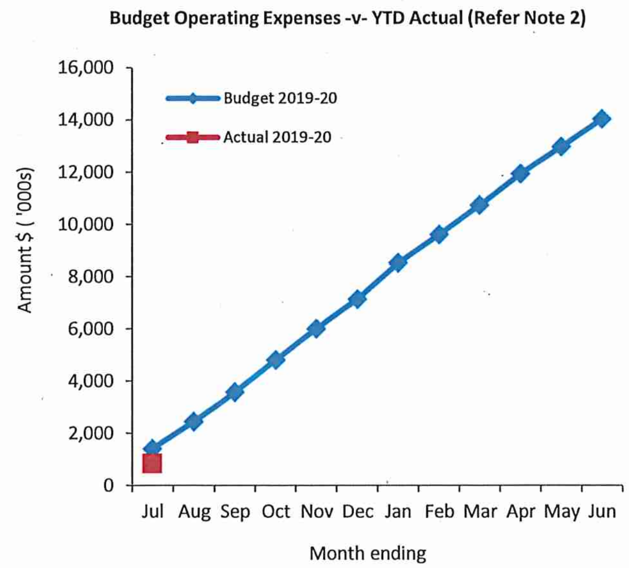
For the Period Ended 31 July 2019

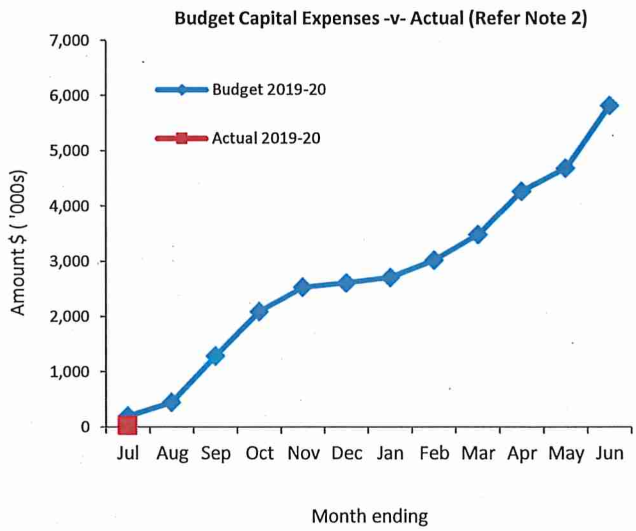
Revenues





Expenditure





Comments

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2019

	Note	YTD Actual (b) $	YTD Budget (a) $	Original Annual Budget $	Var. $ (b)-(a) $	Var. % (b)-(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	10,596,888	10,602,252	10,602,252	(5,364)	(0%)
General Purpose Funding - Other		13,050	39,554	603,057	(26,504)	(67%)
Governance		330	2,627	31,485	(2,297)	(87%)
Law, Order and Public Safety		2,798	1,612	38,550	1,186	74%
Health		(721)	84,771	106,430	(85,492)	(101%)
Education and Welfare		816	776	32,400	40	5%
Community Amenities		82,252	92,473	447,890	(10,221)	(11%)
Recreation and Culture		8,018	13,869	405,392	(5,851)	(42%)
Transport		53,500	59,056	764,100	(5,556)	(9%)
Economic Services		30,566	22,634	145,000	7,932	35%
Other Property and Services		0	42	500	(42)	(100%)
Total Operating Revenue		10,787,497	10,919,666	13,177,056	(132,169)	
Operating Expense						
General Purpose Funding		(20,482)	(24,726)	(296,460)	4,244	17%
Governance		(54,496)	(140,334)	(893,285)	85,838	61%
Law, Order and Public Safety		(22,538)	(29,153)	(361,058)	6,615	23%
Health		(17,627)	(24,408)	(292,662)	6,781	28%
Education and Welfare		(52,256)	(24,081)	(288,730)	(28,175)	(117%)
Community Amenities		(344,220)	(440,613)	(3,622,000)	96,393	22%
Recreation and Culture		(134,916)	(421,854)	(4,402,853)	286,938	68%
Transport		(157,552)	(284,385)	(3,461,424)	126,833	45%
Economic Services		(13,864)	(26,584)	(428,845)	12,720	48%
Other Property and Services		(32,220)	0	0	(32,220)	
Total Operating Expenditure		(850,171)	(1,416,138)	(14,047,317)	565,967	
Funding Balance Adjustments						
Add back Depreciation		0	176,161	2,112,267	(176,161)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Leave Provisions		1,245	0	0	1,245	
Net Cash from Operations		**9,938,571**	**9,679,689**	**1,242,006**	**258,882**	
Capital Revenues						
Grants, Subsidies and Contributions	11	0	834	60,000	(834)	(100%)
Proceeds from Disposal of Assets	8	0	9,007	108,000	(9,007)	(100%)
Total Capital Revenues		0	9,841	168,000	(9,841)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2019

	Note	YTD Actual (b) $	YTD Budget (a) $	Original Annual Budget $	Var. $ (b)-(a) $	Var. % (b)-(a)/(a) %
Capital Expenses						
Furniture and Equipment	13	0	(9,174)	(436,000)	9,174	100%
Land and Buildings	13	26,577	(34,012)	(813,750)	60,589	178%
Plant and Equipment	13	0	0	(307,000)	0	
Infrastructure - Roads	13	0	(1,000)	(285,000)	1,000	100%
Infrastructure - Car parks	13	(3,979)	(1,251)	(155,000)	(2,728)	(218%)
Infrastructure - Footpaths	13	(10,576)	0	(102,000)	(10,576)	
Infrastructure - Drainage	13	0	0	0	0	
Infrastructure - Parks & Reserves	13	(2,922)	(37,708)	(1,608,493)	34,786	92%
Infrastructure - Miscellaneous	13	(40,185)	(38,085)	(1,568,000)	(2,100)	(6%)
Infrastructure - Streetscape	13	(11,554)	(79,594)	(542,543)	68,040	85%
Infrastructure - Rights of Way	13	0	0	0	0	
Infrastructure - Irrigation	13	0	(834)	(10,000)	834	100%
Total Capital Expenditure		(42,639)	(201,658)	(5,827,786)	159,019	
Net Cash from Capital Activities		**(42,639)**	**(191,817)**	**(5,659,786)**	**149,178**	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	60,970	0	
Transfer from Reserves	7	0	0	3,345,874	0	
Repayment of Debentures	10	0	0	(292,575)	0	
Transfer to Reserves	7	0	(39,194)	(469,962)	39,194	100%
Net Cash from Financing Activities		**0**	**(39,194)**	**2,644,307**	**39,194**	
Net Operations, Capital and Financing		**9,895,932**	**9,448,678**	**(1,773,473)**	**447,254**	
Opening Funding Surplus(Deficit)	3	**2,453,700**	**1,733,473**	**1,733,473**	**720,227**	**42%**
Closing Funding Surplus(Deficit)	3	**12,349,632**	**11,182,151**	**(40,000)**	**1,167,481**	

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

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2019

	Note	YTD Actual (b)	Revised YTD Budget (a)	Original Annual Budget	Var. $ (b)-(a)	Var. % (b)-(a)/(a)
		$	$	$	$	%
Operating Revenues						
Rates	9	10,596,888	10,602,252	10,602,252	(5,364)	(0%)
Operating Grants, Subsidies and Contributions	11	28,779	24,834	321,500	3,945	16%
Fees and Charges		152,841	270,504	1,825,920	(117,663)	(43%)
Interest Earnings		5,981	16,024	311,731	(10,043)	(63%)
Other Revenue		3,008	6,052	115,653	(3,044)	(50%)
Profit on Disposal of Assets	8	0	0	0	0	
Total Operating Revenue		10,787,497	10,919,666	13,177,056	(132,169)	
Operating Expense						
Employee Costs		(295,656)	(377,921)	(4,721,284)	82,265	22%
Materials and Contracts		(414,439)	(568,219)	(5,420,359)	153,780	27%
Utility Charges		(25,028)	(31,486)	(383,687)	6,458	21%
Depreciation on Non-Current Assets		0	(176,161)	(2,112,267)	176,161	100%
Interest Expenses		(23,030)	(19,194)	(230,161)	(3,836)	(20%)
Insurance Expenses		(89,068)	(75,467)	(165,600)	(13,601)	(18%)
Other Expenditure		(2,950)	(167,690)	(1,013,959)	164,740	98%
Loss on Disposal of Assets	8		0	0	0	
Total Operating Expenditure		(850,171)	(1,416,138)	(14,047,317)	565,967	
Funding Balance Adjustments						
Add back Depreciation		0	176,161	2,112,267	(176,161)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Provisions		1,245	0	0	1,245	
Net Cash from Operations		**9,938,571**	**9,679,689**	**1,242,006**	**258,882**	
Capital Revenues						
Grants, Subsidies and Contributions	11	0	834	60,000	(834)	(100%)
Proceeds from Disposal of Assets	8	0	9,007	108,000	(9,007)	(100%)
Total Capital Revenues		0	9,841	168,000	(9,841)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2019

