

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

**PRESENTED TO THE COUNCIL MEETING
ON 23 AUGUST 2016**

Town of Cottesloe

Compilation Report

For the Period Ended 31 July 2016

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 3, 4 and 5. 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 2016 of \$10,622,222.

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

Preparation

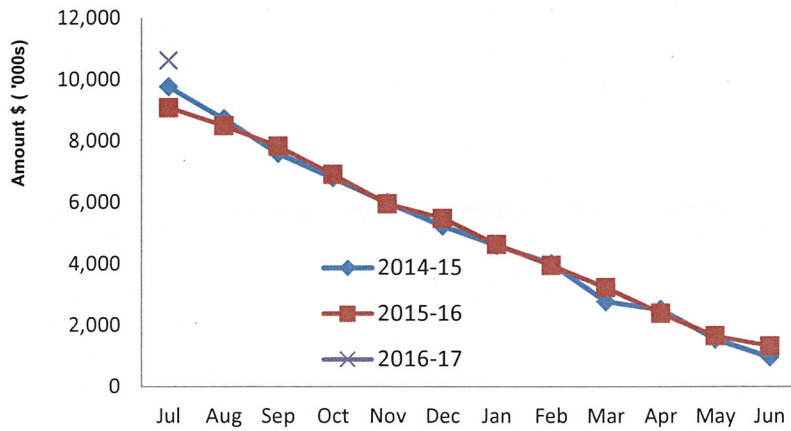
Prepared by: Wayne Richards

Reviewed by: Garry Bird

Date prepared: 8/08/2016

Town of Cottesloe
Monthly Summary Information
For the Period Ended 31 July 2016

Liquidity Over the Year (Refer Note 3)



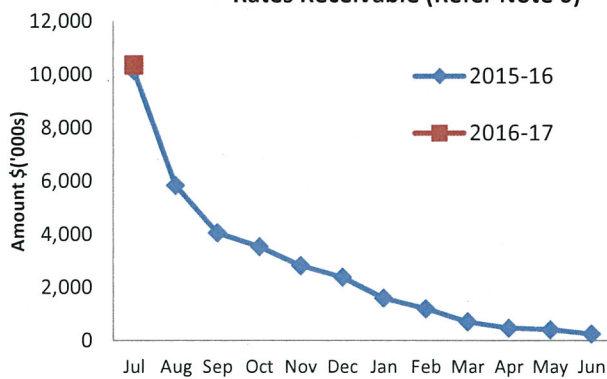
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$	1,609,186
Restricted	\$	11,637,275
	\$	<u>13,246,461</u>

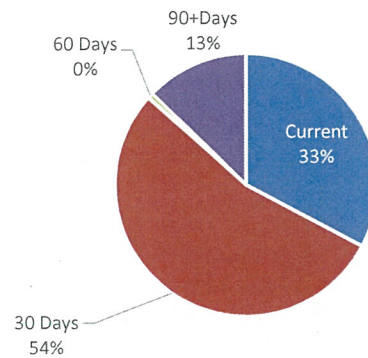
Receivables

Rates	\$	10,366,643
Other	\$	202,211
	\$	<u>10,568,854</u>

Rates Receivable (Refer Note 6)



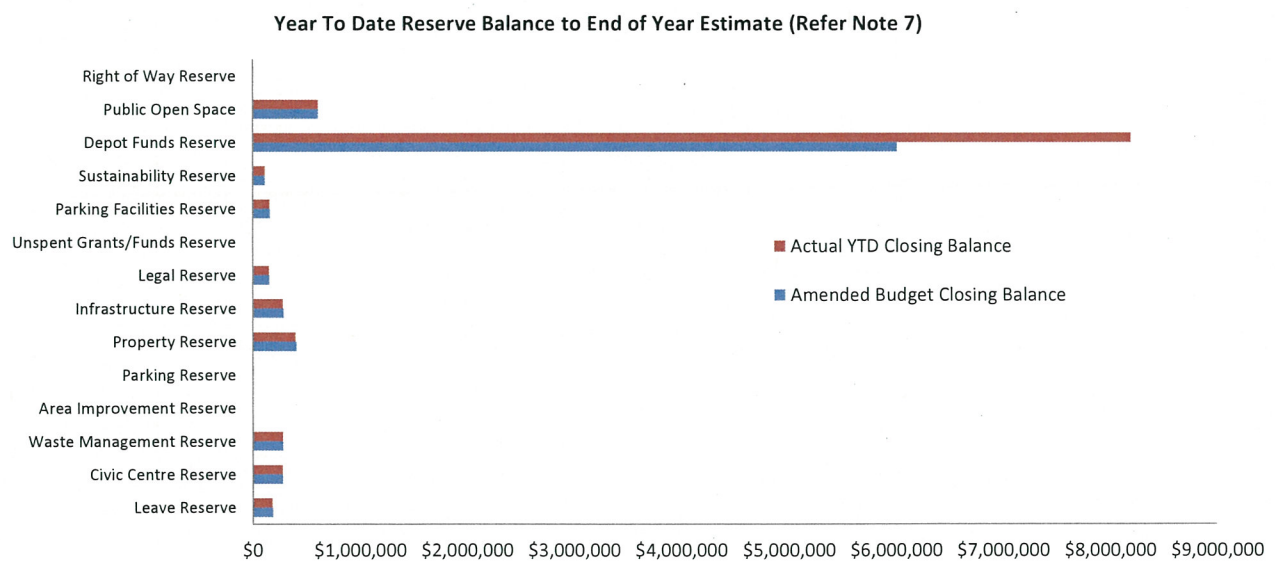
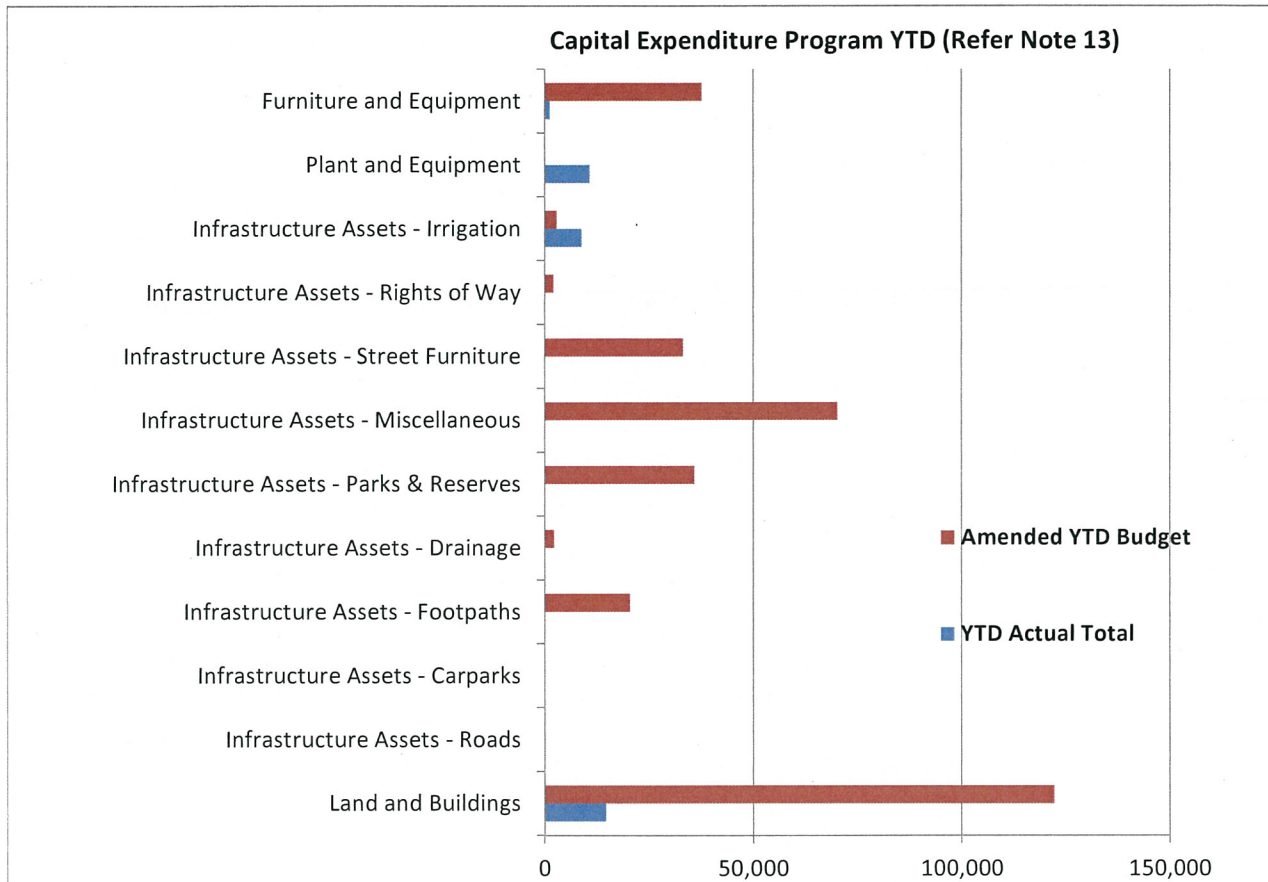
**Accounts Receivable Ageing (non- rates)
(Refer Note 6)**



