



# AGENDA

## **Audit Committee Meeting** Tuesday, 22 February 2022 6:30 PM

### **Disclaimer**

The purpose of this Council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

### **Copyright**

The Town wishes to advise that any plans or documents contained within this Agenda may be subject to copyright law provisions (Copyright Act 1968, as amended) and that the express permission of the copyright owner(s) should be sought prior to their reproduction.

## Procedure for Deputations, Presentations and Public Question Time at Council Meetings

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

<p><b>Deputations</b></p> <p>A formal process where members of the community request permission to address Council or Committee on an issue.</p>	<p><b>Presentations</b></p> <p>An occasion where awards or gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government.</p>
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### Procedures for Deputations

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business.

Notice of deputations need to be received **by 5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email [admin@eastfremantle.wa.gov.au](mailto:admin@eastfremantle.wa.gov.au) to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- (a) is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- (b) is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- (c) additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

### Procedure for Presentations

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by **5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email [admin@eastfremantle.wa.gov.au](mailto:admin@eastfremantle.wa.gov.au) to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received/awarded by the Mayor or an appropriate Councillor.



### **Procedure for Public Question Time**

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the **Local Government Act 1995**) sets aside a period of 'Public Question Time' to enable a member of the public to put up to three (3) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Mayor may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the **Town of East Fremantle Local Government (Council Meetings) Local Law 2016**:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to three (3) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by **5pm on the day before the meeting and be signed by the author**. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

**During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.**

**Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.**

**Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.**

# CONTENTS

1	DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS	5
2	ACKNOWLEDGEMENT OF COUNTRY	5
3	RECORD OF ATTENDANCE	5
4	MEMORANDUM OF OUTSTANDING BUSINESS	5
5	DISCLOSURES OF INTEREST	5
6	PUBLIC QUESTION TIME	5
7	PRESENTATIONS/DEPUTATIONS	5
8	CONFIRMATION OF MINUTES OF PREVIOUS MEETING	6
8.1	AUDIT COMMITTEE THURSDAY, 4 NOVEMBER 2021	6
9	ANNOUNCEMENTS BY THE PRESIDING MEMBER	6
10	REPORTS	6
10.1	2202 ANNUAL FINANCIAL REPORT AND AUDIT REPORT AND ATTENDANCE OF OFFICE OF AUDITOR GENERAL	7
10.2	2202 MID-YEAR REVIEW OF 2021-22 BUDGET FOR PERIOD 1 JULY 2021 TO 31 DECEMBER 2021 - REPORT	75
10.3	2202 AMENDMENT TO INVESTMENT POLICY - REPORT	96
10.4	2202 OPERATIONAL AND STRATEGIC RISK REGISTERS - REPORT	104
10.5	2202 CONSOLIDATED STATUS REPORT	134
11	MATTERS BEHIND CLOSED DOORS	139
12	CLOSURE OF MEETING	139

## NOTICE OF MEETING

Elected Members

An Ordinary Meeting of the Audit Committee will be held on 22 February 2022 at 6:30 PM in the Council Chamber, 135 Canning Highway, East Fremantle and your attendance is requested.



GARY TUFFIN

Chief Executive Officer

Click or tap to enter a date.

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# AGENDA

## 1 DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS

## 2 ACKNOWLEDGEMENT OF COUNTRY

*"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging."*

## 3 RECORD OF ATTENDANCE

## 4 MEMORANDUM OF OUTSTANDING BUSINESS

## 5 DISCLOSURES OF INTEREST

## 6 PUBLIC QUESTION TIME

## 7 PRESENTATIONS/DEPUTATIONS

## 8 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

### 8.1 AUDIT COMMITTEE THURSDAY, 4 NOVEMBER 2021

**OFFICER RECOMMENDATION**

That the minutes of the Audit Committee meeting held on Thursday, 4 November 2021 be confirmed as a true and correct record of proceedings.

## 9 ANNOUNCEMENTS BY THE PRESIDING MEMBER

## 10 REPORTS

Reports start on the next page

## 10.1 2202 ANNUAL FINANCIAL REPORT AND AUDIT REPORT AND ATTENDANCE OF OFFICE OF AUDITOR GENERAL

<b>Report Reference Number</b>	ACR-173
<b>Prepared by</b>	Sam Dolzadelli, Manager Finance
<b>Supervised by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Meeting date</b>	Tuesday, 22 February 2022
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil

### Attachments

1. Annual Financial Report (Audited) for the Year Ended 30 June 2021
2. Audit Opinion
3. Final Audit Findings for the Year Ended 30 June 2021 (Confidential Attachment)
4. Interim Audit Findings for the Year Ended 30 June 2021 (Confidential Attachment)
5. Audit Exit Briefing for the Year Ended 30 June 2021 (Confidential Attachment)

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### PURPOSE

The purpose of this report is for the Audit Committee to receive the Annual Financial Report (Audited) for the year ended 30 June 2021, and to consider significant matters raised in the Independent Auditor's Report.

The Audit Committee is being requested to note that representatives (Mr Jeff Sweetman – Audit Manager; Mr Aram Madnack – Director) from the Office of Auditor General will be attending the February meeting.

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### EXECUTIVE SUMMARY

Section 6.4 of the *Local Government Act 1995* requires local governments to prepare an annual financial report for the preceding financial year. The financial report is to be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations 1996*. Local Governments are required to submit the annual financial report to its auditor by the 30 September.

The Town has requested attendance by the Office of Auditor General to this meeting. This presents an opportunity for the Committee to meet with the Audit Team to discuss the Audit Plan and any matters relating to the external audit.

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### BACKGROUND

The 2020/21 audit timeline included field work from the 8 November to 3 December 2021. An exit meeting was held on the 9 December 2021, receipt of signed financials and representation letter on 10 December 2021, and issue of audit opinion on 14 December 2021.

Part 7 of the *Local Government Act 1995* deals with matters specific to the conduct of local government audit. Section 7.12A requires that a local government do the following amongst other things:

- Examine the audit report;
- Determine if any matters raised by the audit report, require action to be taken;
- Ensure that appropriate action is taken in respect of those matters;
- Prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters;

- Provide a copy of that report to the Minister within 3 months after the audit report is received by the local government; and
- Within 14 days after a local government gives a report to the Minister, the CEO must publish a copy of the report on the local government’s official website.

## CONSULTATION

Executive Manager Corporate Services  
Chief Executive Officer  
Office of Auditor General

## STATUTORY ENVIRONMENT

Part 7 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* applies to audit in local government.

After the annual financial report has been audited, the CEO is to sign and append to the report a declaration. A copy of the annual financial report is then to be submitted to the Departmental CEO within 30 days of the receipt by the local government’s CEO of the auditor’s report on that financial report.

## POLICY IMPLICATIONS

The Department of Local Government has published Operational Guideline No. 9 Audit in Local Government that covers the appointment, functions and responsibilities of Audit Committees.

## FINANCIAL IMPLICATIONS

The Town accrued expenditure of \$44,300 (excl. GST) in audit fees for 2020/21, being the indicative audit fee previously advised. The Office of Auditor General confirmed on the 9 December 2021 that the final audit fee would be as indicated.

## STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

## RISK IMPLICATIONS

### Risks

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That the Town receives a qualified audit opinion	Possible (3)	Moderate (3)	Moderate (5-9)	REPUTATIONAL Substantiated, low impact, low news item	Control through robust internal controls and staff development ...

Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

<b>Risk Rating</b>	9
<b>Does this item need to be added to the Town’s Risk Register</b>	NO
<b>Is a Risk Treatment Plan Required</b>	No

SITE INSPECTION

Not Applicable.

COMMENT

The Independent Auditor’s Report is appended to the Annual Financial Report. The Auditor has provided the opinion that the financial report of the Town of East Fremantle:

- (i) Is based on proper accounts and records; and
- (ii) Fairly represents, in all material respects, the results of the operations of the Town for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

The Auditor has however raised two ‘significant’ matters that meet the review and reporting requirements of section 7.12A (3)(4) of the *Local Government Act 1995*. These matters are listed below, along with management comment. This agenda report is to be provided to the Minister and will be published on the Town’s website as per requirements.

**Significant Finding 1**

The following material matter indicates a significant adverse trend in the financial position of the Town:

- a. The Operating Surplus Ratio as reported in Note 35 of the financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the current year and past 2 years.

### **Management Comment**

Council adopted a 15-year Strategic Resource Plan (combined asset management and long term financial plan) at its ordinary meeting of May 2019. Section 5.11 of this document discusses the forecast operating ratios from 2019-2034. The Operating Surplus Ratio is not projected to meet the Department's standard of 1.00% until the 2028-29 financial year. Council is aware of this, with the following comment provided in the agenda report of May 2019:

*Council has a legislative requirement to comply with the principles of sound financial management, of which a key component is the preparation of a Long Term Financial Plan. The Office of Auditor General is also required to undertake a performance audit of adverse financial trends in the financial position or the financial management practices of the local government. This will be limited a high level assessment of whether the 7 financial ratios reported in the notes to the financial report achieved the standards set by the Department of Local Government, Sport and Cultural Industries. Council therefore needs to be cognizant of the ratio analysis included in the Forecast Financial Statements as 3 of the ratios are below benchmark.*

A number of assumptions underpin the Strategic Resource Plan, including a 3% annual rate increase. Every endeavour will be made to ensure operating revenue grows at a faster rate than operating expenditure in order to achieve an improved Operating Surplus Ratio.

The following are material matters identified by the Auditor indicating non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law.

### **Significant Finding 2**

Evidence was not consistently retained to demonstrate whether changes to the supplier master file, including bank account details, were authorized by an officer other than the person making the amendment. This increases the risk that unauthorized changes may be made, resulting in errors or funds being inappropriately transferred. Our audit did not identify any instances of unauthorized changes.

### **Management Comment**

All changes to the supplier and trust creditor master-files are independently reviewed.

- The Senior Finance Officer reviews all creditor and trust creditor payment batches which includes the checking of bank account details in the first instance.
- During the 2021/22 financial year, the Town has implemented a third-party solution 'eftsure' which is a specialised electronic funds transfer verification tool which verifies supplier's details (including bank details) to ensure the Town is making payment to the correct supplier. This solution identifies errors and fraudulent/scam payments before funds are released. All new suppliers are now onboarded using the eftsure platform which further increases the accuracy and integrity of the Town's supplier master-file. Any new suppliers or suppliers with a change in details that have been entered via Eftsure are cross-checked by the Finance Officer or Senior Finance Officer with the Town's creditor system in Synergysoft. The Manager Finance will then review any changes to the creditor record and sign the eftsure report which illustrates the review was undertaken.
- Prior to the implementation of eftsure, for the 2020/21 financial year (current audit), the Town was utilising a form to capture changes to the supplier master file. The Town acknowledges that the form may not have been signed on all occasions by both the Manager Finance and Administration and



Executive Manager Corporate Services in all instances at the time. Noting that the most significant period of failure to append the signatures was whilst one of them was on leave. Management also acknowledges that this is not the only detective control of potential fraud.