	Note	YTD Actual (b)	Revised YTD Budget (a)	Original Annual Budget	Var. $ (b)-(a)	Var. % (b)-(a)/(a)
		$	$	$	$	%
Capital Expenses						
Furniture and Equipment	13	0	(9,174)	(436,000)	9,174	100%
Land and Buildings	13	26,577	(34,012)	(813,750)	60,589	178%
Plant and Equipment	13	0	0	(307,000)	0	
Infrastructure - Roads	13	0	(1,000)	(285,000)	1,000	100%
Infrastructure - Car parks	13	(3,979)	(1,251)	(155,000)	(2,728)	(218%)
Infrastructure - Footpaths	13	(10,576)	0	(102,000)	(10,576)	
Infrastructure - Drainage	13	0	0	0	0	
Infrastructure - Parks & Reserves	13	(2,922)	(37,708)	(1,608,493)	34,786	92%
Infrastructure - Miscellaneous	13	(40,185)	(38,085)	(1,568,000)	(2,100)	(6%)
Infrastructure - Streetscape	13	(11,554)	(79,594)	(542,543)	68,040	85%
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Infrastructure - Irrigation	13	0	(834)	(10,000)	834	100%
Total Capital Expenditure		(42,639)	(201,658)	(5,827,786)	159,019	
Net Cash from Capital Activities		**(42,639)**	**(191,817)**	**(5,659,786)**	**149,178**	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	60,970	0	
Transfer from Reserves	7	0	0	3,345,874	0	
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	0	0	(292,575)	0	
Transfer to Reserves	7	0	(39,194)	(469,962)	39,194	100%
Net Cash from Financing Activities		**0**	**(39,194)**	**2,644,307**	**39,194**	
Net Operations, Capital and Financing		**9,895,932**	**9,448,678**	**(1,773,473)**	**447,254**	
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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 July 2019

		2019-2020 YTD Actual $	2018-2019 Actual $	2018-2019 YTD Actual $
CURRENT ASSETS				
Receivables				
	Rates	9,120,878	131,948	8,763,578
	Emergency Services Levies	1,481,429	29,190	1,447,767
	Rates and ESL Rebates	434,627	472	398,286
	Accounts Receivable - Debtors	145,808	129,017	240,529
	Provision for Doubtful Debts - Debtors		(7,271)	0
	Accounts Receivable - Infringements	410,386	412,826	438,703
	Provision for Doubtful Debts - Infringements	(225,144)	(228,655)	(269,003)
	Accrued Income	0	0	0
	GST	0	0	0
	Other	(5,297)	(14)	(12)
	Self Supporting Loans	57,011	57,011	54,631
	Prepayments	0	31,262	0
Inventories	Inventories	36,320	36,320	36,809
	Provision for Obsolesence - Inventories	(25,910)	(25,910)	0
Cash Assets				
	Municipal Account	329,746	116,529	461,769
	Till Floats & Petty Cash	700	700	700
	Investment Account	2,756,281	3,035,947	1,829,668
	Term Investments	0	0	1,082,001
	Restricted - Reserves	10,360,042	10,360,042	10,904,467
	Restricted - Trust Deposits	12,471	12,483	0
	Restricted - Trust Bank	675,381	664,427	799,644
TOTAL CURRENT ASSETS		**25,564,729**	**14,756,324**	**26,189,537**
CURRENT LIABILITIES				
Payables		1,933,821	127,102	1,916,871
Payable Trust		674,323	676,911	734,915
Income in Advance		0	98,360	0
Accrued Expenses		189,899	983,198	909,018
Interest Bearing Liabilities		292,576	292,576	475,390
Provisions		946,789	945,544	820,538
TOTAL CURRENT LIABILITIES		**4,037,408**	**3,123,691**	**4,856,732**
NON CURRENT ASSETS				
Receivables				
	Deferred Rates & ESL	181,111	181,111	171,258
	Self Supporting Loans	398,150	398,150	455,161
Property Plant and Equipment				
	Furniture and Equipment	547,990	547,990	497,419
	Land and Buildings	83,253,982	83,280,559	83,638,057
	Plant and Equipment	776,328	776,328	832,069
	Equity Investments	837,050	837,050	1,049,255
Infrastructure				
	Roads	14,750,687	14,750,687	23,740,966
	Car Parks	1,096,616	1,092,637	2,514,605
	Footpaths	5,369,484	5,358,908	3,511,421
	Drainage	5,039,811	5,039,811	4,687,799
	Parks and Reserves	2,406,905	2,403,983	1,647,530
	Miscellaneous	7,123,290	7,083,105	2,589,291
	Street Furniture	683,456	671,902	734,984
	Right of Ways	994,944	994,944	1,970,516
	Irrigation	181,267	181,267	973,210
TOTAL NON CURRENT ASSETS		**123,641,071**	**123,598,432**	**129,013,541**

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 July 2019

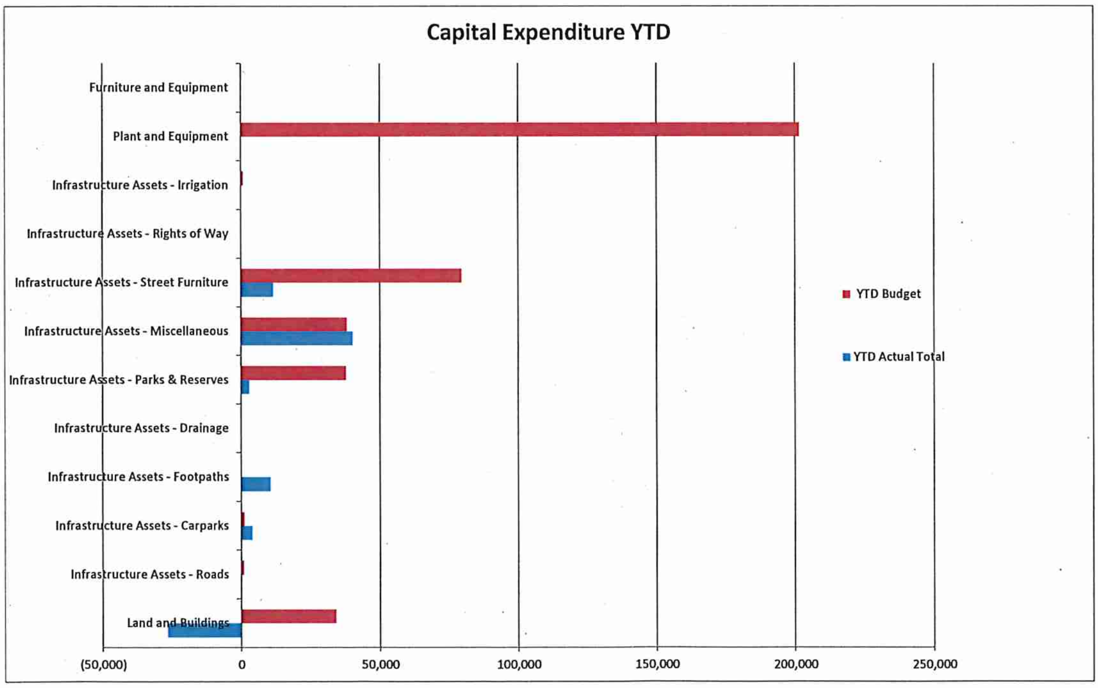
	2019-2020 YTD Actual $	2018-2019 Actual $	2018-2019 YTD Actual $
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	3,451,436	3,451,436	3,744,012
Provisions	80,611	80,611	58,588
TOTAL NON CURRENT LIABILITIES	**3,532,047**	**3,532,047**	**3,802,600**
NET ASSETS	**141,636,345**	**131,699,018**	**146,543,746**
EQUITY			
Reserves - Cash Backed	10,360,041	10,360,041	10,904,465
Reserves - Asset Revaluation	91,396,404	91,396,404	96,854,306
Retained Surplus	39,879,900	29,942,573	38,784,975
TOTAL EQUITY	**141,636,345**	**131,699,018**	**146,543,746**
RESERVES - CASH BACKED			
Opening Balance	11,086,361	11,086,361	11,086,361
Transfer to Reserves	1,464,832	1,464,832	1,245
Transfer from Reserves	(2,191,152)	(2,191,152)	(183,141)
TOTAL RESERVES - CASH BACKED	**10,360,041**	**10,360,041**	**10,904,465**
RESERVES - ASSET REVALUATION			
Opening Balance	91,396,404	91,396,404	96,854,306
TOTAL RESERVES - ASSET REVALUATION	**91,396,404**	**91,396,404**	**96,854,306**
RETAINED SURPLUS			
Opening Balance	28,688,578	28,688,578	29,176,193
Change in Net Assets from Operations	10,465,002	527,675	9,426,886
Transfer from Reserve	2,191,152	2,191,152	183,141
Transfer to Reserve	(1,464,832)	(1,464,832)	(1,245)
TOTAL RETAINED SURPLUS	**39,879,900**	**29,942,573**	**38,784,975**
TOTAL EQUITY	**141,636,345**	**131,699,018**	**146,543,746**

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2019

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		$	$	$	$	$	$
Land and Buildings	13	(25,700)	(877)	(26,577)	34,012	813,750	(60,589)
Infrastructure Assets - Roads	13			0	1,000	285,000	(1,000)
Infrastructure Assets - Carparks	13	3,979	0	3,979	1,251	155,000	2,728
Infrastructure Assets - Footpaths	13	0	10,576	10,576	0	102,000	10,576
Infrastructure Assets - Drainage	13			0	0	0	0
Infrastructure Assets - Parks & Reserves	13	(4,605)	7,527	2,922	37,708	1,608,493	(34,786)
Infrastructure Assets - Miscellaneous	13	40,185	0	40,185	38,085	1,568,000	2,100
Infrastructure Assets - Street Furniture	13	0	11,554	11,554	79,594	542,543	(68,040)
Infrastructure Assets - Rights of Way	13	0	0	0	0	0	0
Infrastructure Assets - Irrigation	13	0	0	0	834	10,000	(834)
Plant and Equipment	13	0	0	0	201,658	307,000	(201,658)
Furniture and Equipment	13	0	0	0	0	436,000	0
Capital Expenditure Totals		13,859	**28,780**	**42,639**	**394,142**	**5,827,786**	**(351,503)**

Funded By:

Capital Grants and Contributions	**0**	**0**	**50,000**	**0**
Borrowings	**0**	**0**	**0**	**0**
Other (Disposals & C/Fwd)	**0**	**9,007**	**0**	**(9,007)**
Own Source Funding - Cash Backed Reserves				
Infrastructure Reserve	0	0	750,000	0
Parking Facilities Reserve	0	0	171,475	0
Depot Funds Reserve	0	0	2,249,464	0
Public Open Space Reserve	0	0	153,000	0
Total Own Source Funding - Cash Backed Reserves	**0**	**0**	**3,323,939**	**0**
Own Source Funding - Operations	**42,639**	**385,135**	**2,453,847**	**(342,496)**
Capital Funding Total	**42,639**	**394,142**	**5,827,786**	**(351,503)**



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 July 2019

	Budget Review	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	$	$	$
Operating Revenues			
Governance	0	0	0
General Purpose Funding - Rates	0	0	0
General Purpose Funding - Other	0	0	0
Law, Order and Public Safety	0	0	0
Health	0	0	0
Education and Welfare	0	0	0
Community Amenities	0	0	0
Recreation and Culture	0	0	0
Transport	0	0	0
Economic Services	0	0	0
Other Property and Services	0	0	0
Total Operating Revenue	0	0	0
Operating Expense			
Governance	0	0	0
General Purpose Funding	0	0	0
Law, Order and Public Safety	0	0	0
Health	0	0	0
Education and Welfare	0	0	0
Community Amenities	0	0	0
Recreation and Culture	0	0	0
Transport	0	0	0
Economic Services	0	0	0
Other Property and Services	0	0	0
Total Operating Expenditure	0	0	0
Funding Balance Adjustments			
Add back Depreciation	0	0	0
Adjust (Profit)/Loss on Asset Disposal	0	0	0
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	**0**	**0**	**0**
Capital Revenues		0	
Grants, Subsidies and Contributions	0	0	0
Proceeds from Disposal of Assets	0	0	0
Proceeds from Sale of Investments	0	0	0
Total Capital Revenues	0	0	0

TOWN OF COTTESLOE

STATEMENT OF BUDGET AMENDMENTS

(Statutory Reporting Program)

For the Period Ended 31 July 2019

	Budget Review	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	$	$	$
Capital Expenses			
Land and Buildings	0	0	0
Infrastructure - Roads	0	0	0
Infrastructure - Car parks	0	0	0
Infrastructure - Footpaths	0	0	0
Infrastructure - Drainage	0	0	0
Infrastructure - Parks & Reserves	0	0	0
Infrastructure - Miscellaneous	0	0	0
Infrastructure - Streetscape	0	0	0
Infrastructure - Rights of Way	0	(15,000)	(15,000)
Infrastructure - Irrigation	0	0	0
Plant and Equipment	0	0	0
Furniture and Equipment	0	0	0
Total Capital Expenditure	0	(15,000)	(15,000)
Net Cash from Capital Activities	**0**	**(15,000)**	**(15,000)**
Financing			
Proceeds from New Debentures	0	0	0
Proceeds from Advances	0	0	0
Self-Supporting Loan Principal	0	0	0
Transfer from Reserves	0	15,000	15,000
Purchase of Investments	0	0	0
Advances to Community Groups	0	0	0
Repayment of Debentures	0	0	0
Transfer to Reserves	0	0	0
Net Cash from Financing Activities	**0**	**15,000**	**15,000**
Net Operations, Capital and Financing	**0**	**0**	**0**
Opening Funding Surplus(Deficit)	**0**	**0**	**0**
Closing Funding Surplus(Deficit)	**0**	**0**	**0**

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.

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.

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	33 - 159 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	2 to 10 years
Computer and Ancillary Equipment	2 to 20 years
Infrastructure - Roads	35 years
Infrastructure - Footpaths	50 years
Infrastructure - Drainage	79 to 100 years
Infrastructure - Irrigation	23 years
Infrastructure - Parks	10 to 237 years
Infrastructure - Streetscapes	15 to 25 years
Infrastructure - Right of Ways	34 years
Infrastructure - Carparks	34 years
Infrastructure - Miscellaneous	10 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.

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.

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

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

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

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

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

OTHER PROPERTY & SERVICES
Plant works, plant overheads and stock of materials.

TOWN OF COTTESLOE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2019

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

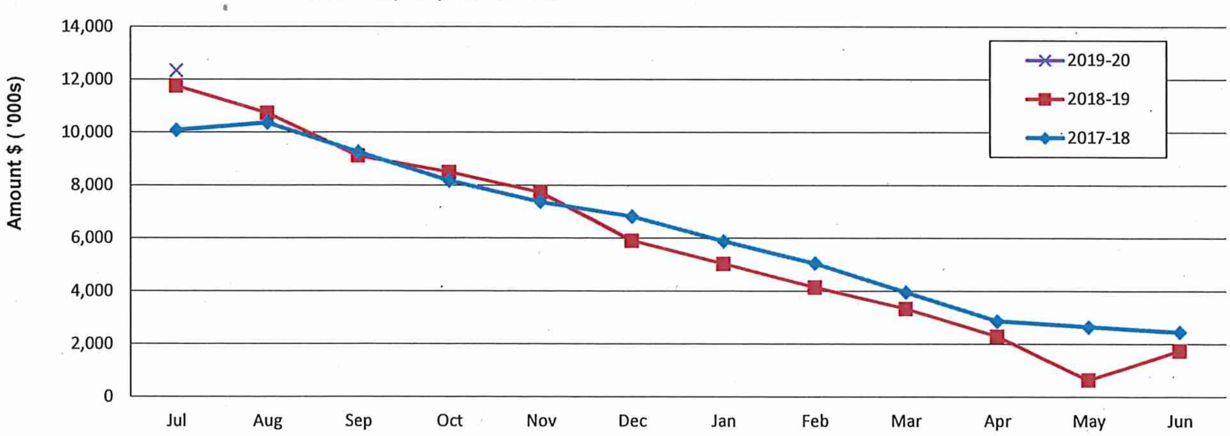
Reporting Program	Var. $	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Other	(26,504)	(67%)	Timing	Timing of administration charges on rates instalments
Governance	(2,297)	(87%)	Timing	Timing of reimbursements
Law, Order and Public Safety	1,186	74%	Permanent	Extra revenue from fines and penalties
Health	(85,492)	(101%)	Timing	Timing of health related charges
Recreation and Culture	(5,851)	(42%)	Timing	Timing of venue hire charges
Economic Services	7,932	35%	Permanent	Extra revenue from pool inspection charges
Other Property and Services	(42)	(100%)	Timing	Timing of other revenue
Operating Expense				
General Purpose Funding	4,244	17%	Timing	Timing of expenses
Governance	85,838	61%	Timing	Timing of audit expenses
Law, Order and Public Safety	6,615	23%	Timing	Timing of contributions
Health	6,781	28%	Timing	Timing of various expenses
Education and Welfare	(28,175)	(117%)	Timing	Timing of contributions to Shine
Community Amenities	96,393	22%	Timing	Timing of waste expenditure and town planning projects
Recreation and Culture	286,938	68%	Non Cash	Timing of depreciation charges
			Timing	Timing of parks maintenance
			Timing	Timing of Library contribution
Transport	126,833	45%	Non Cash	Timing of depreciation charges
Economic Services	12,720	48%	Timing	Timing of expenses
Other Property and Services	(32,220)		Timing	Timing of overhead and plant allocations
Non Cash				
Depreciation	(176,161)	(100%)	Non Cash	Timing of depreciation charges
Capital Expenses				
Furniture and Equipment	9,174	100%	Timing	Timing of expenditure
Land and Buildings	60,589	178%	Timing	Timing of expenditure - depot construction
Infrastructure - Roads	1,000	100%	Timing	Timing of expenditure
Infrastructure - Car parks	(2,728)	(218%)	Timing	Timing of expenditure
Infrastructure - Parks & Reserves	34,786	92%	Timing	Timing of expenditure
Infrastructure - Streetscape	68,040	85%	Timing	Timing of expenditure - street tree planting and Curtin Avenue PSP planting
Infrastructure - Irrigation	834	100%	Timing	Timing of expenditure
Financing				
Transfer to Reserves	39,194	100%	Timing	Timing of investment maturity

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Jul 2019	30th June 2019	YTD 31 Jul 2018
		$	$	$
Current Assets				
Municipal Account		329,746	116,529	461,769
Till Floats & Petty Cash		700	700	700
Investment Account		2,756,281	3,035,947	1,829,668
Term Investments		0	0	1,082,001
Restricted - Reserves		10,360,042	10,360,042	10,904,467
Restricted - Trust Deposits		12,471	12,483	0
Restricted - Trust Bank		675,381	664,427	799,644
Rates		9,120,878	131,948	8,763,578
Emergency Services Levies		1,481,429	29,190	1,447,767
Rates and ESL Rebates		434,627	472	398,286
Accounts Receivable - Debtors		145,808	129,017	240,529
Provision for Doubtful Debts - Debtors		0	(7,271)	0
Accounts Receivable - Infringements		410,386	412,826	438,703
Provision for Doubtful Debts - Infringements		(225,144)	(228,655)	(269,003)
Accrued Income		0	0	0
GST		0	0	0
Self Supporting Loans		57,011	57,011	54,631
Prepayments		0	31,262	0
Other		(5,298)	(14)	(12)
Inventories		36,320	36,320	36,809
Provision for Obsolesence - Inventories		(25,910)	(25,910)	0
		25,564,728	**14,756,324**	**26,189,537**
Less: Current Liabilities				
Payables		(1,933,821)	(127,102)	(1,916,871)
Payable Trust		(674,323)	(676,911)	(734,915)
Income in Advance		0	(98,360)	0
Accrued Expenses		(189,899)	(983,198)	(909,018)
Interest Bearing Liabilities		(292,576)	(292,576)	(475,390)
Provisions		(946,789)	(945,544)	(820,538)
		(4,037,408)	**(3,123,691)**	**(4,856,732)**
Less:				
Cash Reserves	7	(10,360,042)	(10,360,042)	(10,904,467)
Loans - Clubs		(57,011)	(57,011)	(54,631)
Add:				
Loans		292,576	292,576	475,390
Provisions		946,789	945,544	820,538
Net Current Funding Position		**12,349,632**	**2,453,700**	**11,669,635**