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 2016



Comments

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

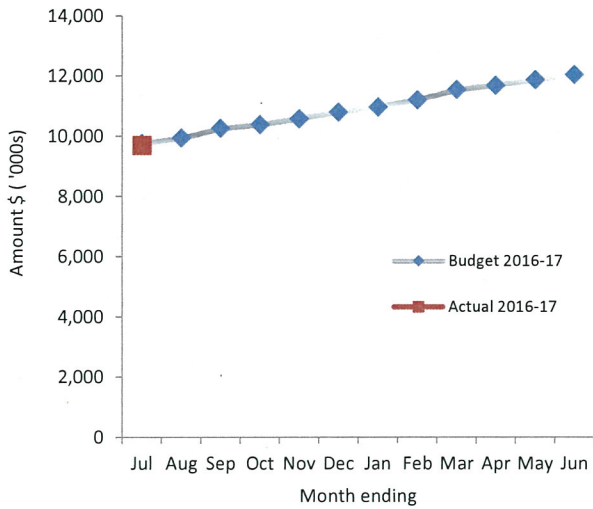
Town of Cottesloe

Monthly Summary Information

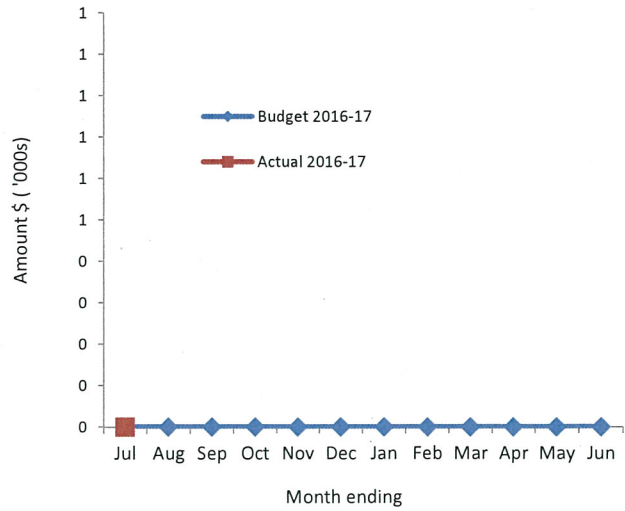
For the Period Ended 31 July 2016

Revenues

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

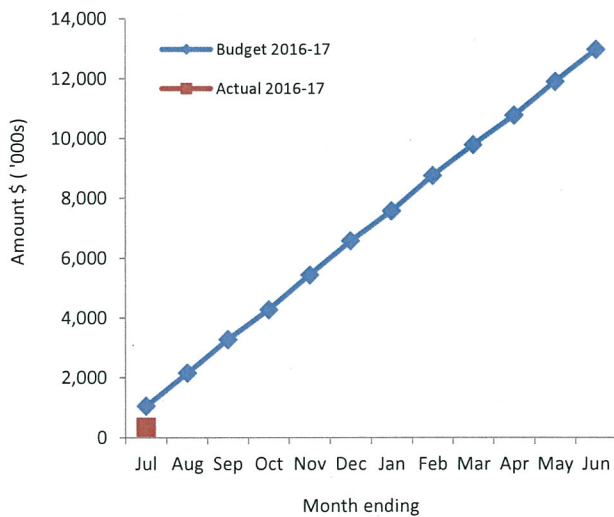


Budget Capital Revenue -v- Actual (Refer Note 2)

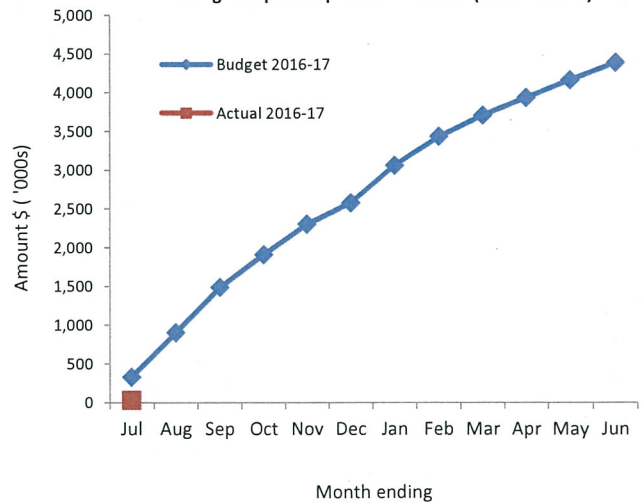


Expenditure

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 July 2016

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	9,501,768	9,484,562	9,484,562	17,206	0%
General Purpose Funding - Other		34,617	23,562	708,069	11,055	47%
Governance		288	2,156	59,845	(1,868)	(87%)
Law, Order and Public Safety		2,301	558	20,200	1,743	312%
Health		60	74,859	85,400	(74,799)	(100%)
Education and Welfare		607	480	27,996	127	26%
Community Amenities		126,546	106,624	549,550	19,922	19%
Recreation and Culture		3,904	6,740	286,589	(2,836)	(42%)
Transport		10,128	45,583	710,800	(35,455)	(78%)
Economic Services		17,033	9,288	111,359	7,745	83%
Other Property and Services		0	74	900	(74)	(100%)
Total Operating Revenue		9,697,252	9,754,486	12,045,270	(57,234)	
Operating Expense						
General Purpose Funding		(11,182)	(21,680)	(259,948)	10,498	48%
Governance		(107,756)	(139,011)	(874,151)	31,255	22%
Law, Order and Public Safety		(21,843)	(25,014)	(309,219)	3,171	13%
Health		(14,186)	(19,235)	(230,627)	5,049	26%
Education and Welfare		(7,144)	(30,633)	(367,290)	23,489	77%
Community Amenities		(105,333)	(284,886)	(3,477,883)	179,553	63%
Recreation and Culture		1,265	(247,729)	(3,909,757)	248,994	101%
Transport		(31,628)	(261,637)	(3,160,535)	230,009	88%
Economic Services		(17,027)	(23,630)	(384,617)	6,603	28%
Other Property and Services		(38,271)	0	0	(38,271)	
Total Operating Expenditure		(353,105)	(1,053,455)	(12,974,027)	700,350	
Funding Balance Adjustments						
Add back Depreciation		0	212,913	2,552,942	(212,913)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Leave Provisions		216	0	0	216	
Net Cash from Operations		9,344,363	8,913,944	1,624,185	430,419	
Capital Revenues						
Grants, Subsidies and Contributions	11	0	0	0	0	
Proceeds from Disposal of Assets	8	3,686	0	164,450	3,686	
Total Capital Revenues		3,686	0	164,450	3,686	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2016

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Capital Expenses						
Land and Buildings	13	(14,729)	(122,179)	(768,590)	107,450	88%
Infrastructure - Roads	13	0	0	(337,676)	0	
Infrastructure - Car parks	13	0	0	(106,500)	0	
Infrastructure - Footpaths	13	0	(20,562)	(246,520)	20,562	100%
Infrastructure - Drainage	13	0	(2,368)	(28,400)	2,368	100%
Infrastructure - Parks & Reserves	13	881	(35,997)	(478,860)	36,878	102%
Infrastructure - Miscellaneous	13	4,227	(70,179)	(984,270)	74,406	106%
Infrastructure - Street Furniture	13	0	(33,327)	(399,600)	33,327	100%
Infrastructure - Rights of Way	13	0	(2,177)	(137,800)	2,177	100%
Infrastructure - Irrigation	13	(8,872)	(2,977)	(35,700)	(5,895)	(198%)
Plant and Equipment	13	(10,845)	0	(411,400)	(10,845)	
Furniture and Equipment	13	(1,322)	(37,821)	(453,500)	36,499	97%
Total Capital Expenditure		(30,660)	(327,587)	(4,388,816)	296,927	
Net Cash from Capital Activities		(26,974)	(327,587)	(4,224,366)	300,613	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	53,387	0	
Transfer from Reserves	7	0	0	2,361,656	0	
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	0	0	(424,626)	0	
Transfer to Reserves	7	(24,454)	(16,930)	(310,326)	(7,524)	(44%)
Net Cash from Financing Activities		(24,454)	(16,930)	1,680,091	(7,524)	
Net Operations, Capital and Financing		9,292,935	8,569,427	(920,090)	723,508	
Opening Funding Surplus(Deficit)	3	1,329,287	920,090	920,090	409,197	44%
Closing Funding Surplus(Deficit)	3	10,622,222	9,489,517	0	1,132,705	

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 2016

		YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Note	\$	\$	\$	\$	%
Operating Revenues						
Rates	9	9,501,768	9,484,562	9,484,562	17,206	0%
Operating Grants, Subsidies and Contributions	11	0	20,000	315,960	(20,000)	(100%)
Fees and Charges		162,147	219,911	1,668,010	(57,764)	(26%)
Interest Earnings		31,355	21,547	386,859	9,808	46%
Other Revenue		2,128	8,466	189,879	(6,338)	(75%)
Profit on Disposal of Assets	8	0	0	0	0	
Total Operating Revenue		9,697,398	9,754,486	12,045,270	(57,088)	
Operating Expense						
Employee Costs		(282,738)	(316,348)	(3,850,601)	33,610	11%
Materials and Contracts		(37,085)	(369,289)	(4,721,342)	332,204	90%
Utility Charges		(7,605)	(26,067)	(318,159)	18,462	71%
Depreciation on Non-Current Assets		0	(212,913)	(2,552,942)	212,913	100%
Interest Expenses		86,667	(25,505)	(305,815)	112,172	440%
Insurance Expenses		(109,288)	(84,460)	(188,500)	(24,828)	(29%)
Other Expenditure		(3,202)	(18,873)	(1,036,668)	15,671	83%
Loss on Disposal of Assets	8	0	0	0	0	
Total Operating Expenditure		(353,251)	(1,053,455)	(12,974,027)	700,204	
Funding Balance Adjustments						
Add back Depreciation		0	212,913	2,552,942	(212,913)	(100%)
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	
Adjust Non Current Receivables		0	0	0	0	
Adjust Provisions		216	0	0	216	
Net Cash from Operations		9,344,363	8,913,944	1,624,185	430,419	
Capital Revenues						
Grants, Subsidies and Contributions	11	0	0	0	0	
Proceeds from Disposal of Assets	8	3,686	0	164,450	3,686	
Total Capital Revenues		3,686	0	164,450	3,686	
Capital Expenses						
Land and Buildings	13	(14,729)	(122,179)	(768,590)	107,450	88%
Infrastructure - Roads	13	0	0	(337,676)	0	
Infrastructure - Carparks	13	0	0	(106,500)	0	
Infrastructure - Footpaths	13	0	(20,562)	(246,520)	20,562	100%
Infrastructure - Drainage	13	0	(2,368)	(28,400)	2,368	100%
Infrastructure - Parks & Reserves	13	881	(35,997)	(478,860)	36,878	102%
Infrastructure - Miscellaneous	13	4,227	(70,179)	(984,270)	74,406	106%
Infrastructure - Street Furniture	13	0	(33,327)	(399,600)	33,327	100%
Infrastructure - Rights of Way	13	0	(2,177)	(137,800)	2,177	100%
Infrastructure - Irrigation	13	(8,872)	(2,977)	(35,700)	(5,895)	(198%)
Plant and Equipment	13	(10,845)	0	(411,400)	(10,845)	
Furniture and Equipment	13	(1,322)	(37,821)	(453,500)	36,499	97%
Total Capital Expenditure		(30,660)	(327,587)	(4,388,816)	296,927	
Net Cash from Capital Activities		(26,974)	(327,587)	(4,224,366)	300,613	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2016

		YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
Financing						
		0	0	0	0	
		0	0	0	0	
		0	0	53,387	0	
	7	0	0	2,361,656	0	
		0	0	0	0	
	10	0	0	(424,626)	0	
	7	(24,454)	(16,930)	(310,326)	(7,524)	(44%)
		(24,454)	(16,930)	1,680,091	(7,524)	
Net Cash from Financing Activities						
Net Operations, Capital and Financing		9,292,935	8,569,427	(920,090)	723,508	
Opening Funding Surplus(Deficit)	3	1,329,287	920,090	920,090	409,197	44%
Closing Funding Surplus(Deficit)	3	10,622,222	9,489,517	0	1,132,705	

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Refer to Note 2 for an explanation of the reasons for the variance.