- An audit report, detailing changes to bank account details (and identifying whom made the change) is generated on a fortnightly basis and emailed to the Executive Manager Corporate Services, Manager Finance, Senior Finance Officer and Finance Officer for review. This audit report is cross-checked against the eftsure new supplier/change of supplier details reports.

Regulations require the auditor, where appropriate, to prepare a management report to accompany the auditor's report. Although there is no legislative requirement for the auditor to prepare a management report unless deemed appropriate, local governments may wish to require the auditor to prepare a report on all issues identified during the audit.

The audit findings from interim and final audit is presented as attachment 2 and 3 to this report and will be incorporated into the standing status report that is presented to the Audit Committee for ongoing monitoring.

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## CONCLUSION

Not Applicable.

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## OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

**Committee Resolution** Choose an item. Click or tap to enter a date.

### OFFICER RECOMMENDATION

**That the Audit Committee recommend Council:**

1. **Receive the Annual Financial Report for the year ended 30 June 2021, inclusive of the independent Auditor's Report.**
2. **Request that the Chief Executive Officer submit a copy of the Annual Financial Report, inclusive of the Independent Audit Report, to the Department Chief Executive Officer within 30 days of receipt of the Auditor's Report.**
3. **Note the 'significant' matters raised in the independent Auditor's Report, and the Management Comment, as discussed in the body of this agenda report.**
4. **Request that the Chief Executive Officer submit a copy of this agenda report and minutes to the Minister, within 3 months from the date of the Independent Auditor's Report (i.e. 3 months from 14 December 2021).**
5. **request that a copy of this agenda report and minutes be published on the Town of East Fremantle website, within 14 days of the report being provided to the Minister.**

**The Audit Committee note that representatives from the Office of the Auditor General will be attending the February Meeting to discuss the Audit Opinion and Audit Findings for the year ended 30 June 2021.**

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## REPORT ATTACHMENTS

Attachments start on the next page

**TOWN OF EAST FREMANTLE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	59

**COMMUNITY VISION**

Inclusive community, balancing growth and lifestyle.

Principal place of business:  
135 Canning Highway  
East Fremantle 6158

**TOWN OF EAST FREMANTLE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Town of East Fremantle for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Town of East Fremantle at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 9<sup>th</sup> day of DECEMBER 2021

  
\_\_\_\_\_  
Chief Executive Officer  
  
Gary Tuffin  
\_\_\_\_\_  
Name of Chief Executive Officer



**TOWN OF EAST FREMANTLE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$	
<b>Revenue</b>				
Rates	27(a)	7,988,354	7,997,275	8,049,151
Operating grants, subsidies and contributions	2(a)	1,167,731	1,175,019	1,254,252
Fees and charges	2(a)	1,333,141	1,187,609	1,204,084
Interest earnings	2(a)	49,133	120,000	139,330
Other revenue	2(a)	92,210	37,500	58,296
		10,630,569	10,517,403	10,705,113
<b>Expenses</b>				
Employee costs		(4,059,144)	(4,173,445)	(4,482,185)
Materials and contracts		(3,748,551)	(4,279,617)	(4,088,907)
Utility charges		(318,407)	(299,300)	(304,475)
Depreciation on non-current assets	10(b)	(2,513,795)	(1,578,900)	(1,804,235)
Interest expenses	2(b)	(19,150)	(14,960)	(24,169)
Insurance expenses		(187,201)	(180,320)	(178,282)
Other expenditure	2(b)	(692,904)	(442,520)	(551,454)
		(11,539,152)	(10,969,062)	(11,433,707)
		(908,583)	(451,659)	(728,594)
Non-operating grants, subsidies and contributions	2(a)	180,505	180,000	958,842
Profit on asset disposals	10(a)	1,430	0	2,210
(Loss) on asset disposals	10(a)	(80,927)	0	(37,165)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	0
Share of net profit of associates accounted for using the equity method	24(a)	324,767	0	21,238
		428,361	180,000	945,125
<b>Net result for the period</b>		<b>(480,222)</b>	<b>(271,659)</b>	<b>216,531</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	(9,702,402)	0	5,789,215
Share of comprehensive income of associates accounted for using the equity method	24	10,468	0	140,704
<b>Total other comprehensive income for the period</b>		<b>(9,691,934)</b>	<b>0</b>	<b>5,929,919</b>
<b>Total comprehensive income for the period</b>		<b>(10,172,156)</b>	<b>(271,659)</b>	<b>6,146,450</b>

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



**TOWN OF EAST FREMANTLE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>			
2(a)			
Governance	11,485	10,000	10,107
General purpose funding	8,370,582	8,325,928	8,522,541
Law, order, public safety	30,692	33,200	31,003
Health	17,847	13,409	14,826
Education and welfare	753,984	713,766	885,563
Housing	83,451	84,000	82,093
Community amenities	251,420	205,000	192,596
Recreation and culture	541,058	648,800	413,971
Transport	351,452	353,800	406,317
Economic services	122,789	80,500	84,024
Other property and services	95,809	49,000	62,072
	<b>10,630,569</b>	<b>10,517,403</b>	<b>10,705,113</b>
<b>Expenses</b>			
2(b)			
Governance	(1,313,244)	(1,198,448)	(1,295,064)
General purpose funding	(108,820)	(155,287)	(245,822)
Law, order, public safety	(184,664)	(175,539)	(161,607)
Health	(213,215)	(215,419)	(187,211)
Education and welfare	(1,034,104)	(1,116,999)	(1,064,095)
Housing	(41,007)	(45,320)	(37,517)
Community amenities	(2,614,943)	(2,736,038)	(2,853,772)
Recreation and culture	(2,910,620)	(2,334,470)	(2,503,568)
Transport	(2,768,421)	(2,703,195)	(2,678,934)
Economic services	(135,276)	(115,287)	(109,235)
Other property and services	(195,688)	(158,100)	(272,713)
	<b>(11,520,002)</b>	<b>(10,954,102)</b>	<b>(11,409,538)</b>
<b>Finance Costs</b>			
2(b)			
Community amenities	(11,172)	(14,960)	(15,311)
Recreation and culture	(7,978)	0	(8,858)
	<b>(19,150)</b>	<b>(14,960)</b>	<b>(24,169)</b>
	<b>(908,583)</b>	<b>(451,659)</b>	<b>(728,594)</b>
Non-operating grants, subsidies and contributions	180,505	180,000	958,842
Profit on disposal of assets	1,430	0	2,210
(Loss) on disposal of assets	(80,927)	0	(37,165)
Fair value adjustments to financial assets at fair value through profit or loss	2,586	0	0
Share of net profit of associates accounted for using the equity method	324,767	0	21,238
	<b>428,361</b>	<b>180,000</b>	<b>945,125</b>
<b>Net result for the period</b>	<b>(480,222)</b>	<b>(271,659)</b>	<b>216,531</b>
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	(9,702,402)	0	5,789,215
Share of comprehensive income of associates accounted for using the equity method	10,468	0	140,704
<b>Total other comprehensive income for the period</b>	<b>(9,691,934)</b>	<b>0</b>	<b>5,929,919</b>
<b>Total comprehensive income for the period</b>	<b>(10,172,156)</b>	<b>(271,659)</b>	<b>6,146,450</b>

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



**TOWN OF EAST FREMANTLE  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021**

	NOTE	2021	2020
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	3,711,886	3,316,938
Trade and other receivables	6	294,462	646,018
Other assets	7	61,327	34,570
<b>TOTAL CURRENT ASSETS</b>		<b>4,067,675</b>	<b>3,997,526</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	64,586	73,901
Other financial assets	5	73,807	71,221
Investment in associate	24(a)	1,429,853	1,094,618
Property, plant and equipment	8	32,347,125	33,495,255
Infrastructure	9	38,921,827	49,031,948
Right-of-use assets	11(a)	276,841	319,009
<b>TOTAL NON-CURRENT ASSETS</b>		<b>73,114,039</b>	<b>84,085,952</b>
<b>TOTAL ASSETS</b>		<b>77,181,714</b>	<b>88,083,478</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	1,192,841	2,080,598
Other liabilities	14	328,153	0
Lease liabilities	15(a)	37,499	36,635
Borrowings	16(a)	104,343	177,797
Employee related provisions	17	667,795	698,807
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,330,631</b>	<b>2,993,837</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	15(a)	253,765	286,288
Borrowings	16(a)	174,953	204,842
Employee related provisions	17	95,032	99,022
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>523,750</b>	<b>590,152</b>
<b>TOTAL LIABILITIES</b>		<b>2,854,381</b>	<b>3,583,989</b>
<b>NET ASSETS</b>		<b>74,327,333</b>	<b>84,499,489</b>
<b>EQUITY</b>			
Retained surplus		33,798,518	34,273,282
Reserves - cash backed	4	985,793	991,251
Revaluation surplus	12	39,543,022	49,234,956
<b>TOTAL EQUITY</b>		<b>74,327,333</b>	<b>84,499,489</b>

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



**TOWN OF EAST FREMANTLE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>32,853,826</b>	<b>2,194,176</b>	<b>43,305,037</b>	<b>78,353,039</b>
Comprehensive income					
Net result for the period		216,531	0	0	216,531
Other comprehensive income	12	0	0	5,929,919	5,929,919
Total comprehensive income		216,531	0	5,929,919	6,146,450
Transfers from reserves	4	1,239,407	(1,239,407)	0	0
Transfers to reserves	4	(36,482)	36,482	0	0
<b>Balance as at 30 June 2020</b>		<b>34,273,282</b>	<b>991,251</b>	<b>49,234,956</b>	<b>84,499,489</b>
<b>Balance at 1 July 2020</b>		<b>34,273,282</b>	<b>991,251</b>	<b>49,234,956</b>	<b>84,499,489</b>
Comprehensive income					
Net result for the period		(480,222)	0	0	(480,222)
Other comprehensive income	12	0	0	(9,691,934)	(9,691,934)
Total comprehensive income		(480,222)	0	(9,691,934)	(10,172,156)
Transfers from reserves	4	746,331	(746,331)	0	0
Transfers to reserves	4	(740,873)	740,873	0	0
<b>Balance as at 30 June 2021</b>		<b>33,798,518</b>	<b>985,793</b>	<b>39,543,022</b>	<b>74,327,333</b>