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution	Maturity Date
(a) **Cash Deposits**							
Municipal Bank Account	0.00%	329,746			329,746	NAB	At Call
Business Investment Account	2.50%	2,756,281			2,756,281	NAB	At Call
Trust Bank Account	0.00%			675,381	675,381	NAB	At Call
(b) **Term Deposits**							
Term Deposit 64-955-9802	2.00%			6,274	6,274	NAB	24-Jan-20
Term Deposit 53-888-6659	2.00%			6,209	6,209	NAB	24-Jan-20
Term Deposit 4563175	2.05%		1,811,449		1,811,449	BANKWEST	05-Aug-19
Term Deposit 4543234	2.10%		2,016,231		2,016,231	BANKWEST	26-Aug-19
Term Deposit 24-254-8087	2.00%		1,206,224		1,206,224	NAB	25-Nov-19
Term Deposit 036-157 58-1864	2.55%		1,810,208		1,810,208	WESTPAC	15-Oct-19
Term Deposit 36062109	1.95%		1,615,008		1,615,008	CBA	09-Oct-19
Term Deposit 36062109	1.78%		611,814		611,814	CBA	29-Oct-19
Term Deposit 98-664-7758	2.09%		738,085		738,085	NAB	09-Sep-19
Term Deposit 50-087-4898	2.00%		551,024		551,024	CBA	25-Sep-19
Total		**3,086,027**	**10,360,042**	**687,864**	**14,133,933**		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS DEPOSITS

BANK	Unrestricted $	Restricted $	Trust $	Total Amount $	Total %
NATIONAL AUSTRALIA BANK	3,086,027	1,944,309	687,864	5,718,200	40.5%
WESTPAC BANKING CORPORATION	0	1,810,208	0	1,810,208	12.8%
BANKWEST	0	3,827,680	0	3,827,680	27.1%
COMMONWEALTH BANK OF AUSTRALIA	0	2,777,845	0	2,777,845	19.7%
TOTAL	**3,086,027**	**10,360,042**	**687,864**	**14,133,933**	**100%**

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 5: BUDGET AMENDMENTS

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

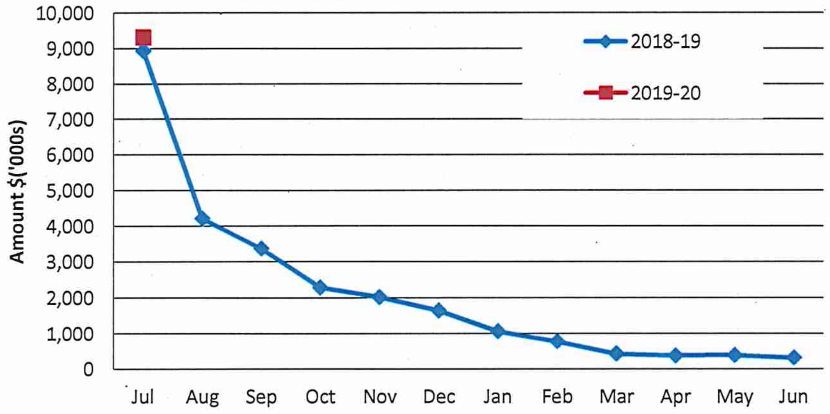
GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget Adoption						
	Permanent Changes						
70.9000.3	Reduce expenditure in ROW maintenance by $15000	Aug 2019 - 10.1.16	Operating Expenditure		15,000		15,000
25.2290.2	Capital repairs to ROW 58	Aug 2019 - 10.1.16	Capital Expenditure			(15,000)	0
40089.308.21	Transfer from Active Transport Reserve to fund wayfinding project	Aug 2019 - 10.1.18	Transfer from Reserves		15,000		15,000
NEW	Wayfinding project bt PTA	Aug 2019 - 10.1.18	Operating Expenditure			(15,000)	0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
				0	30,000	(30,000)	

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

Note 6: RECEIVABLES

Receivables - Rates & ESL	YTD 31 Jul 2019	YTD 31 July 2018	30 June 2019
	$	$	$
Opening Arrears Previous Years	313,059	300,706	300,706
Levied this year	10,596,888	10,210,579	10,210,579
Less Collections to date	(1,607,958)	(1,575,753)	(10,198,226)
Equals Current Outstanding	**9,301,989**	**8,935,532**	**313,059**
Net Rates Collectable	**9,301,989**	**8,935,532**	**313,059**
% Collected	14.74%	14.99%	97.02%

Note 6 - Rates Receivable

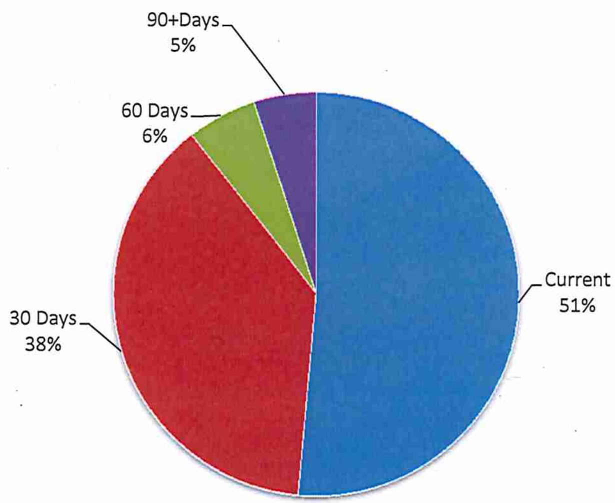


Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
	$	$	$	$
Receivables - General	74,976	55,400	8,150	7,282
Total Receivables General Outstanding				**145,808**

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



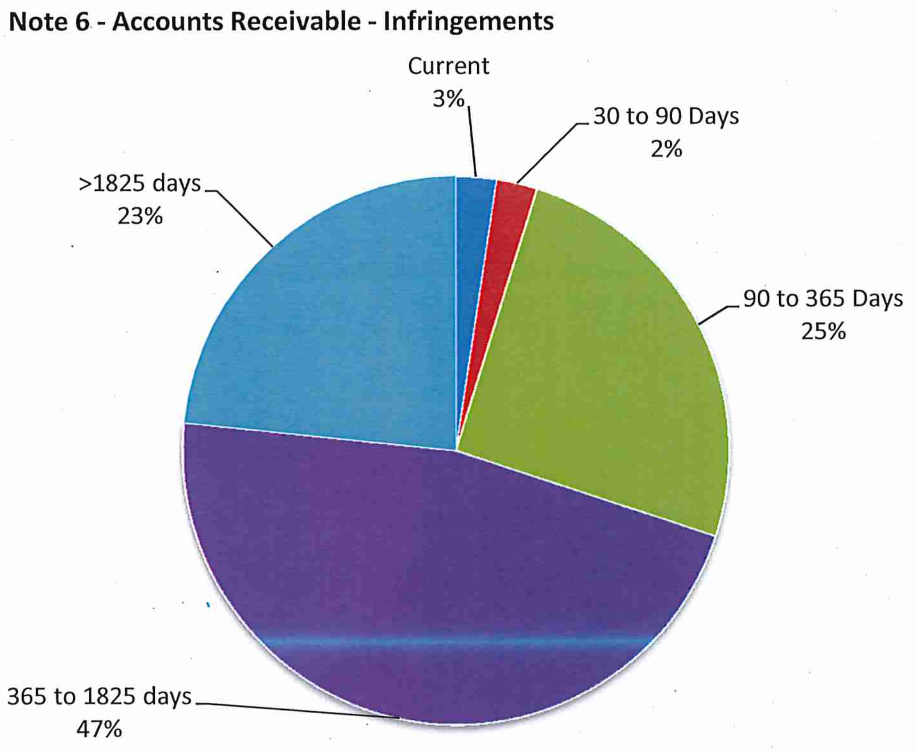
Comments/Notes - Receivables General

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	$	$	$		$
Receivables - Infringements	9,900	9,854	103,649	191,149	95,834
Total Receivables General Outstanding					**410,386**

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Infringements

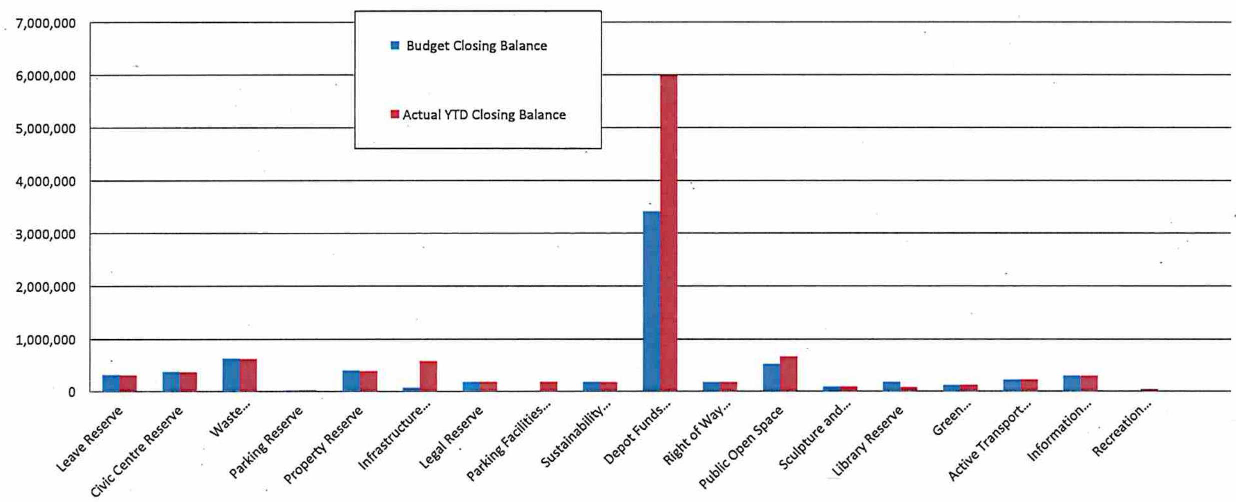
The majority of infringement debtors over ninety days are with Fines Enforcement Registry for collection.