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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 July 2016

		2016-2017 YTD Actual \$	2015-2016 YTD Actual \$	2015-2016 Actual \$
CURRENT ASSETS				
Receivables				
	Rates	10,187,149	9,958,478	64,920
	Accounts Receivable - Debtors	121,006	139,621	101,888
	Accounts Receivable - Infringements	351,564	0	357,791
	Provision for Doubtful Debts	(174,000)	0	(173,479)
	Accrued Income	31,756	33,668	89,962
	Self Supporting Loans	49,430	23,730	49,430
	Other	19	0	(16)
Inventories	Inventories	37,786	37,995	37,786
Cash Assets				
	Municipal Account	596,157	1,046,882	107,261
	Till Floats	700	700	700
	Investment Account	514,617	298,740	424,252
	Term Investments	497,712	11,208	905,265
	Restricted - Reserves	10,780,493	9,780,081	10,756,039
	Restricted - Trust	856,782	759,771	853,073
TOTAL CURRENT ASSETS		23,851,171	22,090,874	13,574,872
CURRENT LIABILITIES				
Payables		1,545,874	1,527,244	153,820
Payable Trust		853,006	782,884	852,445
Accrued Expenses		0	878,804	433,851
Interest Bearing Liabilities		424,626	374,013	424,626
Provisions		745,935	738,088	745,719
TOTAL CURRENT LIABILITIES		3,569,441	4,301,033	2,610,461
NON CURRENT ASSETS				
Receivables				
	Deferred Rates & ESL	179,494	177,079	179,494
	Self Supporting Loans	562,818	232,891	562,818
	Sundry Debtors - Loans	0	54,777	0
Property Plant and Equipment				
	Furniture and Equipment	401,761	405,350	400,439
	Land and Buildings	44,579,633	44,975,523	44,564,904
	Plant and Equipment	696,596	709,010	689,437
	Equity Investments	1,034,684	1,034,684	1,034,684
Infrastructure				
	Roads	25,052,286	6,111,250	25,052,286
	Car Parks	2,701,746	777,419	2,701,746
	Footpaths	3,607,248	2,053,572	3,607,248
	Drainage	4,824,787	3,403,393	4,824,787
	Parks and Reserves	1,427,374	167,465	1,428,255
	Miscellaneous	2,024,480	908,423	2,024,480
	Street Furniture	665,818	866,175	670,045
	Right of Ways	1,836,564	322,574	1,836,564
	Irrigation	991,295	271,778	982,423
TOTAL NON CURRENT ASSETS		90,586,584	62,471,363	90,559,610

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 July 2016

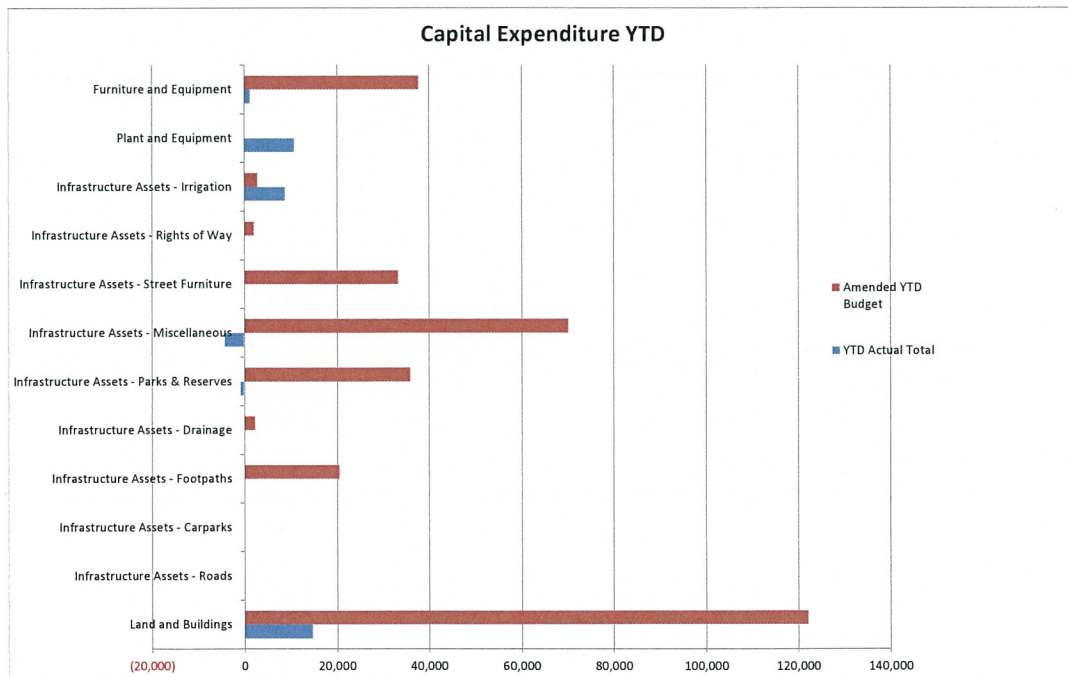
	2016-2017 YTD Actual \$	2015-2016 YTD Actual \$	2015-2016 Actual \$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	4,668,734	4,773,359	4,668,734
Provisions	38,665	38,665	38,665
TOTAL NON CURRENT LIABILITIES	4,707,399	4,812,024	4,707,399
NET ASSETS	106,160,915	75,449,180	96,816,622
EQUITY			
Reserves - Cash Backed	10,780,493	9,780,081	10,756,039
Reserves - Asset Revaluation	57,640,250	29,047,860	57,640,250
Retained Surplus	37,740,172	36,621,239	28,420,333
TOTAL EQUITY	106,160,915	75,449,180	96,816,622
RESERVES - CASH BACKED			
Opening Balance	9,744,770	9,744,770	9,744,770
Transfer to Reserves	1,586,912	35,311	1,562,458
Transfer from Reserves	(551,190)	0	(551,190)
TOTAL RESERVES - CASH BACKED	10,780,492	9,780,081	10,756,038
RESERVES - ASSET REVALUATION			
Opening Balance	57,640,250	29,047,860	57,640,250
TOTAL RESERVES - ASSET REVALUATION	57,640,250	29,047,860	57,640,250
RETAINED SURPLUS			
Opening Balance	28,389,457	28,189,638	28,389,457
Change in Net Assets from Operations	10,386,438	8,466,912	1,042,145
Transfer from Reserve	551,190	0	551,190
Transfer to Reserve	(1,586,912)	(35,311)	(1,562,458)
TOTAL RETAINED SURPLUS	37,740,173	36,621,239	28,420,334
TOTAL EQUITY	106,160,915	75,449,180	96,816,622

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2016

Capital Acquisitions	Note	YTD Actual New / Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	YTD 31 07 2016 Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	0	14,729	14,729	122,179	768,590	(107,450)
Infrastructure Assets - Roads	13	0	0	0	0	337,676	0
Infrastructure Assets - Carparks	13	0	0	0	0	106,500	0
Infrastructure Assets - Footpaths	13	0	0	0	20,562	246,520	(20,562)
Infrastructure Assets - Drainage	13	0	0	0	2,368	28,400	(2,368)
Infrastructure Assets - Parks & Reserves	13	(1,300)	419	(881)	35,997	478,860	(36,878)
Infrastructure Assets - Miscellaneous	13	0	(4,227)	(4,227)	70,179	984,270	(74,406)
Infrastructure Assets - Street Furniture	13	0	0	0	33,327	399,600	(33,327)
Infrastructure Assets - Rights of Way	13	0	0	0	2,177	137,800	(2,177)
Infrastructure Assets - Irrigation	13	0	8,872	8,872	2,977	35,700	5,895
Plant and Equipment	13	0	10,845	10,845	0	411,400	10,845
Furniture and Equipment	13	5,152	(3,830)	1,322	37,821	453,500	(36,499)
Capital Expenditure Totals		3,852	26,808	30,660	327,587	4,388,816	(296,927)

Funded By:

Capital Grants and Contributions	0	0	0	0
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	0	0	0
Own Source Funding - Cash Backed Reserves				
Area Improvement Reserve	0	0	34	0
Unspent Grants/Funds Reserve	0	0	272	0
Depot Funds Reserve	0	0	2,361,350	0
Total Own Source Funding - Cash Backed Reserves	0	0	2,361,624	0
Own Source Funding - Operations	30,660	327,587	2,027,192	(296,927)
Capital Funding Total	30,660	327,587	4,388,816	(296,927)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 July 2016

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	59,845		59,845
General Purpose Funding - Rates	9,484,562		9,484,562
General Purpose Funding - Other	708,069		708,069
Law, Order and Public Safety	20,200		20,200
Health	85,400		85,400
Education and Welfare	27,996		27,996
Community Amenities	549,550		549,550
Recreation and Culture	286,589		286,589
Transport	710,800		710,800
Economic Services	111,359		111,359
Other Property and Services	900		900
Total Operating Revenue	12,045,270	0	12,045,270
Operating Expense			
Governance	(874,151)		(874,151)
General Purpose Funding	(259,948)		(259,948)
Law, Order and Public Safety	(309,219)		(309,219)
Health	(230,627)		(230,627)
Education and Welfare	(367,290)		(367,290)
Community Amenities	(3,477,883)		(3,477,883)
Recreation and Culture	(3,909,757)		(3,909,757)
	(3,160,535)		(3,160,535)
Economic Services	(384,617)		(384,617)
Other Property and Services	0		0
Total Operating Expenditure	(12,974,027)	0	(12,974,027)
Funding Balance Adjustments			
Add back Depreciation	2,552,942		2,552,942
Adjust (Profit)/Loss on Asset Disposal	0		0
Adjust Provisions and Accruals	0		0
Net Cash from Operations	1,624,185	0	1,624,185
Capital Revenues			
Grants, Subsidies and Contributions	0		0
Proceeds from Disposal of Assets	164,450		164,450
Proceeds from Sale of Investments	0		0
Total Capital Revenues	164,450	0	164,450