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

**TOWN OF EAST FREMANTLE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates	8,156,430	7,997,275	7,911,771	
Operating grants, subsidies and contributions	1,236,629	1,090,716	1,254,252	
Fees and charges	1,509,586	1,187,609	1,777,528	
Interest received	49,044	120,000	151,816	
Goods and services tax received	812,511	210,530	619,268	
Other revenue	89,688	37,500	58,296	
	11,853,888	10,643,630	11,772,931	
<b>Payments</b>				
Employee costs	(4,106,243)	(4,173,445)	(4,432,636)	
Materials and contracts	(5,308,750)	(4,279,617)	(4,189,481)	
Utility charges	(318,407)	(299,300)	(304,475)	
Interest expenses	(19,150)	(14,960)	(24,169)	
Insurance paid	(187,201)	(180,320)	(178,282)	
Goods and services tax paid	(138,290)	(210,530)	(112,418)	
Other expenditure	(692,904)	(442,520)	(527,301)	
	(10,770,945)	(9,600,692)	(9,768,762)	
<b>Net cash provided by (used in) operating activities</b>	18	1,082,943	1,042,938	2,004,169
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	8(a)	(338,794)	(292,500)	(829,272)
Payments for construction of infrastructure	9(a)	(677,628)	(734,181)	(2,910,889)
Non-operating grants, subsidies and contributions	2(a)	439,760	180,000	958,842
Proceeds from sale of property, plant & equipment	10(a)	18,855	30,000	36,398
<b>Net cash provided by (used in) investment activities</b>		(557,807)	(816,681)	(2,744,921)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	16(b)	(100,821)	(95,160)	(98,059)
Payments for principal portion of lease liabilities	15(b)	(29,367)	0	(35,511)
<b>Net cash provided by (used in) financing activities</b>		(130,188)	(95,160)	(133,570)
<b>Net increase (decrease) in cash held</b>		394,948	131,097	(874,322)
Cash at beginning of year		3,316,938	2,313,114	4,191,260
<b>Cash and cash equivalents at the end of the year</b>	18	3,711,886	2,444,211	3,316,938

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



**TOWN OF EAST FREMANTLE  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$	
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	28 (b)	226,870	160,328	775,201
		226,870	160,328	775,201
<b>Revenue from operating activities (excluding rates)</b>				
Governance	11,485	10,000	12,317	
General purpose funding	382,228	328,653	473,390	
Law, order, public safety	30,692	33,200	31,003	
Health	17,847	13,409	14,826	
Education and welfare	755,414	713,766	885,563	
Housing	83,451	84,000	82,093	
Community amenities	251,420	205,000	192,596	
Recreation and culture	541,058	648,800	413,971	
Transport	351,452	353,800	406,317	
Economic services	122,789	80,500	84,024	
Other property and services	423,162	49,000	83,310	
	2,970,998	2,520,128	2,679,410	
<b>Expenditure from operating activities</b>				
Governance	(1,321,750)	(1,198,448)	(1,295,064)	
General purpose funding	(108,820)	(155,287)	(245,822)	
Law, order, public safety	(184,664)	(175,539)	(161,607)	
Health	(213,215)	(215,419)	(187,211)	
Education and welfare	(1,034,104)	(1,116,999)	(1,064,095)	
Housing	(41,007)	(45,320)	(37,517)	
Community amenities	(2,698,203)	(2,750,998)	(2,869,083)	
Recreation and culture	(2,918,931)	(2,334,470)	(2,542,977)	
Transport	(2,768,421)	(2,703,195)	(2,678,934)	
Economic services	(135,276)	(115,287)	(109,235)	
Other property and services	(195,688)	(158,100)	(279,327)	
	(11,620,079)	(10,969,062)	(11,470,872)	
<b>Non-cash amounts excluded from operating activities</b>	28(a)	2,268,742	1,578,900	1,869,546
<b>Amount attributable to operating activities</b>		(6,153,469)	(6,709,706)	(6,146,715)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	180,505	180,000	958,842
Proceeds from disposal of assets	10(a)	18,855	30,000	36,398
Purchase of property, plant and equipment	8(a)	(338,794)	(292,500)	(829,272)
Purchase and construction of infrastructure	9(a)	(677,628)	(734,181)	(2,910,889)
<b>Amount attributable to investing activities</b>		(817,062)	(816,681)	(2,744,921)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	16(b)	(100,821)	(95,160)	(98,059)
Payments for principal portion of lease liabilities	15(b)	(29,367)	0	(35,511)
Transfers to reserves (restricted assets)	4	(740,873)	(967,228)	(36,482)
Transfers from reserves (restricted assets)	4	746,331	591,500	1,239,407
Transfers to Restricted Assets (Unspent Grants)	14	(316,844)	0	0
<b>Amount attributable to financing activities</b>		(441,574)	(470,888)	1,069,355
<b>Surplus/(deficit) before imposition of general rates</b>		(7,412,105)	(7,997,275)	(7,822,281)
<b>Total amount raised from general rates</b>	27(a)	7,988,354	7,997,275	8,049,151
<b>Surplus/(deficit) after imposition of general rates</b>	28(b)	576,249	0	226,870

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

**TOWN OF EAST FREMANTLE**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	16
Note 4	Reserves - Cash backed	17
Note 5	Other Financial Assets	18
Note 6	Trade and Other Receivables	19
Note 7	Other Assets	20
Note 8	Property, Plant and Equipment	21
Note 9	Infrastructure	23
Note 10	Fixed Assets	25
Note 11	Leases	28
Note 12	Revaluation Surplus	30
Note 13	Trade and Other Payables	31
Note 14	Other Liabilities	32
Note 15	Lease Liabilities	33
Note 16	Information on Borrowings	34
Note 17	Employee Provisions	36
Note 18	Notes to the Statement of Cash Flows	37
Note 19	Total Assets Classified by Function and Activity	38
Note 20	Contingent Liabilities	39
Note 21	Commitments	40
Note 22	Elected Members Remuneration	41
Note 23	Related Party Transactions	42
Note 24	Investment in Associates	43
Note 25	Major Land Transactions	45
Note 26	Trading Undertakings and Major Trading Undertakings	45
Note 27	Rating Information	46
Note 28	Rate Setting Statement Information	49
Note 29	Financial Risk Management	50
Note 30	Events occurring after the end of the Reporting Period	53
Note 31	Initial Application of Australian Accounting Standards	54
Note 32	Trust Funds	55
Note 33	Other Significant Accounting Policies	56
Note 34	Activities/Programs	57
Note 35	Financial Ratios	58

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Town to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Town controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 32 to these financial statements.

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

During the current year, the Town adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The impact of adoption of these standards is described at Note 31.

**NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS**

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

**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.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	248,432	111,653	235,168
Education and welfare	601,748	601,566	759,088
Community amenities	43,554	26,000	28,923
Recreation and culture	239,466	402,000	157,803
Transport	34,531	33,800	73,270
	1,167,731	1,175,019	1,254,252
<b>Non-operating grants, subsidies and contributions</b>			
Transport	180,505	180,000	958,842
	180,505	180,000	958,842
<b>Total grants, subsidies and contributions</b>	1,348,236	1,355,019	2,213,094
<b>Fees and charges</b>			
Governance	130	0	157
General purpose funding	84,663	97,000	98,892
Law, order, public safety	30,692	33,200	31,003
Health	17,847	13,409	14,826
Education and welfare	152,233	112,200	126,475
Housing	82,249	81,000	80,153
Community amenities	207,867	179,000	163,673
Recreation and culture	275,214	232,800	237,548
Transport	316,923	320,000	332,327
Economic services	120,805	80,000	84,044
Other property and services	44,518	39,000	34,986
	1,333,141	1,187,609	1,204,084

There were no changes to the amounts of fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

**Fees and Charges**

Revenue (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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Contracts with customers and transfers for recognisable non-financial assets</b>			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Town was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	882,205	864,566	826,353
Fees and charges	1,009,464	845,709	867,054
Other revenue	19,675	5,500	11,474
Non-operating grants, subsidies and contributions	180,505	180,000	958,842
	2,091,849	1,895,775	2,663,723
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Town is comprised of:			
Revenue from contracts with customers recognised during the year	1,911,344	1,715,775	1,704,881
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	180,505	180,000	958,842
	2,091,849	1,895,775	2,663,723
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers			
Contract liabilities from contracts with customers	11,309	0	0
Grant liabilities from transfers for recognisable non financial assets	259,255	0	0

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

(a) Revenue (Continued)

**Revenue from statutory requirements**

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	7,988,354	7,997,275	8,049,151
Statutory permits and licences	72,408	60,500	61,424
Fines	153,606	180,400	180,621
Waste refuse charges (additional services)	97,663	101,000	94,985
	<b>8,312,031</b>	<b>8,339,175</b>	<b>8,386,181</b>
<b>Assets and services acquired below fair value</b>			
Grants, subsidies and contributions	285,526	310,453	427,899
<b>Other revenue</b>			
Reimbursements and recoveries	72,535	32,000	46,822
Other	19,675	5,500	11,474
	<b>92,210</b>	<b>37,500</b>	<b>58,296</b>
<b>Interest earnings</b>			
Interest on reserve funds	3,706	40,000	29,939
Rates instalment and penalty interest (refer Note 27(c))	37,046	30,000	70,914
Other interest earnings	8,381	50,000	38,477
	<b>49,133</b>	<b>120,000</b>	<b>139,330</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**Interest earnings (continued)**

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Auditors remuneration</b>				
Audit of the Annual Financial Report		43,396	35,000	41,384
		<u>43,396</u>	<u>35,000</u>	<u>41,384</u>
<b>Interest expenses (finance costs)</b>				
Borrowings	16(b)	11,172	14,960	15,311
Lease liabilities	15(b)	7,978	0	8,858
		<u>19,150</u>	<u>14,960</u>	<u>24,169</u>
<b>Other expenditure</b>				
Impairment loss on trade and other receivables (infringements - AASB 1058)		15,858	0	10,500
Sundry expenses		677,046	442,520	540,954
		<u>692,904</u>	<u>442,520</u>	<u>551,454</u>



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**REVENUE RECOGNITION POLICY**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligation	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Fees and charges - property hire	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges for other goods and services	Reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed
Fees & Charges Mooring Pen	Leasing Mooring Pen	Single point in time	Payment in full in advance	Contract	Adopted by annually	Based on timing of entry to facility	Returns repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full in advance	Contract	Adopted by annually	Based on timing of entry to facility	Returns repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Commonwealth Home Support Services	Aged Care Services	Single point in time	Payment in arrears for claimable event	None	Adopted by annually	Based on timing of provision of service	Not applicable	Output method based on provision of service or completion of works



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**3. CASH AND CASH EQUIVALENTS**

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		2,227,221	1,571,852
Term deposits		1,484,665	1,745,086
<b>Total cash and cash equivalents</b>		<b>3,711,886</b>	<b>3,316,938</b>

**Restrictions**

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		1,302,637	991,251
		<b>1,302,637</b>	<b>991,251</b>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	985,793	991,251
Contract liabilities from contracts with customers	14	57,589	0
Grants for transfers for recognisable non financial assets	14	259,255	0
<b>Total restricted assets</b>		<b>1,302,637</b>	<b>991,251</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**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 with original maturities of three months or less 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.