Note 7: Cash Backed Reserve

2019-20

Name	Sub Account	Opening Balance Budget	Opening Balance Actual	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
		$	$	$	$	$	$	$	$	$	$
Leave Reserve	227	302,359	304,167	6,124	0	0	0	0	0	308,483	304,167
Civic Centre Reserve	228	362,993	363,108	7,352	0	0	0	0	0	370,345	363,108
Waste Management Reserve	219	614,524	619,750	12,446	0	0	0	0	0	626,970	619,750
Parking Reserve	221	11,511	11,515	233	0	0	0	0	0	11,744	11,515
Property Reserve	220	384,221	384,308	7,782	0	0	0	0	0	392,003	384,308
Infrastructure Reserve	226	568,239	575,183	14,531	0	229,248	0	(750,000)	0	62,018	575,183
Legal Reserve	262	168,773	168,866	3,418	0	0	0	0	0	172,191	168,866
Parking Facilities Reserve	266	171,460	171,622	15	0	0	0	(171,475)	0	0	171,622
Sustainability Reserve	267	164,469	164,520	3,331	0	0	0	0	0	167,800	164,520
Depot Funds Reserve	273	5,611,762	5,993,612	46,913	0	0	0	(2,249,464)	0	3,409,211	5,993,612
Right of Way Reserve	276	163,033	166,597	3,302	0	0	0	0	0	166,335	166,597
Public Open Space	292	660,766	660,980	13,383	0	0	0	(153,000)	0	521,149	660,980
Sculpture and Artworks	299	78,713	77,825	1,594	0	0	0	0	0	80,307	77,825
Library Reserve	229	64,999	64,922	3,377	0	104,305	0	0	0	172,681	64,922
Green Infrastructure Reserve Fund	307	109,135	110,861	2,157	0	0	0	0	0	111,292	110,861
Active Transport Reserve	308	210,144	213,638	4,256	0	0	0	0	0	214,400	213,638
Information Technology Reserve	309	284,400	286,880	5,760	0	0	0	0	0	290,160	286,880
Recreation Precinct Reserve	310	21,500	21,687	435	0	0	0	(21,935)	0	0	21,687
		9,953,001	10,360,041	136,409	0	333,553	0	(3,345,874)	0	7,077,089	10,360,041

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 July 2019

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 31 07 2019			Comments
Cost/Revaluation	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
$	$	$	$		$	$	$	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
			0		0	0	0	
0	0	0	0		0	0	0	

Comments - Capital Disposal/Replacements

TOWN OF COTTESLOE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2019

Note 9: RATING INFORMATION

RATE TYPE	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 $
Differential General Rate											
GRV - Residential Improved (RI)	0.063984	3,217	135,116,625	8,645,302	0	0	8,645,302	8,659,408	0	0	8,659,408
GRV - Residential Vacant (RV)	0.063984	78	3,562,020	227,912	0	0	227,912	212,633	0	0	212,633
GRV - Commercial Improved (CI)	0.063984	65	8,282,404	529,941	0	0	529,941	529,941	0	0	529,941
GRV - Commercial Vacant (CV)	0.063984	2	150,000	9,598	0	0	9,598	9,598	0	0	9,598
GRV - Industrial (I)	0.063984	1	31,050	1,987	0	0	1,987	801,428	0	0	801,428
GRV - Commercial Town (CT)	0.074260	120	10,728,686	796,712	0	0	796,712	1,987	0	0	1,987
Sub-Totals		3,483	157,870,785	10,211,452	0	0	10,211,452	10,214,995	0	0	10,214,995
Minimum Payment	**Minimum $**										
GRV - Residential Improved (RI)	1,161	300	4,715,360	348,300			348,300	349,461	0	0	349,461
GRV - Residential Vacant (RV)	1,161	8	16,893	9,288			9,288	9,288	0	0	9,288
GRV - Commercial Improved (CI)	1,161	11	141,970	12,771			12,771	12,771	0	0	12,771
GRV - Commercial Town (CT)	1,161	17	242,538	19,737			19,737	19,737	0	0	19,737
Sub-Totals		336	5,116,761	390,096	0	0	390,096	391,257	0	0	391,257
							10,601,548				10,606,252
Concession							(4,660)				(4,000)
Amount from General Rates							**10,596,888**				**10,602,252**
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							**10,596,888**				**10,602,252**

Comments - Rating Information

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual $	Budget $	Actual $	Budget $	Actual $	Budget $
Loan 105 - Community Organisation	152,323		0	30,317	152,323	122,006	0	9,010
Loan 107 - Joint Library Project	3,358,733		0	231,605	3,358,733	3,127,128	0	214,945
Loan 108 - Community Organisation	232,956		0	30,653	232,956	202,303	0	6,107
	3,744,012	0	0	292,575	3,744,012	3,451,437	0	230,062

Loan numbers 105 and 108 are financed from community organisations. Loan number 107 is financed by general purpose revenue.

(b) New Debentures

No new debentures are budgeted during 2019/20.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant/Contribution Provider	Approval	2019-20 Original Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status Received	Not Received
		(Y/N)	$	$	$	$	$	$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	165,000		165,000			165,000
Grants Commission - Roads	WALGGC	Y	100,000		100,000			100,000
GOVERNANCE								
Occupationa Health and Safety Initiatives	Local Government Insurance Services	Y	4,000		4,000			4,000
COMMUNITY AMENITIES								
Coastal monitoring project	Department of Transport	Y	12,500		12,500			12,500
Sustainability project	Public Transport Authority	Y	10,000		10,000			10,000
TRANSPORT								
Direct Grant	Main Roads WA	Y	24,000		24,000		25,478	(1,478)
Other Contributions	Various	Y	5,000		5,000		500	
ROW Contribitions	Various	Y	10,000			10,000	2,801	7,199
Roads to Recovery Grant Funding	Department of Infrastructure, Regional Development and Cities	Y	50,000			50,000		50,000
TOTALS			**380,500**	**0**	**320,500**	**60,000**	**28,779**	**347,221**

Operating	Operating	315,500		28,779
Non-Operating	Non-operating	60,000		0
		375,500		28,779

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 19	Amount Received	Amount Paid	Closing Balance 31-Jul-19
	$	$	$	$
Infrastructure Deposits	533,407	20,912	(22,112)	532,207
Right of Way Deposits	22,945	-	-	22,945
Miscellaneous Deposits	108,089	899	(2,300)	106,688
North Cottesloe Primary School (2-1450)	6,268	6	-	6,274
Cottesloe Primary School (2-1449)	6,202	6	-	6,209
	676,911	**21,823**	**(24,412)**	**674,323**

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Car Parks					
○	ACROD Bay Compliance Upgrade	5.9000.2	0	1,251	15,000	(1,251)
○	North Cottesloe Primary School - Drop Off and Parking Improvements	5.1157.2	3,979	0	140,000	3,979
○	**Car Parks Total**		**3,979**	**1,251**	**155,000**	**2,728**
	Footpaths					
○	Marine Parade West side (Warton St to Beach St)	15.1126.2	0	0	20,000	0
○	Marine Parade West side (Deane St to Salvado St)	15.1126.2	0	0	20,000	0
○	Marine Parade West side (Salvado St and Princes St)	15.1126.2	0	0	10,000	0
⦿	Pearse St North Side (50 Metres Starting at Marine Parade)	15.1148.2	3,657	0	5,000	3,657
○	Reginald Street Southside (George St to Curtin Ave)	15.1158.2	0	0	9,000	0
○	Barsden St Eastside (Forrest St to Jarrad St)	15.1016.2	0	0	20,000	0
○	Margaret St Eastside (Various Sections)	15.1124.2	0	0	3,000	0
○	Salisbury St Westside (Various Sections)	15.1166.2	0	0	5,000	0
⦿	Missing Links	15.9000.2	6,919	0	10,000	6,919
○	**Footpaths Total**		**10,576**	**0**	**102,000**	**10,576**
	Irrigation					
○	Various	20.9000.2	0	834	10,000	(834)
○	**Irrigation Total**		**0**	**834**	**10,000**	**(834)**