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 July 2016

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(768,590)		(768,590)
Infrastructure - Roads	(337,676)		(337,676)
Infrastructure - Car parks	(106,500)		(106,500)
Infrastructure - Footpaths	(246,520)		(246,520)
Infrastructure - Drainage	(28,400)		(28,400)
Infrastructure - Parks & Reserves	(478,860)		(478,860)
Infrastructure - Miscellaneous	(984,270)		(984,270)
Infrastructure - Street Furniture	(399,600)		(399,600)
Infrastructure - Rights of Way	(137,800)		(137,800)
Infrastructure - Irrigation	(35,700)		(35,700)
Plant and Equipment	(411,400)		(411,400)
Furniture and Equipment	(453,500)		(453,500)
Total Capital Expenditure	(4,388,816)	0	(4,388,816)
Net Cash from Capital Activities	(4,224,366)	0	(4,224,366)
Financing			
Proceeds from New Debentures	0		0
Proceeds from Advances	0		0
Self-Supporting Loan Principal	53,387		53,387
Transfer from Reserves	2,361,656		2,361,656
Purchase of Investments	0		0
Advances to Community Groups			0
Repayment of Debentures	(424,626)		(424,626)
Transfer to Reserves	(310,326)		(310,326)
Net Cash from Financing Activities	1,680,091	0	1,680,091
Net Operations, Capital and Financing	(920,090)	0	(920,090)
Opening Funding Surplus(Deficit)	920,090		920,090
Closing Funding Surplus(Deficit)	0	0	0

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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 July 2016

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 July 2016

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	50 years
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 July 2016

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 July 2016

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 July 2016

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 July 2016

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 2016

Note 2: EXPLANATION OF MATERIAL VARIANCES

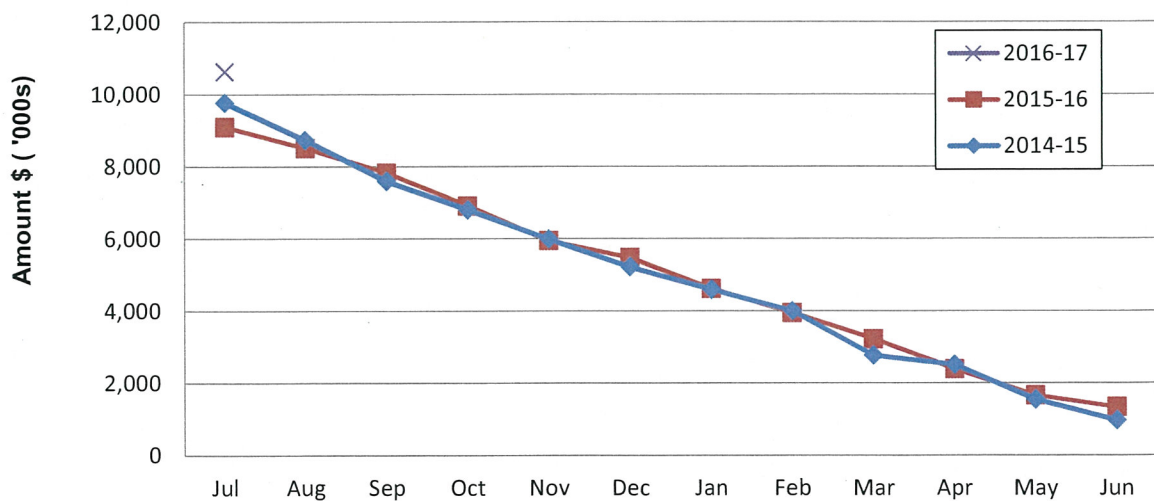
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Other	11,055	47%	Permanent	Interest income on investments
Governance	(1,868)	(87%)	Timing	Timing of reimbursements
Law, Order and Public Safety	1,743	312%	Timing	Timing of revenue from animal registrations
Education and Welfare	127	26%	Timing	Timing of reimbursements
Community Amenities	19,922	19%	Permanent	Increased revenue from town planning application fees which may result in increased revenue overall depending on the future trend
Recreation and Culture	(2,836)	(42%)	Timing	Timing of reimbursements
Transport	(35,455)	(78%)	Timing	Timing of infringement revenue
Economic Services	7,745	83%	Timing	Timing of swimming pool inspection fees
Other Property and Services	74	(100%)	Timing	Timing of revenue
Operating Expense				
General Purpose Funding	10,498	48%	Timing	Expenditure delayed
Governance	31,255	22%	Timing	Timing of expenditure
Health	5,049	26%	Timing	Timing of expenditure
Community Amenities	179,553	63%	Timing	Timing of expenditure
Recreation and Culture	248,994	101%	Timing	Timing of expenditure and depreciation not processed
Transport	230,009	88%	Timing	Timing of expenditure and depreciation not processed
Other Property and Services	(38,271)		Timing	Timing of allocations
Capital Revenues				
Proceeds from Disposal of Assets	3,686		Timing	Timing of expenditure
Capital Expenses				
Land and Buildings	107,450	88%	Timing	Timing of expenditure
Infrastructure - Drainage	2,368	100%	Timing	Timing of expenditure
Infrastructure - Parks & Reserves	36,878	102%	Timing	Timing of expenditure
Infrastructure - Miscellaneous	74,406	106%	Timing	Timing of expenditure
Infrastructure - Street Furniture	33,327	100%	Timing	Timing of expenditure
Infrastructure - Irrigation	(5,895)	(198%)	Timing	Timing of expenditure
Financing				
Transfer to Reserves	(7,524)	(44%)	Permanent	Extra interest income from investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Jul 2016	30th June 2016	YTD 31 Jul 2015
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,612,962	1,438,106	5,425,045
Cash Restricted	4	10,780,493	10,756,039	1,844,263
Receivables - Rates	6	10,187,149	64,920	3,887,216
Receivables -Other	6	553,775	599,055	176,905
Less Provision for Dounbtful Debts		(174,000)	(173,479)	0
Interest / ATO Receivable/Trust		0	0	0
Inventories		37,786	37,786	41,624
		22,998,165	12,722,427	11,375,053
Less: Current Liabilities				
Payables		(1,545,874)	(587,671)	(1,904,324)
Loans		(424,626)	(424,626)	(283,042)
Provisions		(745,935)	(745,719)	(682,725)
Other		(146)	0	0
		(2,716,581)	(1,758,016)	(2,870,091)
Less:				
Cash Reserves	7	(10,780,493)	(10,756,039)	(1,844,263)
Loans - Clubs		(49,430)	(49,430)	(35,237)
Add:				
Loans		424,626	424,626	283,042
Provisions		745,935	745,719	682,725
Net Current Funding Position		10,622,222	1,329,287	7,591,229

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 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.00%	596,157			596,157	NAB	At Call
Business Investment Account	2.50%	514,617			514,617	NAB	At Call
Trust Bank Account	0.00%			856,782	856,782	NAB	At Call
Cash On Hand	Nil	700			700	N/A	On Hand
(b) Term Deposits							
Term Deposits	2.88%	5,819			5,819	NAB	25-Jan-17
Term Deposits	2.88%	5,758			5,758	NAB	25-Jan-17
Term Deposits	2.90%	486,136			486,136	NAB	15-Sep-16
Term Deposits	2.80%		164,942		164,942	BANKWEST	05-Sep-16
Term Deposits	2.87%		391,367		391,367	NAB	28-Sep-16
Term Deposits	2.80%		1,401,659		1,401,659	BANKWEST	31-Aug-16
Term Deposits	2.80%		1,869,249		1,869,249	BANKWEST	30-Aug-16
Term Deposits	2.90%		1,923,622		1,923,622	NAB	30-Sep-16
Term Deposits	2.80%		1,872,647		1,858,883	WESTPAC	05-Nov-16
Term Deposits	2.90%		1,505,649		1,505,649	CBA	02-Sep-16
Term Deposits	2.90%		203,412		203,412	NAB	30-Sep-16
Term Deposits	2.92%		645,058		645,058	NAB	15-Sep-16
Term Deposits	2.90%		376,992		376,992	NAB	30-Sep-16
Term Deposits	2.92%		100,000		100,000	NAB	02-Sep-16
Term Deposits (Held By Shire of Peppermint Grove)	Various		83,440		83,440	Various	Various
Term Deposits	2.80%		242,454		242,454	BANKWEST	10-Aug-16
Total		1,609,187	10,780,491	856,782	13,232,696		

SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	1,608,487	3,640,451	856,782	6,105,720	46.1%
WESTPAC BANKING CORPORATION	0	1,858,883	0	1,858,883	14.0%
BANKWEST	0	3,678,304	0	3,678,304	27.8%
COMMONWEALTH BANK OF AUSTRALIA	0	1,505,649	0	1,505,649	11.4%
ON HAND	700	0	0	700	0.0%
HELD BY THIRD PARTY (GROVE LIBRARY)	0	83,440	0	83,440	0.6%
TOTAL	1,609,187	10,766,727	856,782	13,232,696	100%

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 5: BUDGET AMENDMENTS

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

[illegible]