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**4. RESERVES - CASH BACKED**

	2021 Actual Opening Balance	2021 Actual Transfer to (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to (from)	2020 Actual Closing Balance
(a) Non Current Leave Entitlements Reserve	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
(b) Unspent Grants and Restricted Cash Reserve	0	0	0	0	0	0	0	0	0
(c) Vehicle, Plant and Equipment Reserve	91,627	(7,500)	84,127	91,627	(7,500)	84,127	171,247	0	(79,620)
(d) Aged Services Reserve	176,803	(165,000)	11,803	177,037	0	32,037	217,037	0	(40,234)
(e) Strategic Asset Management Reserve	491,049	3,645	494,694	502,567	40,000	442,567	615,677	36,482	491,049
(f) Arts and Sculpture Reserve	171,772	(15,000)	156,772	192,022	0	97,022	192,022	0	(20,250)
(g) Waste Reserve	0	0	0	0	0	0	200,308	0	(200,308)
(h) Committed Works Reserve	0	0	0	0	0	0	737,885	0	(737,885)
(i) Streetscape Reserve	50,000	25,000	75,000	50,000	25,000	75,000	50,000	0	50,000
(j) Drainage Reserve	0	150,000	150,000	0	150,000	150,000	0	0	0
(k) East Fremantle Oval Redevelopment Reserve	0	298,228	298,228	0	298,228	298,228	0	0	0
(l) Preston Point Facilities Reserve	0	100,000	100,000	0	100,000	100,000	0	0	0
(m) Foreshore Master Plan Reserve	0	(64,179)	35,821	0	0	0	0	0	0
(n) Sustainability and Environmental Reserve	0	0	0	0	75,000	(75,000)	0	0	0
(o) Town Planning Reserve	0	90,000	90,000	0	80,000	60,000	0	0	0
(p) Business Improvement Reserve	0	50,000	50,000	0	100,000	50,000	0	0	0
(q) Old Police Station Reserve	0	0	0	0	75,000	(75,000)	0	0	0
	991,251	740,673	1,731,924	1,023,253	967,228	1,390,481	2,194,176	36,482	1,239,407

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Non Current Leave Entitlements Reserve	30/06/2022	To fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided for in the Provision for Leave current liability account.
(b) Unspent Grants and Restricted Cash Reserve	ongoing	To restrict unspent grants and contributions at end of year.
(c) Vehicle, Plant and Equipment Reserve	ongoing	To support the funding of vehicle, plant and equipment purchases.
(d) Aged Services Reserve	ongoing	To retain surplus CHSP program funds for future periods, and to fund all activities and assets relating to the provision of this service.
(e) Strategic Asset Management Reserve	ongoing	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
(f) Arts and Sculpture Reserve	ongoing	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.
(g) Waste Reserve	ongoing	To fund and support waste management services including but not limited to refuse collection, waste management initiatives and programs, infrastructure and buildings and legal expenses associated with waste management.
(h) Committed Works Reserve	ongoing	To transfer unspent municipal expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
(i) Streetscape Reserve	ongoing	To implement Streetscape initiatives including the redevelopment of George Street.
(j) Drainage Reserve	ongoing	To fund drainage asset management requirements.
(k) East Fremantle Oval Redevelopment Reserve	ongoing	To fund all costs associated with the redevelopment of the East Fremantle Oval precinct.
(l) Preston Point Facilities Reserve	ongoing	To fund all costs associated with the implementation of the Preston Point Facilities Master Plan.
(m) Foreshore Master Plan Reserve	ongoing	To fund all costs associated with the implementation of the Foreshore Management Plan.
(n) Sustainability and Environmental Reserve	ongoing	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.
(o) Town Planning Reserve	ongoing	To fund planning and building works associated with the protection and amenity of the built environment.
(p) Business Improvement Reserve	ongoing	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
(q) Old Police Station Reserve	ongoing	To receive the net income from the Old Police Station for building maintenance and renewal purposes.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**5. OTHER FINANCIAL ASSETS**

**Non-current assets**

Financial assets at fair value through profit and loss

**Financial assets at fair value through profit and loss**

Units in Local Government House Trust

	2021	2020
	\$	\$
	73,807	71,221
	73,807	71,221
	73,807	71,221
	73,807	71,221

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

The Town classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Financial assets at fair value through profit and loss**

The Town classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Town has not elected to recognise fair value gains and losses through other comprehensive income.

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 29.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**6. TRADE AND OTHER RECEIVABLES**

**Current**

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	
Loans receivable - clubs/institutions - Current	

**Non-current**

Pensioner's rates and ESL deferred	
Loans receivable - clubs/institutions - Non Current	

	2021	2020
	\$	\$
Rates receivable	162,223	320,511
Trade and other receivables	81,861	82,765
GST receivable	73,736	250,242
Allowance for impairment of receivables	(26,358)	(10,500)
Loans receivable - clubs/institutions - Current	3,000	3,000
	<u>294,462</u>	<u>646,018</u>
Pensioner's rates and ESL deferred	46,586	52,901
Loans receivable - clubs/institutions - Non Current	18,000	21,000
	<u>64,586</u>	<u>73,901</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 29.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**TOWN OF EAST FREMANTLE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021**

**7. OTHER ASSETS**

**Other assets - current**

Prepayments  
 Accrued income

	2021	2020
	\$	\$
	37,041	31,324
	24,286	3,246
	61,327	34,570

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - specialised - Level 2	Buildings - non-specialised - Level 3	Buildings - specialised - Level 3	Total land and buildings	Furniture and equipment	Plant and equipment	Work in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	4,451,000	50,350	487,562	21,703,329	26,692,241	265,486	959,175	0	27,916,902
Additions	0	0	54,763	379,647	434,410	52,584	342,278	0	829,272
(Disposals)	0	0	0	(6,615)	(6,615)	0	(64,738)	0	(71,353)
Revaluation increments / (decrements) transferred to revaluation surplus	(120,100)	6,475	75,134	5,827,706	5,789,215	0	0	0	5,789,215
Depreciation (expense)	0	(1,325)	(13,459)	(603,187)	(617,971)	(45,970)	(291,360)	0	(955,301)
Transfers	0	0	0	(13,480)	(13,480)	0	0	0	(13,480)
<b>Balance at 30 June 2020</b>	4,330,900	55,500	604,000	27,287,400	32,277,800	272,100	945,355	0	33,495,255
<b>Comprises:</b>									
Gross balance amount at 30 June 2020	4,330,900	55,500	604,000	27,287,400	32,277,800	318,070	1,226,453	0	33,822,323
Accumulated depreciation at 30 June 2020	0	0	0	0	0	(45,970)	(281,098)	0	(327,068)
<b>Balance at 30 June 2020</b>	4,330,900	55,500	604,000	27,287,400	32,277,800	272,100	945,355	0	33,495,255
Additions	0	0	0	34,415	34,415	85,921	204,458	14,000	338,794
Replacement/Renewal	0	0	0	34,415	34,415	6,973	194,158	0	235,546
New/Upgrade	0	0	0	0	0	78,948	10,300	14,000	103,248
(Disposals)	0	0	0	0	0	(8,506)	(17,758)	0	(26,264)
Depreciation (expense)	0	(1,387)	(47,402)	(1,082,529)	(1,131,318)	(62,213)	(290,160)	0	(1,483,691)
Transfers	0	0	0	0	0	61,918	0	0	61,918
Assets expensed to P&L	0	0	0	0	0	(38,887)	0	0	(38,887)
<b>Balance at 30 June 2021</b>	4,330,900	54,113	556,598	26,239,286	31,180,897	287,302	864,926	14,000	32,347,125
<b>Comprises:</b>									
Gross balance amount at 30 June 2021	4,330,900	55,500	604,000	27,321,815	32,312,215	390,262	1,370,000	14,000	34,086,477
Accumulated depreciation at 30 June 2021	0	(1,387)	(47,402)	(1,082,529)	(1,131,318)	(102,960)	(605,074)	0	(1,739,352)
<b>Balance at 30 June 2021</b>	4,330,900	54,113	556,598	26,239,286	31,180,897	287,302	864,926	14,000	32,347,125

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	Level 2	Market approach using recent observable market data for similar properties/income approach using discount cash flow methodology.	Independent Registered Valuers	June 2020	Price per hectare / market borrowing rate.
Buildings - non-specialised - Level 2	Level 2	Market approach using recent observable market data for similar properties/income approach using discount cash flow methodology.	Independent Registered Valuers	June 2020	Improvements to land using construction costs and current condition, residual values and remaining useful life assessment.
Buildings - non-specialised - Level 3	Level 3	Improvements to land using cost approach of depreciated replacement cost.	Independent Registered Valuers	June 2020	Improvements to land using construction costs and current condition, residual values and remaining useful life assessment.
Buildings - specialised - Level 3	Level 3	Improvements to land using cost approach of depreciated replacement cost.	Independent Registered Valuers	June 2020	Improvements to land using construction costs and current condition, residual values and remaining useful life assessment.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>					
		Cost	Cost		Purchase cost
<b>Plant and equipment</b>					
		Cost	Cost		Purchase cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**9. INFRASTRUCTURE**

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - Drainage	Infrastructure - Parks & Ovals	Infrastructure - Footpaths & Cycleways	Infrastructure - Car Parks	Infrastructure - Bus Shelters	Total Infrastructure
Balance at 1 July 2019	\$ 30,320,778	\$ 1,894,677	\$ 5,905,774	\$ 5,566,040	\$ 3,118,168	\$ 111,653	\$ 46,917,089
Additions	1,739,731	131,725	395,403	242,019	402,010	0	2,910,889
Depreciation (expense)	(444,106)	(38,148)	(199,100)	(90,430)	(33,448)	(4,276)	(809,510)
Transfers	0	0	13,480	0	0	0	13,480
Balance at 30 June 2020	31,616,403	1,988,254	6,115,557	5,717,629	3,486,730	107,375	49,031,948
<b>Comprises:</b>							
Gross balance at 30 June 2020	32,436,248	2,051,417	6,502,710	5,887,480	3,553,747	115,931	50,557,533
Accumulated depreciation at 30 June 2020	(819,845)	(73,163)	(387,153)	(169,851)	(67,017)	(8,556)	(1,525,585)
Balance at 30 June 2020	31,616,403	1,988,254	6,115,557	5,717,629	3,486,730	107,375	49,031,948
Additions	252,255	0	255,057	170,316	0	0	677,628
Replacement/Renewal New/Upgrade	252,255	0	184,583	170,316	0	0	607,154
	0	0	70,474	0	0	0	70,474
(Disposals)	0	0	0	0	0	0	0
Revaluation increments / (decrements) transferred to revaluation surplus	(8,633,617)	2,283,408	(2,053,127)	(262,876)	(1,152,640)	116,450	(9,702,402)
Depreciation (expense)	(593,767)	(41,228)	(218,974)	(98,327)	(33,654)	(4,276)	(990,228)
Transfers			(61,918)				(61,918)
Assets expensed to P&L			(33,201)				(33,201)
Balance at 30 June 2021	22,641,274	4,230,434	4,003,394	5,526,742	2,300,436	219,547	38,921,827
<b>Comprises:</b>							
Gross balance at 30 June 2021	22,641,274	4,230,434	4,101,110	5,526,742	2,300,436	219,547	39,019,543
Accumulated depreciation at 30 June 2021	0	0	(97,716)	0	0	0	(97,716)
Balance at 30 June 2021	22,641,274	4,230,434	4,003,394	5,526,742	2,300,436	219,547	38,921,827



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**9. INFRASTRUCTURE (Continued)**

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
	Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
	Infrastructure - Parks & Ovals	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
	Infrastructure - Footpaths & Cycleways	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
	Infrastructure - Car Parks	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
	Infrastructure - Bus Shelters	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

The Town of East Fremantle ("Town") is required to undertake a revaluation of their assets in accordance with the requirements of the Local Government (Financial Management) Regulations 1996. In the current financial year the Town has revalued Roads, Carparks, Drainage, Pathway, Parks and Bus Shelter assets. The Town engaged an independent expert to assist in the valuation of these assets. As shown in Note 9 the total revaluation decrement in the current financial year was \$9,702m. The Town relies on the expertise and professional judgement of the consultants they engage in undertaking the valuations and note that valuations may be subject to significant change.