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Parks and Ovals					
○	Foreshore Works (C/F)	30.5010.2	0	2,919	955,900	(2,919)
○	Playground Construction (C/F)	30.9000.2	0	834	403,000	(834)
○	Disability Playground Equipment (C/F)	30.9000.2	0	0	25,000	0
○	Natural Areas Management	30.9000.5	7,527	33,955	169,779	(26,428)
○	Fish Habitat Protection Area Signage Upgrade (C/F)	30.7123.2	0	0	20,000	0
○	Foreshore Signage (C/F)	29.6082.2	0	0	34,814	0
	Shaded Seating	29.5011.2	(4,605)	0	0	(4,605)
○	**Parks and Ovals Total**		**2,922**	**37,708**	**1,608,493**	**(34,786)**
	Buildings					
	Town of Cottesloe Works Depot Construction (C/F)	35.4122.2	(25,700)	21,502	588,750	(47,202)
	Civic Centre Grounds Construction	35.6030.2	(877)	12,510	150,000	(13,387)
○	Indiana Toilets Electrical Compliance Works	35.4130.2	0	0	10,000	0
○	Civic Centre Airconditioner Replacements	35.4050.2	0	0	50,000	0
○	Civic Centre Painting	35.4050.2	0	0	5,000	0
	Buildings Total		**(26,577)**	**34,012**	**803,750**	**(60,589)**
	Roads					
○	Beach Street (Marine Parade to Avonmore Street) - RTR	40.1018.2	0	0	22,000	0
○	Burt Street (Railway Street to Dalgety Street) - RTR	40.1034.2	0	0	25,000	0
○	Avonmore Terrace (Deane St to Pearce St) - RTR	40.1012.2	0	0	28,000	0
○	Railway Street re-alignment (North Cottesloe Primary School Improvements)	40.1156.2	0	1,000	210,000	(1,000)
○	**Roads Total**		**0**	**1,000**	**285,000**	**(1,000)**

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Miscellaneous Infrastructure					0
○	Sculpture	45.9000.2	0	0	70,000	0
○	Sundial Sculpture (C/F)	45.9000.2	0	0	44,000	0
○	Beach Access Paths	45.4131.2	441	1,000	420,000	(559)
○	Foreshore Development (C/F)	45.6080.2	1,168	1,251	170,000	(83)
○	Street Lighting LED Upgrade	45.9000.5	0	0	57,000	0
○	Deane Street Retaining Wall Upgrade	45.1052.2	0	0	207,000	0
○	Stairs Construction - ROW 32B	45.2160.2	0	0	50,000	0
○	Fencing - Sea View Golf Club	45.1171.2	0	0	30,000	0
○	Beach Matting	45.8041.2	0	0	20,000	0
○	Marine (Shark) Barrier	45.4185.2	36,712	35,834	500,000	878
	Foreshore - Access for All	45.6065.2	1,663	0	0	1,663
	Pylon	45.6140.2	201	0	0	201
○	**Miscellaneous Infrastructure Total**		**40,185**	**38,085**	**1,568,000**	**2,100**
	Streetscapes					
○	Various Drink Fountains, Bench Seats & Way Finding Signage	42.9000.2	0	2,085	35,000	(2,085)
○	Street Tree Planting	42.9000.5	11,051	53,509	257,543	(42,458)
○	Nature Scape - Vlamingh Memorial	42.6160.2	0	0	50,000	0
○	Eric Street/Marine Parade Landscaping	42.1126.2	0	0	10,000	0
○	Napoleon Street Tree Planting	42.1138.2	213	0	80,000	213
○	Curtin Avenue PSP Planting	42.1048.2	0	24,000	120,000	(24,000)
	Station Street	42.1176.2	290	0	0	290
○	**Streetscapes Total**		**11,554**	**79,594**	**552,543**	**(68,040)**

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2019

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Original Annual Budget	Variance (Under)/Over
	Plant , Equipment & Vehicles Total					
○	Plant , Equipment & Vehicles	47.9000.2	0	0	307,000	0
○	**Plant , Equip. & Vehicles Total**		**0**	**0**	**307,000**	**0**
	Furniture & Office Equip.					
○	CCTV - Napoleon Street	49.9000.8	0	0	60,000	0
○	Customer Relationship Management System (C/F)	49.9000.11	0	2,919	35,000	(2,919)
○	Hardware Replacement - Other	49.9000.14	0	6,255	75,000	(6,255)
○	Personal Camera's - Rangers (C/F)	49.9000.19	0	0	15,000	0
○	Smart Parking System	49.9000.20	0	0	225,000	0
○	Plotter Replacement	49.9000.21	0	0	6,000	0
○	Software Upgrade - Roman	49.9000.22	0	0	10,000	0
○	Sound Level Meter	49.9000.23	0	0	10,000	0
	Phone System	49.9000.17	0	0	0	0
	Furniture & Office Equip. Total		**0**	**9,174**	**436,000**	**(9,174)**
○	**Capital Expenditure Total**		**42,639**	**201,658**	**5,827,786**	**(159,019)**

Level of Completion Indicators

0% ○
20% ○
40% ○
60% ◉
80% ○
100% ●

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JULY 2019 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 27 AUGUST 2019

LIST OF ACCOUNTS - JULY 2019

Date	Payment Reference	Payee	Description		Amount
4/07/2019	1560.2849-01	A J Gillon	Bond refund	$	100.00
4/07/2019	1560.2191-01	Air Concepts Pty Ltd	Repair refrigerant leak to A/C serving lounge	$	3,262.88
4/07/2019	1560.2495-01	Arbor Centre Pty Ltd	Stage 3 & 4 Foreshore revitalisation	$	445.50
4/07/2019	1560.2761-01	Aspect Studios Pty Ltd	Foreshore Master Planning	$	4,734.40
4/07/2019	1560.139-01	Australia Post	Daily mail collected & delivered June 2019	$	1,466.98
4/07/2019	1560.544-01	B M Pember	IT support	$	11,302.50
4/07/2019	1560.188-01	Bob Jane T-Mart	Replacement tyres	$	630.00
4/07/2019	1560.62-01	Bunning's Group Ltd	Hardware supplies	$	39.79
4/07/2019	1560.2051-01	Chemical Formulators Pty Ltd	Landscaping supplies	$	109.45
4/07/2019	1560.82-01	Civica Pty Ltd	Software licencing	$	35,127.73
4/07/2019	1560.1828-01	Clinton Long Project Management Pty Ltd	Landscaping supplies	$	429.00
4/07/2019	1560.1597-01	Colgan Industries Pty Ltd	Civic Centre Memorial Hall roof reinforcement	$	51,030.38
4/07/2019	1560.2354-01	CSCH Pty Ltd t/as Charles Service Company	Cleaning services	$	4,444.00
4/07/2019	1560.2582-01	Ditto Digital Pty Ltd	Community History Project film scan	$	270.00
4/07/2019	1560.2658-01	Edge Transport Solutions Pty Ltd	Long term cycle network presentation consultants	$	1,529.00
4/07/2019	1560.2514-01	Element Advisory Pty Ltd	Liaison planning services	$	3,465.00
4/07/2019	1560.1226-01	Ellenby Tree Farm Pty Ltd	Street Tree planting tree stock	$	4,345.00
4/07/2019	1560.83-01	Flexi Staff Pty Ltd	Temporary depot staff	$	3,577.95
4/07/2019	1560.1724-01	Galena Nominees P/L T/A Jason Signmakers	Supply & delivery signs and sign posts	$	6,945.40
4/07/2019	1560.2853-01	GJB Roofing Pty Ltd	Bond refund	$	1,500.00

LIST OF ACCOUNTS - JULY 2019

Date	Payment Reference	Payee	Description		Amount
4/07/2019	1560.674-01	Gronbek Security	Keys	$	126.60
4/07/2019	1560.2066-01	Infocouncil Pty Ltd	Software licencing and support	$	10,169.50
4/07/2019	1560.1042-01	Iron Mountain Australia Group Pty Ltd	Secure storage & rental fee	$	106.33
4/07/2019	1560.100-01	Jaymar Pumps	Yearly flow tests all bores & water feature repairs	$	3,123.34
4/07/2019	1560.1767-01	Kevrek (Australia) Pty Ltd	Keys	$	47.74
4/07/2019	1560.21-01	Landgate	Land enquiry services	$	25.70
4/07/2019	1560.22-01	Landgate - VGO	Valuation expenses	$	530.44
4/07/2019	1560.1398-01	LGIS	Staff health assessments	$	4,620.00
4/07/2019	1560.2169-01	Lime Street Projects Pty Ltd	Bond refund	$	3,000.00
4/07/2019	1560.2610-01	M R Cunningham	Drone photography and videos	$	246.00
4/07/2019	1560.89-01	Major Motors Pty Ltd	Service truck	$	213.18
4/07/2019	1560.1915-01	Marketforce Pty Ltd	Advertising services	$	575.05
4/07/2019	1560.86-01	Midshore Pty Ltd T/as Statewide Linemarking	Re-mark No 1 carpark $4,629.90 Re-mark carpark $1,730.30 Yellow lines and hopscotch stencil $1,566.40	$	7,926.60
4/07/2019	1560.1245-01	Nu-Trac Rural Contracting	Beach cleaning services	$	3,025.00
4/07/2019	1560.1099-01	O'Connor Lawnmower & Chainsaw Centre	Box of edger blades & repairs pole saw	$	340.00
4/07/2019	1560.2802-01	Of Note Design	Graphic design services	$	631.10
4/07/2019	1560.2663-01	Officeworks Ltd	Catering supplies	$	164.96
4/07/2019	1560.79-01	Perth Irrigation Centre	Reticulation reinstatement	$	902.65
4/07/2019	1560.2006-01	Peter Baxendale Consulting Engineer	Engineering consultation - Memorial Hall roof	$	2,821.50
4/07/2019	1560.2839-01	Planet Motorcycle Group Pty Ltd	Vehicle repairs	$	95.90
4/07/2019	1560.46-01	Professional Tree Surgeons	Prune trees & tree assessment	$	1,672.00
4/07/2019	1560.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Repairs to ROW off Mann St & pothole repairs	$	2,035.00
4/07/2019	1560.2674-01	Ricoh Australia Pty Ltd	Copier printing	$	1,054.81
4/07/2019	1560.75-01	Safety Zone Australia Pty Ltd	Protective clothing	$	715.00
4/07/2019	1560.2601-01	Sea Containers WA Pty Ltd	Monthly rental of sea container	$	93.77
4/07/2019	1560.580-01	St John Ambulance Australia (WA) Inc	First aid training & defibrillator case upgrade	$	344.54
4/07/2019	1560.2466-01	TenderLink	Tender public notice	$	165.00
4/07/2019	1560.2504-01	The Fruit Box Group Pty Ltd	Catering supplies	$	148.86