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

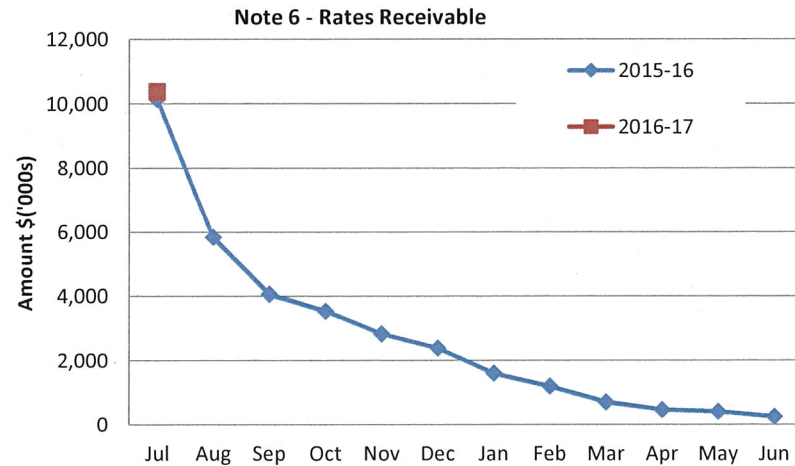
Note 6: RECEIVABLES

Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable
 % Collected

	YTD 31 Jul 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	244,414	238,173
Levied this year	9,501,768	9,244,808
<u>Less</u> Collections to date	(1,182,435)	(9,238,828)
Equals Current Outstanding	8,563,747	244,153
Net Rates Collectable	8,563,747	244,153
% Collected	12.13%	97.43%



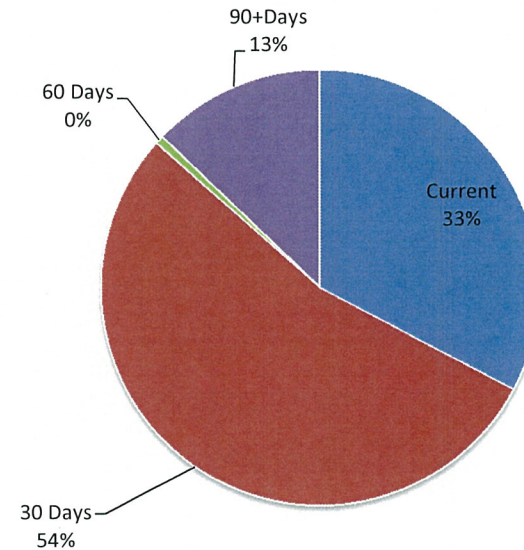
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	39,556	65,186	766	15,498
Total Receivables General Outstanding				121,006

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

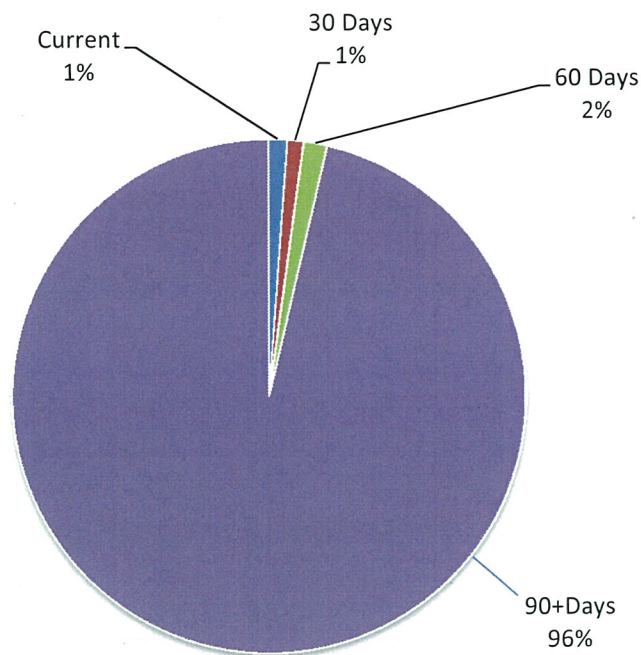
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	4,125	3,641	5,196	338,582
Total Receivables General Outstanding				<u>351,544</u>

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

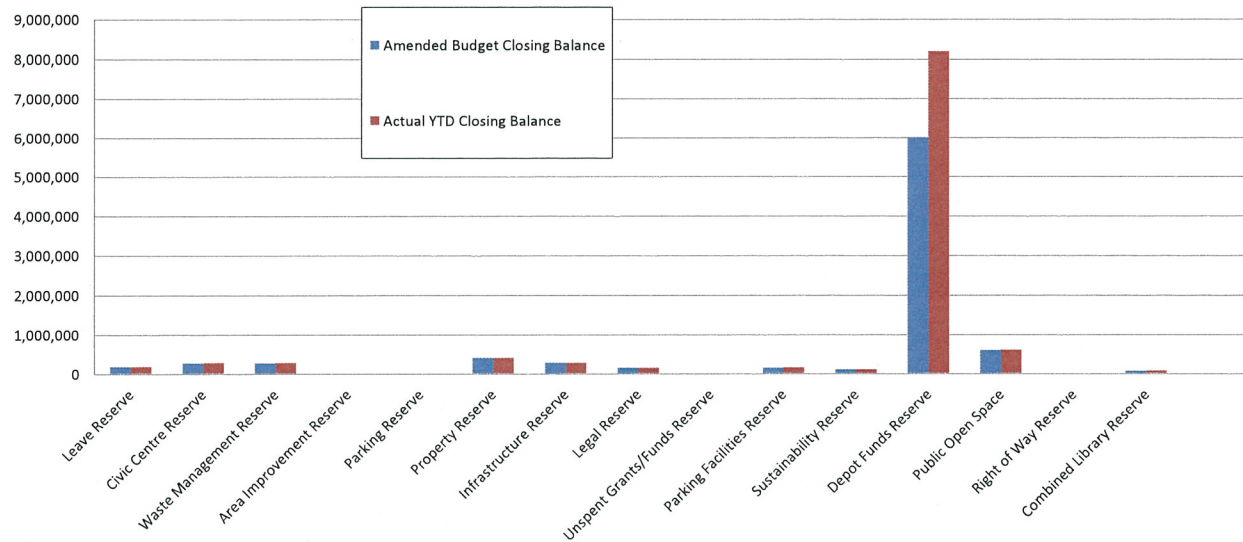
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 7: Cash Backed Reserve

2016-17

Name	Opening Balance	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	185,516	5,086	425	0	0	0	0	190,602	185,941
Civic Centre Reserve	281,236	2,289	644	0	0	0	0	283,525	281,880
Waste Management Reserve	282,818	2,852	648	0	0	0	0	285,670	283,466
Area Improvement Reserve	1	0	0	0	0	(1)	0	0	1
Parking Reserve	10,613	295	24	0	0	0	0	10,908	10,637
Property Reserve	400,892	10,578	919	0	0	0	0	411,470	401,811
Infrastructure Reserve	282,718	10,468	648	0	0	0	0	293,186	283,366
Legal Reserve	155,601	1,840	356	0	0	0	0	157,441	155,957
Unspent Grants/Funds Reserve	273	0	0	0	0	(273)	0	0	273
Parking Facilities Reserve	159,109	4,261	365	0	0	0	0	163,370	159,474
Sustainability Reserve	115,633	769	265	0	0	0	0	116,402	115,898
Depot Funds Reserve	8,178,971	192,762	18,742	0	0	(2,361,350)	0	6,010,383	8,197,713
Public Open Space	609,065	0	1,396	0	0	0	0	609,065	610,461
Right of Way Reserve	10,151	0	23	0	0	0	0	10,151	10,174
Combined Library Reserve	83,441	0	0	0	0	0	0	83,441	83,441
	10,756,038	231,200	24,455	0	0	(2,361,624)	0	8,625,614	10,780,493

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



Note 8 CAPITAL DISPOSALS

Comments - Capital Disposal/Replacements

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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)	0.0551	3,058	136,694,709	7,531,878	0	0	7,531,878	7,524,744	0	0	7,524,744
GRV - Residential Vacant (RV)	0.0551	98	4,624,470	254,808	0	0	254,808	246,874	0	0	246,874
GRV - Commercial Improved (CI)	0.0551	67	8,754,478	482,372	0	0	482,372	482,371	0	0	482,371
GRV - Industrial (I)	0.0551	1	34,500	1,901	0	0	1,901	1,901	0	0	1,901
GRV - Commercial Town (CT)	0.0639	133	11,794,360	753,660	0	0	753,660	753,660	0	0	753,660
Sub-Totals		3,357	161,902,517	9,024,619	0	0	9,024,619	9,009,550	0	0	9,009,550
Minimum Payment	Minimum \$										
GRV - Residential Improved (RI)	1,069	418	6,674,980	446,842	0	0	446,842	457,532	0	0	457,532
GRV - Residential Vacant (RV)	1,069	17	121,800	18,173	0	0	18,173	5,345	0	0	5,345
GRV - Commercial Improved (CI)	1,069	9	135,050	9,621	0	0	9,621	9,621	0	0	9,621
GRV - Commercial Town (CT)	1,069	6	87,020	6,414	0	0	6,414	6,414	0	0	6,414
Sub-Totals		450	7,018,850	481,050	0	0	481,050	478,912	0	0	478,912
Concession							9,505,669 (3,901)				9,488,462 (3,900)
Amount from General Rates							9,501,768				9,484,562
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							9,501,768				9,484,562

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 105 - Community Organisation	256,620		23,730	23,730	232,890	232,890	7,981	15,823
Loan 106 - Civic Centre Extension	740,674		171,032	171,033	569,642	569,641	19,443	37,578
Loan 107 - Joint Library Project	4,150,077		179,250	179,250	3,970,827	3,970,827	267,299	270,353
Loan 108 - Community Organisation	320,000		0	0	320,000	32,000	0	0
	5,467,371	0	374,012	374,013	5,093,359	4,805,358	294,723	323,754

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 2016/17.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	178,197	0	178,197	0	0	178,197
Grants Commission - Roads	WALGGC	Y	102,263	0	102,263	0	0	102,263
LAW, ORDER & PUBLIC SAFETY								
Neighbourhood Watch	WA Police	Y	500	0	500	0	0	500
COMMUNITY AMENITIES								
Sustainability	Department of Transport	Y	15,000	0	15,000	0	0	15,000
TRANSPORT								
Direct Grant	Main Roads WA	Y	20,000	0	20,000	0	0	20,000
TOTALS			315,960	0	315,960	0	0	315,960

Operating
Non-Operating

Operating
Non-operating

315,960
0
315,960

0
0
0

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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 16	Amount Received	Amount Paid	Closing Balance 31-Jul-16
	\$	\$	\$	\$
BCITF Levies	0	5,063	(5,063)	0
Building Services Levies	33,263	5,565	0	38,828
Infrastructure Deposits	659,729	28,419	(37,154)	650,994
Right of Way Deposits	62,942	6,000	(2,937)	66,005
Miscellaneous Deposits	96,511	1,700	(1,141)	97,070
	852,445	46,747	(46,295)	852,897