During the 2020/21 process, consideration was given to:

- Applicable standards
- Asset inventory condition
- Asset componentisation
- Benchmarking of unit rates with other local governments

A significant change arose for the road and drainage assets due to a change in the estimation of unit rates for the calculations and change in the pattern of consumption applied to estimate the remaining useful life. Whilst the 2021 valuation has given rise to a significant decrease in the value of the assets, the Town considers the decrease to be a change in estimate in accordance with AASB 108. As a result of the uncertainties inherent in business activities, many items in financial statements cannot be measured with precision but can only be estimated. Estimation involves judgements based on the latest available, reliable information. Infrastructure assets in Local Government are 'deemed' to be 'specialised' assets with valuation based on level 3 inputs in accordance with AASB 13, which are unobservable inputs for the assets. Unobservable inputs require professional judgement. With the Town engaging and relying on the expertise of different consultants who make judgements based on the available information, for each valuation, the Town undertakes an internal process to obtain confidence in the process adopted and recommended by the consultant. In all cases this was adequately provided and evidenced in the valuation reports. Thus, the Town is satisfied that the current valuation is acceptable at this time.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**Initial recognition and measurement between mandatory revaluation dates**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Town includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Town.

**Revaluation (Continued)**

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**

**Land under roads from 1 July 2019**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

**Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Town to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right-of-use assets).

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**(a) Disposals of Assets**

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Buildings - specialised	0	0	0	0	0	0	0	0	6,615	0	0	(6,615)
Furniture and equipment	8,506	0	0	(8,506)	0	0	0	0	0	0	0	0
Plant and equipment	56,645	18,855	1,430	(39,220)	30,000	30,000	0	0	64,738	36,398	2,210	(30,550)
Infrastructure - Parks & Ovals	33,201	0	0	(33,201)	0	0	0	0	0	0	0	0
	98,352	18,855	1,430	(60,927)	30,000	30,000	0	0	71,353	36,398	2,210	(37,165)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Plant and Equipment</b>				
Education and welfare				
PEMV 234 - Mitsubishi Rosa Bus	17,425	18,855	1,430	0
Community amenities				
PE281 - Kitchen caddies & compostable liners	38,887	0	0	(38,887)
Recreation and culture				
PE184 - Wacker Vibrating Plate	333	0	0	(333)
	56,645	18,855	1,430	(39,220)
<b>Furniture &amp; Equipment</b>				
Governance				
FE301 - Workstation computer replacements 17/18	8,506	0	0	(8,506)
	8,506	0	0	(8,506)
<b>Infrastructure - Parks &amp; Ovals</b>				
Community Amenities				
LB264 - Mooring Pen Jetties	33,201	0	0	(33,201)
	33,201	0	0	(33,201)
	98,352	18,855	1,430	(60,927)

The above disposal of FE301 relates to a partial disposal of computer desktops that are no longer in use. The monitors that formed part of the original acquisition are still in use by the Town.

**Fully depreciated asset disposals**

The following assets were fully depreciated and disposed of during the year.

	2021 Gross Carrying Amount	2021 Accumulated Depreciation Amount	2021 Actual Net Book Value	2021 Actual Profit/ (Loss)
<b>Plant and Equipment</b>				
Community amenities				
PE138 - Recycling bins - 99/00	6,000	(6,000)	0	0
Recreation and culture				
PE262 - Vibrating Pedestrian Roller	2,500	(2,500)	0	0
PEMV261 - Ford Ranger Utility (Works)	18,000	(18,000)	0	0
<b>Furniture &amp; Equipment</b>				
Other Property and Services				
FE221 - Depot Workstations & cupboard	1,000	(1,000)	0	0



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**(b) Depreciation**

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised - Level 2	1,387	1,400	1,325
Buildings - non-specialised - Level 3	47,402	47,500	13,459
Buildings - specialised	1,082,529	303,194	603,187
Furniture and equipment	62,213	44,051	45,970
Plant and equipment	290,160	280,097	291,360
Infrastructure - roads	593,767	503,158	444,106
Infrastructure - Drainage	41,228	40,000	38,148
Infrastructure - Parks & Ovals	218,974	220,000	199,100
Infrastructure - Footpaths & Cycleways	98,327	100,000	90,430
Infrastructure - Car Parks	33,654	35,000	33,448
Infrastructure - Bus Shelters	4,278	4,500	4,278
Right-of-use assets - Land - Property, plant and equipment	39,876	0	39,425
	2,513,795	1,578,900	1,804,235

**Explanation of significant change in depreciation**

**Buildings** - In 2019/20 the Town's buildings were revalued and this saw an overall reduction in remaining useful lives (RUL's) which meant an increase in depreciation rates. The average depreciation rate for buildings prior to revaluation was 2.6% and it is now 7.2%.

**Roads** - The Town capitalised \$1.5m of capital expenditure to depreciable components of road assets at 30 June 2020. This led to an increase in depreciation for 20/21.

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	3 to 50 years
Furniture and equipment	2 to 20 years
Plant and equipment	2 to 20 years
Plant and equipment - Motor Vehicles - Light Fleet	4 to 10 years
Plant and equipment - Motor Vehicles - Heavy Fleet	5 to 10 years
Sealed roads, streets and carparks formation (subgrade)	not depreciated
Sealed pavement (roads/carparks)	85 to 100 years
Surface (roads/carparks)	30 to 35 years
Kerbing	80 years
Surface water channels (roads/carparks)	55 to 60 years
Footpaths	40 to 80 years
Bus Shelter	25 to 30 years
Drainage - Pit	80 years
Drainage - Pipe	80 years
Right-of-use (river seabed)	Based on the remaining lease

**Depreciation on revaluation**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

Asset Class	Useful life
Parks and Ovals - minor structure polygon	10 to 70 years
Parks and Ovals - playground polygon	25 years
Parks and Ovals - amenities	20 to 25 years
Parks and Ovals - bin	15 to 20 years
Parks and Ovals - lighting	20 years
Parks and Ovals - playground point	15 to 25 years
Parks and Ovals - playground lines	40 to 70 years
Parks and Ovals - sign	15 to 40 years
Parks and Ovals - fence	25 to 70 years
Parks and Ovals - gate	15 to 40 years
Parks and Ovals - irrigation	30 to 35 years
Parks and Ovals - minor structure	20 to 25 years
Parks and Ovals - other improvements	20 to 25 years

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**11. LEASES**

**(a) Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Right-of-use assets - Land - Property, plant and equipment	Right-of-use assets Total
	\$	\$
Balance at 1 July 2019	350,517	350,517
Additions	7,917	7,917
Depreciation (expense)	(39,425)	(39,425)
Balance at 30 June 2020	319,009	319,009
Adjustments	(2,292)	(2,292)
Depreciation (expense)	(39,876)	(39,876)
Balance at 30 June 2021	276,841	276,841

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	(39,876)	(39,425)
Interest expense on lease liabilities	(7,978)	(8,858)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>(47,854)</b>	<b>(48,283)</b>
Total cash outflow from leases	(37,345)	(44,369)

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

At inception of a contract, the Town assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Town uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

**Right-of-use assets - valuation**

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Town anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**11. LEASES (CONTINUED)**

**(b) Property, Plant and Equipment Subject to Lease**

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year  
1 to 2 years  
2 to 3 years  
3 to 4 years  
4 to 5 years  
> 5 years

	2021 Actual	2020 Actual
	\$	\$
	248,212	272,653
	196,602	248,212
	154,380	196,602
	141,310	154,380
	141,310	141,310
	1,103,419	1,238,480
	<u>1,985,233</u>	<u>2,251,637</u>

The Town leases buildings and mooring pens to external parties with rentals payable monthly/annually. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Town as Lessor**

Upon entering into each contract as a lessor, the Town assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.

TOWN OF EAST FREAMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

12. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	2021 Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Revaluation Increment	2020 Revaluation (Decrement)	2020 Total Movement on Revaluation	2020 Closing Balance
Revaluation surplus - Land - freehold land	3,840,900	0	0	0	3,840,900	3,961,000	0	0	(120,100)	3,840,900
Revaluation surplus - Buildings - non-specialised	565,360	0	0	0	565,360	503,771	81,609	0	81,609	585,380
Revaluation surplus - Buildings - specialised	11,156,410	0	0	0	11,156,410	5,330,703	5,827,706	0	5,827,706	11,158,410
Revaluation surplus - Plant and equipment	469,638	0	0	0	469,638	469,638	0	0	0	469,638
Revaluation surplus - Infrastructure - roads	23,839,041	0	(8,633,617)	(8,633,617)	15,205,424	23,839,041	0	0	0	23,839,041
Revaluation surplus - Infrastructure - Drainage	1,057,781	2,263,408	0	2,263,408	3,341,189	1,057,781	0	0	0	1,057,781
Revaluation surplus - Infrastructure - Parks & Ovals	3,852,171	0	(2,053,127)	(2,053,127)	1,799,044	3,852,171	0	0	0	3,852,171
Revaluation surplus - Infrastructure - Footpaths & Cycleways	2,593,889	0	(262,876)	(262,876)	2,331,013	2,593,889	0	0	0	2,593,889
Revaluation surplus - Infrastructure - Car Parks	1,369,047	0	(1,152,640)	(1,152,640)	216,407	1,369,047	0	0	0	1,369,047
Revaluation surplus - Share of other comprehensive income of associate	0	116,450	0	116,450	116,450	0	140,704	0	140,704	140,704
	468,699	10,468	0	10,468	479,167	327,995	6,050,019	0	6,050,019	488,699
	49,234,956	2,410,326	(12,102,260)	(9,691,934)	39,543,022	43,305,036	6,050,019	(120,100)	5,929,919	49,234,956

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**13. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
Prepaid rates  
Accrued salaries and wages  
ATO liabilities  
Bonds and deposits held

	2021	2020
	\$	\$
	531,241	1,449,718
	106,206	102,733
	13,841	23,695
	109,234	145,316
	432,319	359,136
	<u>1,192,841</u>	<u>2,080,598</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town 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.

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town recognises revenue for the prepaid rates that have not been refunded.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**14. OTHER LIABILITIES**

**Current**

Contract liabilities - Accrued income  
Contract liabilities - Unspent grants  
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
11,309	0
57,589	0
<u>259,255</u>	<u>0</u>
328,153	0

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
68,898	259,255
<u>68,898</u>	<u>259,255</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the the Town's obligation to transfer goods or services to a customer for which the Town has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity**  
Grant liabilities represent the Town's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Service concession liabilities**

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Town. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.