LIST OF ACCOUNTS - JULY 2019

Date	Payment Reference	Payee	Description		Amount
4/07/2019	1560.1005-01	The Royal Life Saving Society Aust.	Swimming pool barrier inspections	$	5,781.60
4/07/2019	1560.2720-01	The trustee for Mugwump Trust	Archive Project consultant fee	$	1,980.00
4/07/2019	1560.1956-01	Toolmart Australia Pty Ltd	Small plant	$	932.00
4/07/2019	00027000	Town of Cottesloe	Petty cash reimbursement	$	333.25
4/07/2019	1560.2512-01	Fiford Family Trust	Assessment various trees	$	357.50
4/07/2019	1560.1950-01	GC Dickie Family Trust	Remove dead fronds & tidy up palms	$	968.00
4/07/2019	1560.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering services	$	1,194.80
4/07/2019	1560.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	$	5,392.31
4/07/2019	1560.37-01	Winc Australia Pty Limited	Stationery	$	670.86
4/07/2019	1560.1671-01	Work Clobber	Protective clothing	$	276.00
4/07/2019	1560.24-01	ZircoDATA Pty Ltd	Records storage	$	686.83
5/07/2019	1561.98000-01	Australian Taxation Office	Business activity statement	$	14,908.76
11/07/2019	1562.2858-01	A Stanley	Bond refund	$	1,500.00
11/07/2019	1562.2408-01	AJ Loo Investments Pty Ltd T/as IGA Cottesloe	Catering supplies	$	79.72
11/07/2019	00027003	Alinta	Gas supply	$	45.60
11/07/2019	1562.1620-01	AR Mee T/as WA Building Codes Consultancy	Building surveying services	$	3,600.00
11/07/2019	1562.211-01	Apace Aid (Inc)	Additional tube stock Coastal restoration	$	666.60
11/07/2019	1562.593-01	Australia Post	Postage services	$	2.10
11/07/2019	1562.62-01	Bunning's Group Ltd	Materials for Nursery seedling Bench	$	219.14
11/07/2019	1562.610-01	Construction Training Fund	CTF Levy June 2019	$	2,723.51
11/07/2019	1562.2857-01	E C House	Bond refund	$	200.00
11/07/2019	1562.2341-01	Electricity Generation and Retail	Electricity supply 109 Broome St	$	2,673.25
11/07/2019	1562.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping services	$	5,181.42
11/07/2019	1562.83-01	Flexi Staff Pty Ltd	Temporary depot staff	$	2,038.36
11/07/2019	1562.2860-01	Flow Bros Coaching	Bond refund	$	400.00
11/07/2019	1562.2841-01	Forth Consulting Pty Ltd	Carry out site audit and desk top review	$	1,424.50
11/07/2019	1562.2856-01	G A Goodison	Bond refund	$	1,200.00
11/07/2019	1562.1817-01	Garage Sale Trail Foundation Ltd	Garage sale trail registration	$	3,174.60
11/07/2019	1562.20-01	Hillmack Sales (Australia) Pty Ltd	Cement, footpath mix	$	2,606.00
11/07/2019	1562.2296-01	HiTech Security (WA) Pty Ltd	Maintenance of CCTV cameras	$	3,245.00

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Date	Payment Reference	Payee	Description		Amount
11/07/2019	1562.122-01	Jackson McDonald Services Pty Ltd	Indiana lease assignment advice	$	2,775.89
11/07/2019	1562.2814-01	Journey One Pty Ltd	IT strategic review	$	12,974.10
11/07/2019	1562.2339-01	M S Tucak	Bond refund	$	100.00
11/07/2019	1562.88-01	Managed IT Pty Ltd	IT service and support	$	13,104.15
11/07/2019	1562.1915-01	Marketforce Pty Ltd	Advertising services	$	5,292.06
11/07/2019	1562.19-01	McLeods Barristers & Solicitors	Legal services	$	671.40
11/07/2019	1562.1056-01	Nuts About Natives	Plant stock - seedlings for coastal rehabilitation	$	5,494.83
11/07/2019	1562.1099-01	O'Connor Lawnmower & Chainsaw Centre	Plant parts	$	370.00
11/07/2019	1562.78-01	Roads 2000 Pty Ltd	Road resurfacing	$	317,942.25
11/07/2019	1562.1485-01	Smart Parking Ltd	Parking data & licensing June 19	$	2,020.00
11/07/2019	1562.1997-01	Stone Supplies WA Pty Ltd T/A Creations	Supply yellow sand	$	53.00
11/07/2019	1562.2083-01	StrataGreen	Landscaping supplies	$	3,340.33
11/07/2019	1562.2273-01	Strut Specialist WA	Supply strut for Bobcat door	$	27.50
11/07/2019	00027002	Telstra Corporation Limited	Communications charges	$	252.30
11/07/2019	00027001	Town of Cottesloe	Interest on trust deposit for school deposit	$	6.21
11/07/2019	1562.602-01	WA Treasury Corporation	Loan guarantee fees	$	13,467.32
11/07/2019	1562.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	$	6,207.52
11/07/2019	00027004	Westpac Banking Corporation	Bank audit certificate fee	$	50.00
11/07/2019	1562.1891-01	WJE Bannister	Volunteers Sun downer Music 2019	$	300.00
11/07/2019	1562.2859-01	Y Sukhov	Refund Wedding Hire & Photo fees	$	665.00
12/07/2019	1564.2-01	Australian Services Union	Payroll deduction	$	233.10
12/07/2019	1564.3-01	Department of Human Services	Payroll deduction	$	323.16
12/07/2019	1564.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	$	701.22
12/07/2019	1563.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	$	23,931.57
18/07/2019	1565.211-01	Apace Aid (Inc)	Mix of Coastal tubestock seedlings	$	2,882.00
18/07/2019	1565.2761-01	Aspect Studios Pty Ltd	Foreshore Master Planning	$	6,729.25
18/07/2019	1565.141-01	BOC Limited	Supply of oxygen & acetylene bottles	$	723.14
18/07/2019	1565.62-01	Bunning's Group Ltd	Hardware supplies	$	273.17
18/07/2019	1565.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary unit service	$	88.90
18/07/2019	1565.121-01	Chubb Fire & Security Pty Ltd	Inspect Shine fire extinguishers & fire equipment	$	222.10

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18/07/2019	00027005	City of Nedlands	2018/19 Qtr 4 Wesroc Biodiversity project	$	3,369.00
18/07/2019	1565.2017-01	Clark Equipment	Replacement windscreen Bobcat skid	$	1,499.61
18/07/2019	1565.2592-01	Complete Office Supplies Pty Ltd	General stationery	$	154.89
18/07/2019	1565.2772-01	Department of Mines, Industry, Regulation and Safety	Town of Cottesloe - BSL - May 2019	$	664.38
18/07/2019	00027007	Department of Transport	Fleet vehicle annual registration	$	9,539.25
18/07/2019	1565.1361-01	Department of Transport	Vehicle search fees	$	418.20
18/07/2019	1565.1093-01	Dormakaba Australia Pty Ltd	Annual maintenance for Civic Centre doors	$	352.00
18/07/2019	1565.2341-01	Electricity Generation and Retail	Electricity charges - various sites	$	20,352.05
18/07/2019	1565.1226-01	Ellenby Tree Farm Pty Ltd	Street Tree planting tree stock	$	4,598.00
18/07/2019	1565.2611-01	Environmental Industries Pty Ltd	Foreshore & Seating works $36,094.29 Beach path upgrades $63,240.26	$	99,334.55
18/07/2019	1565.83-01	Flexi Staff Pty Ltd	Temporary depot staff	$	1,557.27
18/07/2019	1565.1724-01	Galena Nominees P/L T/A Jason Signmakers	Replacement of street name plate	$	77.00
18/07/2019	1565.1115-01	Green Skills Inc	Terracotta fertiliser	$	495.00
18/07/2019	1565.674-01	Gronbek Security	Cutting of 2 keys for Indiana's electrical room	$	87.40
18/07/2019	1565.2296-01	HiTech Security (WA) Pty Ltd	Sim card quarterly subscription	$	239.25
18/07/2019	1565.540-01	Hooza Pty Ltd T/as Kerb Doctor	Install kerbs at different locations	$	2,109.36
18/07/2019	1565.2863-01	Insideout Building Pty Ltd	Bond refund	$	1,500.00
18/07/2019	1565.159-01	John Parker Vactor Jet Rodding	Drain cleaning services	$	4,752.00
18/07/2019	1565.1398-01	LGIS	Workcare instalment	$	27,627.16
18/07/2019	1565.153-01	LGIS Insurance Broking	Motor vehicle insurance	$	21,732.73
18/07/2019	1565.203-01	LO-GO Appointments	Temporary staff	$	5,188.58
18/07/2019	1565.89-01	Major Motors Pty Ltd	Service to the water truck	$	165.00
18/07/2019	1565.1509-01	Mastec Australia Pty Ltd	Supply recycle, green & general bins	$	7,990.40
18/07/2019	1565.1099-01	O'Connor Lawnmower & Chainsaw Centre	Plant parts	$	56.80
18/07/2019	1565.46-01	Professional Tree Surgeons	Consultants report	$	88.00
18/07/2019	1565.103-01	Quito Pty Ltd atf Quito Unit Trust	Plant supply	$	217.20
18/07/2019	1565.13-01	Shacks & Kerr Motors Pty Ltd	Headlamp repair	$	66.00
18/07/2019	1565.514-01	Shine Community Services	Shine 50% annual contribution	$	44,849.75
18/07/2019	1565.1997-01	Stone Supplies WA Pty Ltd T/A Creations	Backfilling sand and lawn mix	$	799.80