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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
	Buildings						
	Cottesloe Civic Centre Restoration - Offices	35.4050.2	2,306	0	2,306	2,306	
○	Cottesloe Civic Centre Restoration - Lessor Hall	35.4052.2	3,381	99,620	(96,239)	3,381	
○	Returned Services League	35.4065.2	0	6,967	(6,967)	0	
○	Cottesloe Civic Centre Restoration - Grounds	35.6030.2	9,042	15,592	(6,550)	9,042	
○	Buildings Total		14,729	122,179	(107,450)	14,729	
	Roads						
○	Grant/Congdon Intersection	39.1082.2	0	0	28,644	0	
○	Athlestan Street	40.1010.2	0	0	38,460	0	
○	Avonmore Terrace	40.1012.2	0	0	50,000	0	
○	Hammersley Street	40.1090.2	0	0	20,975	0	
○	Napoleon Street	40.1138.2	0	0	33,470	0	
○	Ozone Parade	40.1144.2	0	0	27,000	0	
○	Princess Street	40.1154.2	0	0	55,000	0	
○	Reginald Street	40.1158.2	0	0	42,300	0	
○	Sydney Street	40.1180.2	0	0	17,397	0	
○	Cottesloe Various	40.9000.2	0	0	24,430	0	
○	Roads Total		0	0	337,676	0	
	Car Parks						
○	Wind and Kite Surfing Car Park Facility	5.5060.2	0	0	70,000	0	
○	Eric Street - IGA	6.1060.2	0	0	25,000		
○	Eric Street - OBH	6.1060.2	0	0	11,500	0	
	Car Parks Total		0	0	106,500	0	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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
	Footpaths						
○	Avonmore Terrace	14.1012.2	0	747	8,950	(747)	0
○	Burt Street	14.1034.2	0	793	9,500	(793)	0
○	Congdon Street	14.1046.2	0	1,413	16,950	(1,413)	0
○	Curtin Avenue	14.1048.2	0	417	5,000	(417)	0
○	Dalgety Street	14.1050.2	0	626	7,500	(626)	0
○	Hawkstone Street	14.1092.2	0	380	4,550	(380)	0
○	Marine Parade	14.1126.2	0	3,625	43,460	(3,625)	0
○	Marmion Street	14.1128.2	0	755	9,050	(755)	0
○	North Street	14.1140.2	0	914	10,960	(914)	0
○	Cottesloe Train Station	14.4121.2	0	834	10,000	(834)	0
○	Various Locations - Upgrade	14.9000.2	0	876	10,500	(876)	0
○	Bike Plan Works	14.9000.5	0	9,182	110,100	(9,182)	0
○	Footpaths Total		0	20,562	246,520	(20,562)	0
	Drainage/Culverts						
○	Drainage Construction	11.9000.2	0	2,368	28,400	(2,368)	0
○	Drainage/Culverts Total		0	2,368	28,400	(2,368)	0
	Parks and Ovals						
○	Foreshore Plan	29.6080.2	(1,300)	29,912	358,650	(31,212)	0
○	Cottesloe various	29.9000.2	0	0	15,000	0	0
○	Playgrounds	30.9000.2	0	0	32,250	0	0
○	Natural Area Management	30.9000.5	419	6,085	72,960	(5,666)	419
○	Parks and Ovals Total		(881)	35,997	478,860	(36,878)	419

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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
	Miscellaneous Infrastructure						
○	Foreshore Development	43.6080.2			0		
○	Sculpture	43.9000.2	0	0	142,790	0	
○	Beach Access Paths	44.4131.2	0	19,182	230,000	(19,182)	0
○	Retaining Walls at the Foreshore	45.4132.2	0	27,320	327,580	(27,320)	(27,320)
○	Pylon Restoration	45.6140.2	0	10,592	127,000	(10,592)	(10,592)
○	Smart Parking	45.1138.2	0	834	10,000	(834)	(834)
○	Depot Upgrades	44.4125.2	0	12,251	146,900	(12,251)	(12,251)
○	Cottesloe	45.9000.2	(4,227)	0	0	(4,227)	(4,227)
○	Miscellaneous Infrastructure Total		(4,227)	70,179	984,270	(74,406)	(55,224)
	Streetscapes						
○	Town Centre Improvements	42.8999.2	0	33,327	399,600	(33,327)	0
○	Streetscapes Total		0	33,327	399,600	(33,327)	0
	Right of Ways						
○	Right of Way 12	24.2060.2	0	467	29,850	(467)	0
○	Right of Way 18	24.2090.2	0	342	22,350	(342)	0
○	Right of Way 13	24.2156.2	0	467	32,900	(467)	0
○	Right of Way 18	25.2090.2	0	342	20,900	(342)	0
○	Right of Way 60	25.2300.2	0	217	12,900	(217)	0
○	Right of Way 62	25.2310.2	0	342	18,900	(342)	0
○	Right of Way Total		0	2,177	137,800	(2,177)	0
	Irrigation						
○	Various Locations	20.9000.2	8,872	2,977	35,700	5,895	8,872
○	Irrigation Total		8,872	2,977	35,700	5,895	8,872

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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
	Plant , Equip. & Vehicles Total						
<input type="radio"/>	Disability Equipment	47.9000.2 0	0	10,600	0	0	
<input type="radio"/>	Upgrade Speed Advisory Trailer	46.9000.2 0	0	5,000	0		
<input type="radio"/>	Passenger & Pool Vehicles	47.9000.2 0	0	105,500	0	0	
<input type="radio"/>	Utility Vehicles	46.9000.2 0	0	177,000	0		
<input type="radio"/>	Minor Plant	47.9000.2 10,845	0	113,300	10,845	10,845	
<input type="radio"/>	Plant , Equip. & Vehicles Total	10,845	0	411,400	10,845	10,845	
	Furniture & Office Equip.						
<input type="radio"/>	Software Upgrades - Website	48.9000.2 0	8,333	100,000	(8,333)	0	
<input type="radio"/>	Software Upgrades - Microsoft Office	48.9000.2 0	500	6,000	(500)	0	
<input type="radio"/>	Software Upgrades - Customer Request Management	48.9000.2 1,322	19,167	230,000	(17,845)	1,322	
<input type="radio"/>	CCTV	48.9000.2 0	7,917	95,000	(7,917)	0	
<input type="radio"/>	Mobile Device Replacement	49.9000.2 0	792	9,500	(792)	0	
<input type="radio"/>	Hardware Replacement	49.9000.2 0	1,083	13,000	(1,083)	0	
<input type="radio"/>	Furniture & Office Equip. Total	1,322	37,792	453,500	(36,470)	1,322	
<input type="radio"/>	Capital Expenditure Total	30,660	327,558	4,388,816	(296,898)	(19,037)	

Level of Completion Indicators

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

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JULY 2016 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 23 AUGUST 2016

CERTIFICATE OF CHIEF EXECUTIVE OFFICER



LIST OF ACCOUNTS - JULY 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
7/07/2016	00026026	Bluestone Corporation T/A Boatshed	Catering - Council briefing session 21 Jun 16	\$ 359.65
7/07/2016	00026027	Construction Training Fund	Building & Construction Industry Training - Jun 16	\$ 17,575.76
7/07/2016	00026028	Smart Parking Ltd	Data - May 16	\$ 2,727.00
7/07/2016	00026029	M N Coniglio	Bond refund	\$ 1,000.00
7/07/2016	00026030	S P Whitaker	Bond refund	\$ 1,000.00
7/07/2016	00026031	C Chappelle	Bond refund	\$ 200.00
7/07/2016	00026032	S M Whitaker	Bond refund	\$ 453.56
7/07/2016	00026033	Timesright Pty Ltd	Bond refund	\$ 1,500.00
7/07/2016	00026034	Econstruct	Bond refund	\$ 1,000.00
7/07/2016	00026035	B A Miller	Bond refund	\$ 1,000.00
7/07/2016	00026036	Texbridge Holdings Pty Ltd	Bond refund	\$ 1,500.00
7/07/2016	00026037	Australian Development Capital Pty	Bond refund	\$ 1,500.00
7/07/2016	00026038	Australian Development Capital Pty	Bond refund	\$ 1,500.00
7/07/2016	00026039	Australian Development Capital Pty	Bond refund	\$ 1,500.00
13/07/2016	00026040	Alinta	Usage Stack St depot 24 Mar - 27 Jun 16	\$ 51.15
13/07/2016	00026041	Department of Commerce Building	Building Services Levy - June 16	\$ 9,191.69
13/07/2016	00026042	Synergy	Streetlight charge from 28 May - 27 Jun	\$ 13,096.65
13/07/2016	00026043	Telstra Corporation Limited	Communications charges - Jun 16	\$ 1,335.89
13/07/2016	00026044	Water Corporation	Water charge for various locations from 1 Jul - 31 Aug 16	\$ 1,726.52