**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**16. INFORMATION ON BORROWINGS (Continued)**

**(c) New Borrowings - 2020/21**

The Town of East Fremantle did not undertake any new borrowings in the reporting period.

**(d) Unspent Borrowings**

The Town of East Fremantle did not have any unspent borrowings as at the reporting date.

	2021	2020
	\$	\$
<b>(e) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	1,000,000	1,000,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	(63)	(577)
<b>Total amount of credit unused</b>	<b>1,019,937</b>	<b>1,019,423</b>
<b>Loan facilities</b>		
Loan facilities - current	104,343	177,797
Loan facilities - non-current	174,953	204,842
Lease liabilities - current	37,499	36,635
Lease liabilities - non-current	253,765	286,288
<b>Total facilities in use at balance date</b>	<b>570,560</b>	<b>705,562</b>
<b>Unused loan facilities at balance date</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are recognised at fair value when the Town becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**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 until such time as the asset is substantially ready for its intended use or sale.

**Risk**

Information regarding exposure to risk can be found at Note 29.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**17. EMPLOYEE RELATED PROVISIONS**

(a) Employee Related Provisions

	Provision for Annual Leave	Provision for Rostered Days Off	Provision for Time in Lieu	Provision for Long Service Leave	Total
	\$	\$	\$	\$	\$
Opening balance at 1 July 2020					
Current provisions	418,679	54,231	0	225,897	698,807
Non-current provisions	0	0	0	99,022	99,022
	418,679	54,231	0	324,919	797,829
Increase/(Decrease) in provision	(7,988)	(32,195)	5,054	127	(35,002)
Balance at 30 June 2021	410,691	22,036	5,054	325,046	762,827
Comprises					
Current	410,691	22,036	5,054	230,014	667,795
Non-current	0	0	0	95,032	95,032
	410,691	22,036	5,054	325,046	762,827

Amounts are expected to be settled on the following basis:

	2021	2020
	\$	\$
Less than 12 months after the reporting date	314,593	267,110
More than 12 months from reporting date	448,234	530,719
	762,827	797,829

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends. The Town has a policy with regards to employees being able to accrue no more than three (3) Rostered Days Off. It is expected that all accrued Rostered Days Off and Time in Lieu will be settled within a 12 month period. The Town now accounts for Time in Lieu provision separately, previously this balance was held under the Rostered Days Off Provision, there is no comparatives for Time in Lieu for 19/20.

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

The Town's obligations for employees' annual leave, long service leave, rostered days off and time in lieu entitlements and accruals are recognised as provisions in the statement of financial position.

**Short-term employee benefits**

Provision is made for the Town's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

**Other long-term employee benefits (Continued)**  
rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Provisions**

Provisions are recognised when the Town has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**18. NOTES TO THE STATEMENT OF CASH FLOWS**

**Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	3,711,886	2,444,211	3,316,938
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(480,222)	(271,659)	216,531
Non-cash flows in Net result:			
Population adjustment to share of SMRC loan liability	(2,522)	0	24,152
Adjustments to fair value of financial assets at fair value through profit and loss	(2,586)	0	0
Depreciation on non-current assets	2,513,795	1,578,900	1,804,235
(Profit)/loss on sale of asset	79,497	0	34,955
Share of profits of associates	(324,767)	0	(21,238)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	360,871	0	(155,528)
(Increase)/decrease in other assets	(26,757)	0	(16,718)
Increase/(decrease) in payables	(887,757)	0	977,628
Increase/(decrease) in employee provisions	(35,002)	0	98,994
Increase/(decrease) in other liabilities	328,153	(84,303)	0
Non-operating grants, subsidies and contributions	(439,760)	(180,000)	(958,842)
Net cash from operating activities	1,082,943	1,042,938	2,004,169

**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**19. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	2021	2020
	\$	\$
Governance	10,876,360	9,128,977
General purpose funding	2,961,841	2,707,675
Law, order, public safety	38,261	3,000
Health	193,786	29,500
Education and welfare	2,137,869	1,329,636
Housing	213,571	230,000
Community amenities	2,107,935	1,426,993
Recreation and culture	21,464,434	24,795,559
Transport	35,180,555	47,256,977
Economic services	35,821	50,000
Other property and services	1,971,281	1,125,161
Unallocated	0	0
	<b>77,181,714</b>	<b>88,083,478</b>



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**20. CONTINGENT LIABILITIES**

(a) Regional Resource Recovery Centre (RRRC) - Lending Facility

The Town is a participant in the RRRC. The project was established through the Southern Metropolitan Regional Council (SMRC) and involves the cities of Canning, Cockburn, Fremantle, Melville and the Town of East Fremantle in the development of a waste processing plant and a recyclable and green waste facility at Canning Vale.

The capital construction of the RRRC facility was funded by borrowings from the Western Australian Treasury Corporation (WATC). A \$40m lending facility was initially set up for this purpose (repayable over a term of 20 years) and this facility has since been extended to a total of \$55m. The SMRC administer the borrowings with the project participants making quarterly contributions equal to the repayment costs of these borrowings.

The Town's estimated share of the project funding is based on population percentages as derived from the Australian Bureau of Statistics census. These are now revised yearly over the life of the lending facility.

As at 30 June 2020, the balance outstanding against the lending facility stood at \$9,913,250 with the Town's share of this liability being \$306,319 (3.09%).

As at 30 June 2021, the balance outstanding against the lending facility stood at \$6,629,191 with the Town's share of this liability being \$203,516 (3.07%).

		2021	2020
Liability Share	\$	203,516	306,319
Liability Sharing Ratio	%	3.07	3.09

The Town has no reason to believe the SMRC would be unable to meet its future obligations in relation to the payment of the loan facility and does not currently expect to make any payments in relation to the loan facility. Should a payment be required there is no possibility of any reimbursement.

(b) Southern Metropolitan Regional Council (SMRC) - Office Project

As a SMRC participant, Council has guaranteed by way of security to the Western Australian Treasury Corporation, a charge over its 'general funds for its' share of any outstanding debenture borrowings provided for the SMRC administration building at 9 Aldous Place Booragoon. This facility has a limit of \$2m.

As at 30 June 2020, the balance outstanding against the lending facility stood at \$1.8m with the Town's share of this liability being \$76,320 (4.24%).

As at 30 June 2021, the balance outstanding against the lending facility stood at \$1.8m with the Town's share of this liability being \$75,780 (4.21%).

		2021	2020
Liability Share	\$	75,780	76,320
Liability Sharing Ratio	%	4.21	4.24

The Town has no reason to believe the SMRC would be unable to meet its future obligations in relation to the payment of the loan facility and does not currently expect to make any payments in relation to the loan facility. Should a payment be required there is no possibility of any reimbursement.

(c) Southern Metropolitan Regional Council (SMRC) - Remediation Costs

The SMRC has made provision for remediation costs (make good provision for lease) in relation to the decommissioning and restoration of the land upon which its operations are based. Since the Town accounts for its share in the SMRC by way of an investment in associate, this provision is inherently included in the Town's share of the net assets of the SMRC. As such, the Town is not required to make any provisions for these remediation costs. Any movement in this provision will be negligible and the Town does not identify any financial risk associated with this provision.

(d) Bank Guarantee

The Town has provided a bank guarantee in favour of the Department of Parks and Wildlife for the amount of \$41,676. The bank guarantee has been issued in accordance with the requirements of the Riverbed lease for the boat pens in the Swan River, East Fremantle.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**21. CAPITAL AND LEASING COMMITMENTS**

	2021	2020
	\$	\$
<b>(a) Capital Expenditure Commitments</b>		
Contracted for:		
- capital expenditure projects (Infrastructure)	37,478	155,000
- capital expenditure projects (Plant & Equipment)	63,531	0
- contract liabilities for capital works	259,255	0
	360,264	155,000
Payable:		
- not later than one year	360,264	155,000
Capital expenditure projects outstanding at the end of the current reporting period are:		
Public Art Program	34,650	
Works Utility Vehicle	28,881	
Bore works	37,478	

The above capital expenditure commitments relate to open purchase orders, whereby work is still currently being undertaken at 30 June 2021 (WIP), or goods and/or services have not been provided to the Town at the end of the reporting period.

Contract liabilities for capital works:  
Local Roads and Community Infrastructure Program 259,255

**(b) Operating Expenditure Commitments**

- (i) The Town of East Fremantle is a member of the South West Group which operates under an agreed charter to collaborate on resource sharing and regional advocacy. Payments made to the South West Group are considered as a normal transaction with the Host Council (City of Melville). There is an annual fixed fee payable under the Charter, as detailed below:

	2021	2020
	\$	\$
Payable:		
- not later than one year	43,179	53,287
	43,179	53,287

- (ii) The Town of East Fremantle is a member of the Southern Metropolitan Regional Council (SMRC). Under the Establishment Agreement, member local governments are required to provide an annual contribution towards the operating expenses of the SMRC, covering the following activities; Governance, Office Project, Research and Development, Communication and Education.

	2021	2020
	\$	\$
Payable:		
- not later than one year	28,072	28,312
- later than one year but not later than five years	112,288	113,248
	140,360	141,560

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**22. ELECTED MEMBERS REMUNERATION**

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Mayor J. O'Neill</b>			
Mayor's annual allowance	28,000	28,000	25,000
Meeting attendance fees	25,000	25,000	25,000
Annual allowance for ICT expenses	3,500	3,000	3,000
	56,500	56,000	53,000
<b>Cr J. Harrington</b>			
Deputy Mayor's annual allowance	7,000	7,000	4,335
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,000	3,000
	26,004	25,500	22,839
<b>Cr K. Donovan</b>			
Meeting attendance fees	15,504	15,500	10,753
Annual allowance for ICT expenses	3,500	3,000	2,000
	19,004	18,500	12,753
<b>Cr A. McPhail</b>			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,000	3,000
	19,004	18,500	18,504
<b>Cr M. McPhail</b>			
Deputy Mayor's annual allowance	0	0	2,083
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,000	3,000
	19,004	18,500	20,587
<b>Cr D. Nardi</b>			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,000	3,000
	19,004	18,500	18,504
<b>Cr A. Natale</b>			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,000	3,000
	19,004	18,500	18,504
<b>Cr A. Watkins</b>			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,000	3,000
	19,004	18,500	18,504
<b>Cr C. Collinson</b>			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,000	2,000
	19,004	18,500	17,504
	215,532	211,000	200,699
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
Mayor's allowance	28,000	28,000	25,000
Deputy Mayor's allowance	7,000	7,000	6,418
Meeting attendance fees	149,032	149,000	144,281
Annual allowance for ICT expenses	31,500	27,000	25,000
	215,532	211,000	200,699



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**23. RELATED PARTY TRANSACTIONS**

**Key Management Personnel (KMP) Compensation Disclosure**

	2021 Actual \$	2020 Actual \$
The total of remuneration paid to KMP of the Town during the year are as follows:		
Short-term employee benefits	578,033	595,531
Post-employment benefits	90,178	95,333
Other long-term benefits	54,022	65,009
Termination benefits		
	722,233	755,873

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Town's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

**23. RELATED PARTY TRANSACTIONS (Continued)**

**Transactions with related parties**

Transactions between related parties and the Town are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2021 Actual \$	2020 Actual \$
Purchase of goods and services	663,532	706,073
Loan Repayments plus interest and Guarantee Fees	111,082	112,317
Annual contribution towards operating expenditure	31,900	25,738
<b>Amounts payable to related parties:</b>		
Trade and other payables	1,090	11,686

**Related Parties**

**The Town's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

*ii. Other Related Parties*

An associate person of KMP was employed by the Town under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Town.