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Date	Payment Reference	Payee	Description	Amount
18/07/2019	1565.1920-01	Surfing Western Australia	Bond refund	$ 1,000.00
18/07/2019	1565.1005-01	The Royal Life Saving Society Aust.	Swimming pool safety barrier inspections	$ 1,606.00
18/07/2019	00027006	Town of Cottesloe	Interest on trust deposit for school deposit	$ 6.16
18/07/2019	1565.2512-01	Fiford Family Trust	Assessment 7 various trees	$ 590.70
18/07/2019	1565.2847-01	Paxad Trust T/as Abode Real Estate	Pest control invoice Civic Centre Cottage	$ 143.00
18/07/2019	1565.2165-01	Two Yacht Chefs Pty Ltd T/A Kirkwood Deli	Catering supplies	$ 432.00
18/07/2019	1565.2744-01	UDLA Pty Ltd atf UDLA Unit Trust	Consultancy services Public open space	$ 10,450.00
18/07/2019	1565.118-01	Water Corporation	Water charges - various locations	$ 9,062.50
18/07/2019	1565.84-01	West Australian Local Government Association	Event registration	$ 99.00
18/07/2019	1565.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	$ 172,877.66
18/07/2019	1565.37-01	Winc Australia Pty Limited	General stationery	$ 376.28
22/07/2019	1568.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles	$ 6,059.34
22/07/2019	00027008	Coastview Australia Pty Ltd	Application cancelled works already completed.	$ 61.65
22/07/2019	1566.2023-01	Fines Enforcement Registry	FER lodgement fee	$ 14,770.00
22/07/2019	1567.2023-01	Fines Enforcement Registry	FER lodgement fee	$ 280.00
22/07/2019	00027009	Ocean Corp Australia	Refund BSL - Works already completed.	$ 61.65
23/07/2019	1569.1098-01	National Australia Bank Business Visa	Flight to Canberra - Cr Sadler (Conference) $1,614.98	$ 6,256.20
			Credit card fees $13.06	
			FOI in WA Conference registration $218.00	
			Mailchimp monthly subscription $21.90	
			Adobe Creative Cloud subscription $72.59	
			4 mini USBs $15.36	
			Meeting stationery $133.86	
			NGA conference registration $1,239.00	
			2 Microsoft Surface Pro $2,606.99	
			Brother label printer $280.01	
			Boosted facebook post $11.86	
			Adobe Indesign subscription $28.59	
25/07/2019	1570.2666-01	Adapt-A-Lift Group Pty Ltd	Service depot forklift	$ 379.50
25/07/2019	1570.2725-01	AMPAC Debt Recovery (WA) Pty Ltd	Debt recovery costs	$ 267.83

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Date	Payment Reference	Payee	Description		Amount
25/07/2019	1570.544-01	B M Pember	Civica Authority IT support & training	$	3,877.50
25/07/2019	1570.188-01	Bob Jane T-Mart	Hako Street sweeper tyres	$	380.00
25/07/2019	1570.62-01	Bunning's Group Ltd	Hardware supplies	$	184.90
25/07/2019	1570.2867-01	C A Sequerah	Bond refund	$	1,000.00
25/07/2019	1570.94-01	Call Associates Pty Ltd T/as Connect Call	After hours calls	$	737.88
25/07/2019	1570.645-01	Cobblestone Concrete	Repairs to dual use path at Cott main beach	$	3,769.15
25/07/2019	1570.2864-01	Cottesloe Crabs Winter Swimming Club	Donation application adopted by council	$	1,000.00
25/07/2019	1570.742-01	Cottesloe Surf Life Saving Club Inc	Donation application as adopted by council	$	3,245.00
25/07/2019	1570.2772-01	Department of Mines, Industry, Regulation and Safety	Town of Cottesloe BSL - June 2019	$	33,801.02
25/07/2019	1570.1361-01	Department of Transport	Vehicle search fees	$	567.80
25/07/2019	1570.2147-01	DN Construction Group Pty Ltd	Modifications to Napoleon St tree grate	$	143.00
25/07/2019	1570.2870-01	E Lonie	Bond refund	$	100.00
25/07/2019	1570.2658-01	Edge Transport Solutions Pty Ltd	Blackspot & Way Finding Projects	$	6,479.00
25/07/2019	1570.1576-01	Edinger Real Estate	Depot lease	$	17,423.49
25/07/2019	1570.2341-01	Electricity Generation and Retail	Electricity supply 8 Stack Street	$	395.95
25/07/2019	1570.2611-01	Environmental Industries Pty Ltd	Beach access path upgrades	$	18,812.51
25/07/2019	1570.83-01	Flexi Staff Pty Ltd	Temporary staff	$	2,093.14
25/07/2019	1570.77-01	Galvins Plumbing Supplies	Supply drain lid and cover Albion Street	$	562.96
25/07/2019	1570.876-01	In Tune Piano Service	Tuning of Piano	$	220.00
25/07/2019	1570.122-01	Jackson McDonald Services Pty Ltd	Legal services	$	385.00
25/07/2019	1570.22-01	Landgate - VGO	Valuation expenses	$	166.05
25/07/2019	1570.1398-01	LGIS	LGIS Liability & Property Protection & Crime Insurance	$	61,157.95
25/07/2019	1570.153-01	LGIS Insurance Broking	Various insurances	$	15,084.08
25/07/2019	1570.539-01	Local Health Authorities Analytical	Analytical services	$	2,074.71
25/07/2019	1570.89-01	Major Motors Pty Ltd	Service Ute & Truck	$	1,152.00
25/07/2019	1570.2107-01	MEC 929 Pty Ltd T/A Murphy's Electrical	Repairs to lights not working in Millers Court	$	574.20
25/07/2019	1570.2820-01	MSA Group Pty Ltd	Training for Compliance & Regulatory services	$	1,320.00
25/07/2019	1570.803-01	Natural Area Holdings PL T/A Envirowest	Landscaping supplies	$	5,949.57
25/07/2019	1570.1099-01	O'Connor Lawnmower & Chainsaw Centre	Diagnose & repair faulty pole saw	$	195.90
25/07/2019	1570.15-01	Poolegrave Engravers	Vlamingh memorial plaque prepare artwork	$	1,485.00

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Date	Payment Reference	Payee	Description	Amount
25/07/2019	1570.2862-01	Prefet Pty Ltd T/As Minuteman Press	Binding of 19/20 Budget	$ 725.15
25/07/2019	1570.976-01	PRW Contracting Pty Ltd T/A Claremont Asphalt	Pothole repairs & adjust crossover ramps	$ 1,320.00
25/07/2019	1570.103-01	Quito Pty Ltd atf Quito Unit Trust	Trees	$ 473.00
25/07/2019	1570.2866-01	R Golds	Bond refund	$ 100.00
25/07/2019	1570.2869-01	R J Taylor	Rates refund	$ 500.00
25/07/2019	1570.1993-01	RAMM Software Pty Ltd	Annual support & maintenance fee	$ 6,987.74
25/07/2019	1570.87-01	Repco	New Beacon for Bobcat	$ 144.10
25/07/2019	1570.78-01	Roads 2000 Pty Ltd	Road re-surfacing	$ 64,912.23
25/07/2019	1570.55-01	Shire of Peppermint Grove	Infant Health Centre contribution	$ 1,889.49
25/07/2019	1570.2083-01	StrataGreen	Landscaping supplies	$ 357.50
25/07/2019	1570.1920-01	Surfing Western Australia	Donation application as adopted by council	$ 5,500.00
25/07/2019	1570.2868-01	TP Hoskin T/As Tepee Construction	Bond refund	$ 950.00
25/07/2019	1570.1244-01	The Churches' Commission on Education	Donation application as adopted by council	$ 2,500.00
25/07/2019	1570.45-01	Town of Mosman Park	Removal of waste/rubble from Mosman park	$ 2,154.41
25/07/2019	1570.661-01	T-Quip	Toro G Master7200 10 set of blades	$ 798.90
25/07/2019	1570.2681-01	W Au-Yeung	Reimbursement	$ 43.06
25/07/2019	1570.84-01	West Australian Local Government Association	Effective Supervision Course $1,045.00 Annual subscription services $34,957.90	$ 36,002.90
25/07/2019	1570.1429-01	Westcoast Community Centre Inc	Donation application as adopted by council	$ 2,000.00
03/07/2019		Commonwealth Bank of Australia	Bank fees	$ 20.00
10/07/2019		Town of Cottesloe Staff	Fortnightly payroll	$ 109,874.32
15/07/2019		National Australia Bank	Bank fees	$ 30.78
24/07/2019		Town of Cottesloe Staff	Fortnightly payroll	$ 111,591.51
26/07/2019		National Australia Bank	Bank fees	$ 81.22
31/07/2019		National Australia Bank	Bank fees	$ 103.40
31/07/2019		National Australia Bank	Bank fees	$ 473.76
31/07/2019		National Australia Bank	Transfer to investment account	$ 833,000.00
TOTAL				**$ 2,516,890.04**