LIST OF ACCOUNTS - JULY 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
14/07/2016	00026045	Department of Transport	Fleet vehicle registrations 2016-2017 schedule B9809	\$ 6,441.70
14/07/2016	00026046	Water Corporation	Water charge for various locations from 1 Jul - 31 Aug 16	\$ 2,150.45
14/07/2016	00026047	Atrium Homes (WA) Pty Ltd	Refund Materials on Verge	\$ 774.00
14/07/2016	00026048	D Wangchuk	Bond refund	\$ 200.00
14/07/2016	00026049	J C Elliot	Rates Refund	\$ 1,423.30
20/07/2016	00026050	Battery World Osborne Park	Replacement battery 1EHC 255	\$ 190.00
20/07/2016	00026051	Landgate - VGO	Fortnightly valuations 21 May - 3 Jun 16	\$ 64.00
20/07/2016	00026052	Smart Parking Ltd	Handheld maintenance & data - Jun 16	\$ 2,727.00
20/07/2016	00026053	Water Corporation	Water charge for various locations from 1 Jul - 31 Aug 16	\$ 954.45
25/07/2016	00026054	Department of Transport	12 Month Registration 1EVS439 & 1EUU442	\$ 742.70
25/07/2016	00026055	Synergy	Stack St depot from 6 May - 7 Jul 16	\$ 413.60
25/07/2016	00026056	Water Corporation	Water charge for various locations from 1 Jul - 31 Aug 16	\$ 198.53
26/07/2016	00026057	K D Jensen	Bond refund	\$ 1,500.00
26/07/2016	00026058	Modern Roofing	Bond refund	\$ 1,500.00
26/07/2016	00026059	L S Kennedy	Refund Planning Application 2590	\$ 341.00
26/07/2016	00026060	Seven Network Operations Ltd	Bond refund	\$ 200.00
26/07/2016	00026061	E J Phillips	Bond refund	\$ 1,000.00
26/07/2016	00026062	E J Phillips	Bond refund	\$ 5,000.00
26/07/2016	00026063	N Ketelsen-LeZiad	Bond refund	\$ 200.00
26/07/2016	00026064	C W Herdman	Bond refund for ROW DA2949	\$ 2,937.00
26/07/2016	00026065	T Phillips	Development application refund	\$ 147.00
26/07/2016	00026066	T Phillips	Building application refund	\$ 95.00
27/07/2016	00026067	Australian Taxation Office	Fringe benefits charges 2016	\$ 5,105.78
27/07/2016	00026068	Telstra Corporation Limited	Services & equipment from 13 Jul - 13 Aug	\$ 936.79
7/07/2016	1039.1133-01	Lock, Stock & Farrell Locksmith Pty	1 Padlock keyed to MK1 & 2 MK1 keys	\$ 110.25
7/07/2016	1039.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 7,432.63
7/07/2016	1039.1226-01	Ellenby Tree Farm Pty Ltd	Supply of trees	\$ 1,666.50
7/07/2016	1039.1259-01	Irrigation Australia Ltd	Basics of wiring & electrics in irrigation systems	\$ 495.00
7/07/2016	1039.126-01	Holcim (Australia) Pty Ltd	Three trafficable drain grate lids	\$ 1,441.00
7/07/2016	1039.1376-01	M K Humfrey	Communications expenses as per contract	\$ 1,500.00
7/07/2016	1039.1626-01	Young's Plumbing Service Pty Ltd	Install new beach shower Pearse/Marine Pde	\$ 2,673.00
7/07/2016	1039.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 26 Jun 16	\$ 1,744.05
7/07/2016	1039.1881-01	Eco-Integrity	Termite inspection & report at the Lesser Hall	\$ 198.00
7/07/2016	1039.1910-01	Furr Restorations Pty Ltd	Restoration services - lower lawn wall reconstruction	\$ 2,640.00

LIST OF ACCOUNTS - JULY 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
7/07/2016	1039.1949-01	West Coast Shade Pty Ltd	Repair sail 1 - Grant Marine park playground	\$ 242.00
7/07/2016	1039.1973-01	Supreme Ceilings (WA) Pty Ltd	Restoration services - lower wall reconstruction	\$ 1,595.00
7/07/2016	1039.1985-01	Julieman Pty Ltd T/A Complete Build	625mt roll line wire,60 plastic pickets & end caps	\$ 1,430.00
7/07/2016	1039.1995-01	A W Rowley	Samplestik - water sampling tool	\$ 75.00
7/07/2016	1039.1996-01	L M Mattiske	National police clearance	\$ 61.80
7/07/2016	1039.35-01	Cottesloe IGA	Catering supplies	\$ 129.02
7/07/2016	1039.37-01	Staples Australia Pty Ltd	Stationery order	\$ 21.46
7/07/2016	1039.45-01	Town of Mosman Park	Combined council event-Learn basic first aid and Australia Day 16 expenses	\$ 709.86
7/07/2016	1039.544-01	B M Pember	Infringement integration, general support & CRM	\$ 1,001.00
7/07/2016	1039.609-01	WA Rangers Association	Epaulettes, leather ID wallets & notebooks	\$ 245.25
7/07/2016	1039.62-01	Bunnings Group Ltd	Hardware supplies	\$ 266.69
7/07/2016	1039.661-01	T-Quip	Two replacement fuel caps - ride on mower	\$ 79.60
7/07/2016	1039.79-01	Perth Irrigation Centre	Irrigation hardware supplies	\$ 17.84
7/07/2016	1039.82-01	Civica Pty Ltd	Client Server Tools 1 Aug 16 - 31 Jul 17	\$ 2,817.11
7/07/2016	1039.84-01	West Australian Local Government Association	Enterprise agreement negotiation services	\$ 11,550.00
7/07/2016	1039.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 12,136.92
7/07/2016	1039.851-01	Payroll Paper Solutions	2 boxes of 500 payslips	\$ 185.00
7/07/2016	1039.86-01	Statewide Line Marking	Re-paint Police & Authorised vehicles only bay	\$ 330.00
7/07/2016	1039.886-01	Cottesloe Playgroup Inc	2015/2016 Council donation	\$ 1,500.00
7/07/2016	1039.89-01	Major Motors Pty Ltd	Service 2T water truck 1EGE597	\$ 531.30
7/07/2016	1039.891-01	Austral Mercantile Collections Pty	Debt recovery services - sundry debtors	\$ 170.98
7/07/2016	1039.91-01	Claremont Asphalt	Remove waste/rubble from Seaview Bay	\$ 1,980.00
7/07/2016	1039.955-01	Minuteman Press	Scanning of council agendas & minutes Apr 16, invites for Pioneers Day	\$ 687.51
7/07/2016	1040.1098-01	National Australia Bank Business Visa	MSY Technology WA Pty Ltd - 25 SanDisk 240 GB SSD - \$2,561.75	\$ 2,570.75
			Monthly credit card fee - \$9.00	
11/07/2016	1041.98000-01	Australian Taxation Office	Monthly business activity statement	\$ 54,679.04
13/07/2016	1042.1903-01	Click Super	Superannuation contributions	\$ 18,222.87
14/07/2016	1043.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 690.32
14/07/2016	1043.2-01	Australian Services Union	Payroll deduction	\$ 184.52
14/07/2016	1043.3-01	Department of Human Services	Payroll deduction	\$ 498.64
14/07/2016	1044.104-01	The Tree Guild of WA Incorporated	Annual membership 1 Jul 16 - 30 Jun 17	\$ 385.00
14/07/2016	1044.1121-01	Fast Finishing Services	Binding council agenda & minutes 2015-2016	\$ 251.90
14/07/2016	1044.114-01	Creation Landscape Supplies	2 cubic metres of road base & two scoops of crushed limestone	\$ 257.40
14/07/2016	1044.1229-01	The Planning Group WA Pty Ltd T/A T	Station St precinct renewal strategy	\$ 3,300.00

LIST OF ACCOUNTS - JULY 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
14/07/2016	1044.1245-01	Nu-Trac Rural Contracting	Beach cleaning - April, May & Jun 16	\$ 21,064.00
14/07/2016	1044.153-01	LGIS Insurance Broking	Instalment of Council's insurances	\$ 36,996.72
14/07/2016	1044.1582-01	Snap Claremont	Building plan search	\$ 41.25
14/07/2016	1044.1583-01	Information Proficiency	Records management plan and support	\$ 687.50
14/07/2016	1044.1626-01	Young's Plumbing Service Pty Ltd	Inspection of pipe in verge Marine Pde	\$ 151.80
14/07/2016	1044.1671-01	Work Clobber	Shower proof jacket	\$ 79.00
14/07/2016	1044.1672-01	Environmental Health Australia (WA)	Membership renewal for 2016/17	\$ 315.00
14/07/2016	1044.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 3 Jul 16	\$ 1,411.85
14/07/2016	1044.1794-01	Express Salary Packaging Pty Ltd	GST on lease vehicle 1EEX663	\$ 34.64
14/07/2016	1044.1833-01	ACR No 1 Pty Ltd T/A Prestige Honda	Service 1EPF 902 engine filter & flush brake fluid	\$ 466.15
14/07/2016	1044.1879-01	Domain Catering	Catering services	\$ 496.50
14/07/2016	1044.1910-01	Furr Restorations Pty Ltd	Restoration services - lower lawn wall reconstruction	\$ 2,970.00
14/07/2016	1044.1929-01	1st Cottesloe Scouts Group	Council contribution 2015/2016	\$ 3,000.00
14/07/2016	1044.195-01	NCH Australia Pty Ltd	12xUL566 stainless steel coating	\$ 882.45
14/07/2016	1044.1956-01	Toolmart Australia Pty Ltd	Welding wire and vernier	\$ 98.45
14/07/2016	1044.1965-01	Borrello Graham Legal Pty Ltd T/A	Legal advice	\$ 14,569.50
14/07/2016	1044.1969-01	Fremantle Heritage Roofing Services	Supply/install replacement gutter - Anderson Pavilion	\$ 240.00
14/07/2016	1044.1970-01	Simply Uniforms	Four polo shirts	\$ 133.76
14/07/2016	1044.1973-01	Supreme Ceilings (WA) Pty Ltd	Restoration services - lower wall reconstruction	\$ 1,320.00
14/07/2016	1044.1985-01	Julieman Pty Ltd T/A Complete Build	20xRR6-150mmx2.1mt perma rod	\$ 962.50
14/07/2016	1044.1993-01	RAMM Software Pty Ltd	RAMM - Roman II annual support & maintenance 16/17	\$ 6,584.71
14/07/2016	1044.20-01	Hillmack Sales (Australia) Pty Ltd	Concrete for footpath repairs Congdon & Burt Street	\$ 571.00
14/07/2016	1044.26-01	Greenway Enterprises	Miscellaneous materials and tools	\$ 2,084.74
14/07/2016	1044.35-01	Cottesloe IGA	Catering supplies	\$ 27.42
14/07/2016	1044.38-01	Veolia Environmental Services	Tip/return Seaview skip bin 22 Jun 16	\$ 522.06
14/07/2016	1044.46-01	Professional Tree Surgeons	Remove palm Webb St & prune tree Sydney Street	\$ 1,606.00
14/07/2016	1044.62-01	Bunnings Group Ltd	Hardware supplies	\$ 116.70
14/07/2016	1044.695-01	Cardno (WA) Pty Ltd	21 Deane St - SAT - Expert traffic witness service	\$ 5,571.50
14/07/2016	1044.79-01	Perth Irrigation Centre	Irrigation hardware supplies	\$ 55.65
14/07/2016	1044.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 20,028.85
14/07/2016	1045.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles - Jun 16	\$ 5,546.06
20/07/2016	1046.1102-01	Betta Turf	125xm2 Kikuyu roll-on-turf - foreshore	\$ 680.00
20/07/2016	1046.114-01	Creation Landscape Supplies	2x1.5m3 lawn sand and Clean Fill Sand - Main Beach	\$ 245.60
20/07/2016	1046.1174-01	Blackwell & Associates Pty Ltd	Landscape design - beach access paths	\$ 2,750.00