*iii. Entities subject to significant influence by the Town*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

The Town of East Fremantle is a participant in the Canning Vale Regional Resource Recovery Centre (RRRC). The RRRC is controlled by a regional local government established in accordance with the Local Government Act 1995. The regional local government, being the Southern Metropolitan Regional Council, consists of four local governments which are participants in the Canning Vale RRRC. Participating local governments are required to contribute an annual fee to cover the capital cost in the establishment of the facility and pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs. Transactions between parties are on normal commercial terms.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**24. INVESTMENT IN ASSOCIATE**

**(a) Balance of investment in associate**

	2021 \$	2020 \$
Current assets	942,331	765,029
Non current assets	1,273,462	1,323,444
<b>Total assets</b>	<b>2,215,793</b>	<b>2,088,473</b>
Current liabilities	256,211	488,466
Non current liabilities	529,729	888,028
<b>Total liabilities</b>	<b>785,940</b>	<b>1,376,494</b>
<b>Net assets</b>	<b>1,429,853</b>	<b>711,979</b>
Net increase/(decrease) in share of associate entity's net assets	717,874	235,848
- Share of associates profit/(loss) from ordinary activities	324,767	21,238
- Share of associates other comprehensive income arising during the period	10,468	140,704
- Share of associates total comprehensive income arising during the period	335,235	161,942
<b>Balance at 1 July</b>	<b>1,094,618</b>	<b>932,676</b>
- Share of associates total comprehensive income arising during the period	335,235	161,942
<b>Balance at 30 June</b>	<b>1,429,853</b>	<b>1,094,618</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Investment in associates**

An associate is an entity over which the Town has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Town's share of net assets of the associate. In addition, the Town's share of the profit or loss of the associate is included in the Town's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Town's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**Investment in associates (Continued)**

Profits and losses resulting from transactions between the Town and the associate are eliminated to the extent of the Town's interest in the associate. When the Town's share of losses in an associate equals or exceeds its interest in the associate, the Town discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Town will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**24. INVESTMENT IN ASSOCIATES**

The Southern Metropolitan Regional Council (SMRC) is a statutory local government authority established in 1991 by the local governments of Canning, Cockburn, Fremantle, East Fremantle, Kwinana, Melville and Rockingham.

Contractual sharing arrangements exist between the Town and the Southern Metropolitan Regional Council (SMRC), a legal constituted regional local government entity, for the provision of waste services. Control of the SMRC rests with the SMRC Council, which is comprised of a member from each participant Council.

According to clause 8.4 of the Establishment Agreement, a decision to proceed with a project, by project participants, is required to be unanimous. All other decisions of the SMRC require a simple majority, with the exception of decisions requiring an absolute majority in accordance with the Local Government Act 1995 and the decision to consider a project proposal.

As the Town currently has 33.33% voting rights in the SMRC, it is considered to have significant influence over the SMRC and meets the definition of an associate under AASB 128.3. Investment in the SMRC as an associate is required by AASB 128.16 to be accounted for using the Equity Method.

Member local governments may participate in regional projects that are governed by a Participants Project Agreement. There are two core projects, being:

1. The Regional Resource Recovery Centre (RRRC) Project, and;
2. The Office Accommodation Project

Both projects were established through separate project participants' agreements. In addition to the above two projects, the support activities of the SMRC such as Administrative activities, Education and Marketing, Research and Development, are referred to as Existing Undertakings.

Over the period the following local governments have since withdrawn from the Regional Council: City of Canning in June 2010, City of Rockingham in June 2012, the City of Cockburn in June 2019 and City of Kwinana in June 2021.

**(a) Existing Undertakings**

The historical annual contributions made by Participants to the Existing Undertakings are used to determine the proportional contribution percentage of each Participant to the Existing Undertakings.  
The Town's share as at 30 June 2021:

SMRC Existing Undertakings Proportional Equity Share	4.38%	(2020: 4.39%)
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**(b) Regional Resource Recovery Centre (RRRC) Project**

RRRC Project Participants shall make an annual contribution towards the acquisition of any asset of a capital nature required by the Project, plus pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs.

The annual contribution shall be an amount which bears the same proportion to the cost of the acquisition disclosed in the Project Budget for the financial year as the Population of the Project Participant bears to the total of the Populations of all Project Participants.

The capital costs for each participating Local Government member is based on the Australian Bureau of Statistics population statistics. Each project participant will develop equity in the project equal to the relevant proportion of the total capital loan repayments made by that project participant.

The Town's share as at 30 June 2021:

RRRC Project Proportional Equity Share	5.35%	(2020: 5.34%)
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**RRRC - Lending Facility**

The Capital construction of the RRRC facility was funded by borrowings from Western Australian Treasury Corporation (WATC). The lending facility will be fully repaid on the 30 June 2023.

The SMRC administer the borrowings with the project participants making quarterly contributions equal to the repayment costs of these borrowings.

The Town guaranteed by way of agreement to its share of the loan liability to the SMRC and the WATC. The Town's estimated share of the project funding is based on population percentages as derived from the Australian Bureau of Statistics census. These are revised yearly over the life of the lending facility.

As at 30 June 2021, the balance outstanding against the lending facility stood at:	\$6,629,191
with the Town's share of this liability being:	\$203,516
using the current cost/profit sharing percentage of:	3.07%

**(c) Office Accommodation Project**

The Office Accommodation Project pertains to SMRC's Office located at 9 Aldous Place, Booragoon, Western Australia. The Town's equity share of the project is based on proportional population.  
The Town's share as at 30 June 2021:

Office Accommodation Project Proportional Equity Share	4.36%	(2020: 4.37%)
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**Office Accommodation - Lending facility**

As a SMRC participant, the Town has guaranteed by way of security to the Western Australian Treasury Corporation, a charge over its' general funds for its' share of any outstanding debenture borrowings provided for the SMRC administration building at 9 Aldous Place Booragoon. This facility has a limit of \$2 million.

As at 30 June 2021, the balance outstanding against the lending facility stood at:	\$1,800,000
with the Town's share of this liability being:	\$75,780

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**25. MAJOR LAND TRANSACTIONS**

The Town of East Fremantle did not participate in any major land transactions during the reporting period.

**26. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The Town of East Fremantle did not participate in any trading undertakings or major trading transactions during the reporting period.



TOWN OF EAST FREMANTLE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

27. RATING INFORMATION (Continued)

27. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$
GRV Commercial - Sporting Clubs General Rate	Concession	25.00%		43,055	42,476	0
				43,055	42,476	0
Total discounts/concessions (Note 27(a))				43,055	42,476	0

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects and reasons of the Waiver or Concession
GRV Commercial - Sporting Clubs General Rate	GRV Commercial - Where properties are categorised as 'Sporting Clubs - Commercial'	Due to the economic impact arising from social distancing, and the cessation of club activities, the Town will provide rate relief for the 2020/21 financial year in accordance with the Rates Concession Policy.

TOWN OF EAST FREMANTLE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

27. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	7/09/2020	0.00	0.00%	8.00%
<b>Option Two</b>				
First instalment	7/09/2020	0.00	0.00%	8.00%
Second instalment	11/01/2021	16.50	0.00%	8.00%
<b>Option Three</b>				
First instalment	7/09/2020	0.00	0.00%	8.00%
Second instalment	9/11/2020	16.50	0.00%	8.00%
Third instalment	11/01/2021	16.50	0.00%	8.00%
Fourth instalment	11/03/2021	16.50	0.00%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	37,046	30,000	34,564
Interest on instalment plan	0	0	36,350
Charges on instalment plan	37,670	42,000	40,854
	74,716	72,000	111,768



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**28. RATE SETTING STATEMENT INFORMATION**

Note	2020/21	2020/21	2020/21	2019/20		
	(30 June 2021 Carried Forward)	Budget (30 June 2021 Carried Forward)	(1 July 2020 Brought Forward)	(30 June 2020 Carried Forward)		
	\$	\$	\$	\$		
<b>(a) Non-cash amounts excluded from operating activities</b>						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
<b>Adjustments to operating activities</b>						
	Less: Profit on asset disposals	10(a)	(1,430)	0	(2,210)	(2,210)
	Population adjustment to SMRC Loan Balance		(2,522)	0	24,153	24,153
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,586)	0	0	0
	Less: Share of net profit of associates and joint ventures accounted for using the equity method		(324,767)	0	(21,238)	(21,238)
	Movement in receivables (non-current)		3,000	0	0	0
	Movement in pensioner deferred rates (non-current)		6,315	0	(8,063)	(8,063)
	Movement in employee benefit provisions (non-current)		(3,990)	0	35,504	35,504
	Add: Loss on disposal of assets	10(a)	80,927	0	37,165	37,165
	Add: Depreciation on non-current assets	10(b)	2,513,795	1,578,900	1,804,235	1,804,235
	<b>Non cash amounts excluded from operating activities</b>		<b>2,268,742</b>	<b>1,578,900</b>	<b>1,869,546</b>	<b>1,869,546</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
<b>Adjustments to net current assets</b>						
	Less: Reserves - cash backed	4	(985,793)	(1,398,981)	(991,251)	(991,251)
	Less: Restricted cash - contract liabilities		(316,844)	0	0	0
	Add: Current liabilities not expected to be cleared at end of year					
	- Current portion of borrowings	16(a)	104,343	95,160	177,797	177,797
	- Current portion of lease liabilities		37,499	0	36,635	36,635
	<b>Total adjustments to net current assets</b>		<b>(1,160,795)</b>	<b>(1,303,821)</b>	<b>(776,819)</b>	<b>(776,819)</b>
<b>Net current assets used in the Rate Setting Statement</b>						
	Total current assets		4,067,675	2,960,616	3,997,526	3,997,526
	Less: Total current liabilities		(2,330,631)	(1,656,795)	(2,993,837)	(2,993,837)
	Less: Total adjustments to net current assets		(1,160,795)	(1,303,821)	(776,819)	(776,819)
	<b>Net current assets used in the Rate Setting Statement</b>		<b>576,249</b>	<b>0</b>	<b>226,870</b>	<b>226,870</b>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**29. FINANCIAL RISK MANAGEMENT**

This note explains the Town's exposure to financial risks and how these risks could affect the Town's future financial performance.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rate</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Town does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Town's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Town to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Town to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	<b>Weighted Average Interest Rate</b>	<b>Carrying Amounts</b>	<b>Fixed Interest Rate</b>	<b>Variable Interest Rate</b>	<b>Non Interest Bearing</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2021</b>					
Cash and cash equivalents	0.04%	3,711,886	1,484,665	1,818,287	408,934
<b>2020</b>					
Cash and cash equivalents	0.44%	3,316,938	1,745,086	893,690	678,162

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% movement in interest rates on profit and loss and equity*	18,183	8,937

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Town manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Town does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 16(b).