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
20/07/2016	1046.132-01	Landfill Gas & Power Pty Ltd	Black power supply 1 Jun - 1 Jul 16	\$ 2,998.40
20/07/2016	1046.1322-01	Wood & Grieve Engineers	Pedestrian bridge - Curtin Avenue	\$ 5,500.00
20/07/2016	1046.141-01	BOC Limited	Annual container charges for oxy acetylene	\$ 655.16
20/07/2016	1046.1626-01	Young's Plumbing Service Pty Ltd	Unblock sewer to staffroom toilets	\$ 206.80
20/07/2016	1046.1670-01	Concert Piano Hire	Tuning of baby grand piano - Music for Pleasure	\$ 220.00
20/07/2016	1046.188-01	Bob Jane T-Mart	Repair Toro G Master 260 ride on mower - 1EVO928	\$ 35.00
20/07/2016	1046.1910-01	Furr Restorations Pty Ltd	Restoration services - Lower lawn wall reconstruct	\$ 2,970.00
20/07/2016	1046.1915-01	Marketforce Pty Ltd	Various Newspaper Advisement - Post and WSW - June 2016	\$ 5,215.42
20/07/2016	1046.1924-01	TechonolgyOne Ltd T/A Digital Mapping	Intramaps subscription, technical support 16/17	\$ 15,972.00
20/07/2016	1046.26-01	Greenway Enterprises	Miscellaneous materials and tools	\$ 31.48
20/07/2016	1046.35-01	Cottesloe IGA	Catering supplies	\$ 45.80
20/07/2016	1046.37-01	Staples Australia Pty Ltd	Stationery order	\$ 627.19
20/07/2016	1046.46-01	Professional Tree Surgeons	Remove Eucalypt outside 13-15 Lyons St	\$ 814.00
20/07/2016	1046.49-01	Charles Service Company	Cleaning contract - Jun 16	\$ 5,533.85
20/07/2016	1046.523-01	Local Government Managers Australia	LGMA - Business Technology Forum 28-29 July 2016	\$ 795.00
20/07/2016	1046.540-01	Kerb Doctor	Repair kerbing at various sites	\$ 1,025.22
20/07/2016	1046.602-01	WA Treasury Corporation	Loan repayments	\$ 16,847.88
20/07/2016	1046.62-01	Bunnings Group Ltd	Hardware supplies	\$ 448.94
20/07/2016	1046.69-01	Kayes Carpentry Service	Repairs/maintenance SE door lounge passage	\$ 473.00
20/07/2016	1046.79-01	Perth Irrigation Centre	Irrigation hardware supplies and Supply Signal Controller & Associated Equipment	\$ 4,082.65
20/07/2016	1046.88-01	Managed IT Pty Ltd	Micro Office Upgrade, Mobile device management plan, SLA-Ethernet . SLA-ADSL2 - Depot - Jul 16	\$ 16,037.61
20/07/2016	1046.998-01	Road Signs Australia Pty Ltd	10x600mm handrails & 10x900mm handrails	\$ 1,683.00
27/07/2016	1047.1903-01	Click Super	Superannuation contributions	\$ 19,142.93
28/07/2016	1048.114-01	Creation Landscape Supplies	Yellow sand and scoop of roadbase	\$ 136.75
28/07/2016	1048.1259-01	Irrigation Australia Ltd	Irrigation Efficiency course 27 & 28 Sep	\$ 1,170.00
28/07/2016	1048.128-01	Total Packaging (WA) Pty Ltd	20 cartons - dog waste bags	\$ 5,033.60
28/07/2016	1048.1334-01	Down Under Stump Grinding Pty Ltd	Grind stumps at various sites	\$ 1,045.00
28/07/2016	1048.1377-01	Harvey Norman AV/IT Superstore O'Connor	Communications equipment	\$ 715.00
28/07/2016	1048.139-01	Australia Post	Daily mail delivered and collected - Jun 16	\$ 1,314.22
28/07/2016	1048.1398-01	LGIS	Instalment of Council's insurances	\$ 125,938.22
28/07/2016	1048.1464-01	D U Electrical Pty Ltd	11.0 kw switchboard for Grant Marine Park and repair high pressure switch at Pearse St	\$ 9,730.60

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28/07/2016	1048.1473-01	Eco Resources Pty Ltd	Receive waste/rubble from Seaview bay	\$ 1,705.00
28/07/2016	1048.1479-01	Environmental Wastewater C S Pty Lt	Street sweeping - Jun 16	\$ 6,973.77
28/07/2016	1048.1576-01	Edinger Real Estate	Monthly lease fee Stack St depot - Aug 16	\$ 16,840.19
28/07/2016	1048.1582-01	Snap Claremont	Building plan search	\$ 24.00
28/07/2016	1048.1630-01	P Miller	Reimbursement - Vacuum filter Memorial Hall	\$ 39.95
28/07/2016	1048.1683-01	Beacon Equipment	Quick cut saw, small wheel kit & concrete/asphalt blade	\$ 2,207.00
28/07/2016	1048.1723-01	Perthwaste Green Recycling	Domestic and Commercial waste collection - Jun 16	\$ 44,224.12
28/07/2016	1048.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 10 July 16	\$ 1,744.05
28/07/2016	1048.1794-01	Express Salary Packaging Pty Ltd	GST on lease vehicle 1EEX663	\$ 34.64
28/07/2016	1048.1817-01	Garage Sale Trail Foundation Ltd	2016 Garage sale trail participation fee	\$ 3,300.00
28/07/2016	1048.1878-01	Syrinx Environmental Pty Ltd	Chemical weed control at N3 & Bryan Way	\$ 10,373.00
28/07/2016	1048.19-01	McLeods Barristers & Solicitors	Legal advice	\$ 13,469.50
28/07/2016	1048.1910-01	Furr Restorations Pty Ltd	Restoration services - wall reconstruction	\$ 2,310.00
28/07/2016	1048.1959-01	S L Boulter	Elected member expense claim 1 Jan - 30 Jun 16	\$ 8,550.00
28/07/2016	1048.1964-01	Reading Electrical Group	Rewire club rooms and replace fittings Rugby Club	\$ 7,663.70
28/07/2016	1048.1984-01	S French	Reimbursement - purchase of 4 microphone windsocks	\$ 20.00
28/07/2016	1048.24-01	Iron Mountain Australia Pty Ltd	Offsite storage of records - Jun 16	\$ 191.03
28/07/2016	1048.29-01	Fuji Xerox Australia Pty Ltd	Printing consumption X415213 & X415220 - Jun 16	\$ 920.15
28/07/2016	1048.35-01	Cottesloe IGA	Catering supplies	\$ 29.68
28/07/2016	1048.37-01	Staples Australia Pty Ltd	Stationery order	\$ 444.76
28/07/2016	1048.496-01	Town of Cottesloe Trust Account	Lesser Hall Development Retention - progress payment certificate No 1	\$ 3,718.66
28/07/2016	1048.6-01	Western Suburbs Building & Landscape	Plasterers sand and brickies grey cement	\$ 736.40
28/07/2016	1048.62-01	Bunnings Group Ltd	Hardware supplies	\$ 376.27
28/07/2016	1048.645-01	Cobblestone Concrete	Repair footpath Webb St and relay footpath Curtin Ave - flooding problem	\$ 2,640.00
28/07/2016	1048.75-01	Safety Zone Australia Pty Ltd	Work boots - J Muir	\$ 187.00
28/07/2016	1048.8-01	WA Hino	Repair Hino 5T truck emissions system	\$ 2,534.55
28/07/2016	1048.84-01	West Australian Local Government As	WALGA membership 2016/2017	\$ 19,005.00
28/07/2016	1048.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 13,860.64
28/07/2016	1048.87-01	Repco	Grease and tyre plugs	\$ 54.67
28/07/2016	1048.88-01	Managed IT Pty Ltd	Secure site pro + ev VeriSign council@cottesloe.wa.gov.au	\$ 2,072.71
28/07/2016	1048.89-01	Major Motors Pty Ltd	Service 2T 1EXZ 241 & 3T truck 1ERL 767	\$ 1,133.80
28/07/2016	1048.91-01	Claremont Asphalt	Asphalt works	\$ 3,696.00
28/07/2016	1048.94-01	Insight CCS Pty Ltd	After hours answering service - Jun 16	\$ 355.36
28/07/2016	1048.955-01	Minuteman Press	100 posters, 1500 flyers - Music for Pleasure 2016	\$ 521.40

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<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
28/07/2016	1049.1774-01	Express Salary Packaging Pty Ltd	Payroll deduction	\$ 690.32
28/07/2016	1049.2-01	Australian Services Union	Payroll deduction	\$ 184.52
28/07/2016	1049.3-01	Department of Human Services	Payroll deduction	\$ 498.64
1/07/2016		National Australia Bank	Bank fees	\$ 37.04
1/07/2016		Commonwealth Bank of Australia	Bank fees	\$ 127.13
1/07/2016		National Australia Bank	Bank fees	\$ 218.18
1/07/2016		National Australia Bank	Bank fees	\$ 429.94
7/07/2016		National Australia Bank	Audit certificate fee	\$ 60.00
13/07/2016		Town of Cottesloe Staff	Fortnightly payroll	\$ 87,803.41
25/07/2016		Bank of Western Australia	Audit certificate fee	\$ 60.00
27/07/2016		Town of Cottesloe Staff	Fortnightly payroll	\$ 91,090.31
29/07/2016		National Australia Bank	Bank fees	\$ 14.96
29/07/2016		National Australia Bank	Bank fees	\$ 140.60
29/07/2016		National Australia Bank	Bank fees	\$ 258.96
29/07/2016		National Australia Bank	Bank fees	\$ 376.00
29/07/2016		National Australia Bank	Bank fees	\$ 675.16
TOTAL				\$ 965,542.63