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**29. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

**Trade and Other Receivables**

The Town's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Town manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Town to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Town was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Town applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

Infringements receivable aged more than three (3) years are presented to Council for write-off on an annual basis. These infringements are subsequently de-registered from Fines Enforcement Registry (FER).

The loss allowance as at 30 June 2021 for infringements receivables was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Infringements receivables					
Expected credit loss	22.34%	46.57%	64.63%	0.00%	
Gross carrying amount	30,014	16,591	18,454	0	65,059
Loss allowance	6,705	7,726	11,927	0	26,358
<b>30 June 2020</b>					
Infringements receivables					
Expected credit loss	0.00%	0.00%	78.14%	0.00%	
Gross carrying amount	31,209	22,527	13,438	0	67,174
Loss allowance			10,500		10,500

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2021</b>					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	10,512	226	0	6,064	16,802
Loss allowance	0	0	0	0	0
<b>30 June 2020</b>					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	12,260	0	622	2,710	15,592
Loss allowance	0	0	0	0	0

TOWN OF EAST FREMANTLE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

29. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Town manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(e).

The contractual undiscounted cash flows of the Town's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2021</b>					
Payables	1,192,841	0	0	1,192,841	1,192,841
Borrowings	104,343	174,953	0	279,296	279,296
Contract liabilities	328,153	0	0	328,153	328,153
Lease liabilities	44,546	178,185	96,517	319,248	291,264
	1,669,883	353,138	96,517	2,119,538	2,091,554
<b>2020</b>					
Payables	2,080,598	0	0	2,080,598	2,080,598
Borrowings	177,797	204,842	0	382,639	382,639
Lease liabilities	44,651	178,604	141,395	364,650	322,923
	2,303,046	383,446	141,395	2,827,887	2,786,160



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**30. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Town of East Fremantle is not aware of any material events occurring after the end of the reporting period that may impact these financial statements.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS**

During the year, the Town adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

**(a) AASB 1059 Service Concession Arrangements: Grantors**

The Town does not meet the definition of a grantor for any contractual agreements in the year ended 30 June 2021 and as such does not have any service concession arrangements in place. The Town will need to consider AASB 1059 once the East Fremantle Oval precinct is redeveloped and a management body is appointed to manage the facility.

**(b) AASB 2018-7 Amendments to the Australian Accounting Standards - Definition of Material**

The Town understands the new requirement in AASB 2018-7 which introduces the concept of obscuring financial information in the preparation of the Annual Financial Statements, together with the existing requirements in considering materiality of omitting or misstating financial information when preparing financial statements.

The Town will ensure that the Annual Financial Statements will not contain immaterial information which then obscures the users understanding in making decisions based on the information provided in the financial statements.

In making disclosures, the Town will ensure that these are made in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996, and all applicable Australian Accounting Standards.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**32. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Developer Cash in Lieu	376,663	1,312	(240,965)	137,010
	376,663	1,312	(240,965)	137,010

Developer cash in lieu contributions for parking were included in the Town's 2021/22 annual budget as a transfer to reserve. This satisfies the requirement set out in the Planning and Development (Local Planning Schemes) Regulations 2015.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**33. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town's operational cycle. In the case of liabilities where the Town 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 or non-current based on the Town's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Town applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Town contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Town contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Town would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Town selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Town are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Town gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Town's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**34. ACTIVITIES/PROGRAMS**

Town operations as disclosed in these financial statements encompass the following service orientated activities/programs.

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes the activities of members of Council and the administrative support available assisting elected members and ratepayers on matters which do not concern specific council services but are strategic in nature.
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the allocation to services.</p>	Rating, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to ensure bushfire prevention, animal control and community safety.</p>	Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p><b>HEALTH</b> To provide an operational framework for environmental and community health.</p>	Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.
<p><b>EDUCATION AND WELFARE</b> To provide assistance to senior citizens welfare and home and community care.</p>	Provision and maintenance of home and community care programs including in home care, senior outings and respite
<p><b>HOUSING</b> To assist with housing for staff and the community.</p>	Provision and maintenance of residential rental properties.
<p><b>COMMUNITY AMENITIES</b> To provide community amenities and other infrastructure as required by the community.</p>	Rubbish collection, recycling and disposal, joint maintenance of SMRC waste management facility, administration of Town Planning Schemes, heritage protection and townscapes, maintenance of urban stormwater drainage and protection of the environment.
<p><b>RECREATION AND CULTURE</b> To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well being and health and community.</p>	The provision and maintenance of various community infrastructure including public halls, recreation grounds, sports pavilions, playgrounds, parks, gardens, beaches and the joint operation of the City of Fremantle Library.
<p><b>TRANSPORT</b> To provide safe, effective and efficient transport infrastructure to the community.</p>	Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning and lighting of streets.
<p><b>ECONOMIC SERVICES</b> To help promote the Town and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion activities and building control.
<p><b>OTHER PROPERTY AND SERVICES</b> To monitor and control plant and depot operations, and to provide other property services not included elsewhere.</p>	Private works operation, plant operating costs, depot operations and unclassified property functions.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**35. FINANCIAL RATIOS**

	2021 Actual	2020 Actual	2019 Actual
Current ratio	1.38	1.01	1.50
Asset consumption ratio*	0.55	0.59	0.57
Asset renewal funding ratio	1.37	1.43	1.70
Asset sustainability ratio*	0.33	1.86	0.77
Debt service cover ratio	16.65	9.58	11.48
Operating surplus ratio	(0.07)	(0.08)	(0.02)
Own source revenue coverage ratio	0.81	0.82	0.89

\*The Town has restated the Asset Consumption Ratio and the Asset Sustainability Ratio for the 19/20 and 18/19 comparative years.

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Town of East Fremantle

To the Councillors of the Town of East Fremantle

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Town of East Fremantle (Town) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Town of East Fremantle:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Town for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Town in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Town is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Town.

The Council is responsible for overseeing the Town's financial reporting process.

### **Auditor's responsibility for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **Report on other legal and regulatory requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Town:
  - a) The operating surplus ratio as reported in Note 35 of the financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the current year and past 2 years.
- (ii) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law was identified during the course of my audit:
  - a) Evidence was not consistently retained to demonstrate whether changes to the supplier master file, including bank account details, were authorized by an officer other than the person making the amendment. This increases the risk that unauthorized changes may be made, resulting in errors or funds being inappropriately transferred. Our audit did not identify any instances of unauthorized changes.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.



Attachment -3

**Confidential Attachment**

Attachment -4

**Confidential Attachment**

**Confidential Attachment**

## 10.2 2202 MID-YEAR REVIEW OF 2021-22 BUDGET FOR PERIOD 1 JULY 2021 TO 31 DECEMBER 2021 - REPORT

<b>Report Reference Number</b>	ACR-212
<b>Prepared by</b>	Sam Dolzadelli, Manager Finance
<b>Supervised by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Meeting date</b>	Tuesday, 22 February 2022
<b>Voting requirements</b>	Absolute Majority
<b>Documents tabled</b>	Nil.
<b>Attachments</b>	<ol style="list-style-type: none"> <li>Statement of Financial Activity by Nature and Type and Schedule of Chart of Accounts</li> </ol>

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### PURPOSE

The Committee is requested to consider the budget review as presented in the Statement of Financial Activity by Nature and Type for the period 1 July 2021 to 31 December 2021 and recommend the budget review for approval by Council.

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### EXECUTIVE SUMMARY

The *Local Government (Financial Management) Regulations 1996*, regulation 33A, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

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### BACKGROUND

A Statement of Financial Activity incorporating year to date budget variations and forecasts to 30 June 2022 for the period ending 31 December 2021 is presented to Council to consider.

Forecasts for the 30 June 2022 have been assigned to all accounts, resulting in a forecast surplus/deficit position of \$0 which is equal to the adopted budget (surplus of nil) and favourable in comparison with the amended budget (deficit of \$73,719) prior to the amendment to the opening funding position. It is to be noted that the amendment to the opening surplus as presented to Council at the February OCM puts the current budget position in a surplus of \$243,125, due to the LRCIP funding received in 20/21 being originally excluded from the brough-forward funding position, although already allocated against capital expenditure items.

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### CONSULTATION

Budget Managers  
Executive Leadership Team

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### STATUTORY ENVIRONMENT

Regulation 33A (Review of Budget) of the *Local Government (Financial Management) Regulations 1996*, as amended, requires the local government to carry out a review of its annual budget between 1 January and 31 March each year as follows:

#### **33A. Review of budget**



- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
  - (2A) *The review of an annual budget for a financial year must —*
    - (a) *consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
    - (b) *consider the local government’s financial position as at the date of the review; and*
    - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
  - (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
  - (3) *A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
- \*Absolute majority required.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

#### POLICY IMPLICATIONS

Significant Accounting Policies are adopted by Council on an annual basis. These policies are used in the preparation of the statutory reports submitted to Council.

#### FINANCIAL IMPLICATIONS

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2021/22 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

*In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2020/21 for reporting material variances shall be:*

- (a) *10% of the amended budget; or*
- (b) *\$10,000 of the amended budget.*

*whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.*

#### STRATEGIC IMPLICATIONS

The matter being put to the Committee is not likely to have a direct impact on the strategies of the Council.

*4.9 A financially sustainable Town – Provide financial management services to enable the Town to sustainably provide services to the community.*

#### RISK IMPLICATIONS

*Risks*

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council does not approve the schedule of budget variations impacting service delivery	Rare (1)	Moderate (3)	Low (1-4)	SERVICE INTERRUPTION Prolonged interruption of services - additional resources; performance affected <1 month	Accept Officer Recommendation

*Risk Matrix*

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

<b>Risk Rating</b>	3
<b>Does this item need to be added to the Town’s Risk Register</b>	NO
<b>Is a Risk Treatment Plan Required</b>	No

SITE INSPECTION

Not Applicable.

COMMENT

A budget review was undertaken during January 2022 based on the December 2021 financial statements in accordance with the requirements of the *Local Government (Financial Management) Regulation 33A*.

In discussing proposed budget amendments, recommended budget variations are categorised as either Favourable, Unfavourable or Contra. This status relates to their impact on the Town’s net current asset position. As an example, a project that is fully funded by grants or reserves would generally be a contra entry – that is, it will have a nil impact on net current assets as the expenditure is fully supported by specific source funding. The balance of net current assets is a key indicator of the Town’s ability to meet its debts and obligations as and when they fall due, and its financial flexibility in responding to opportunities, such as dollar for dollar grants, as and when required.

In constructing the mid-year budget review, forecasts for the 30 June 2022 have been assigned to all accounts and are being reported in the Statement of Financial Activity by Nature and Type at a summary level. A copy of the Statement of Financial Activity by Nature and Type is provided below and in attachment 1:

STATEMENT OF FINANCIAL ACTIVITY										
(By Nature or Type)										
For the Period Ended 31 December 2021										
	Note	Annual Budget - Hardcoded	Annual Budget - Synergy	Current Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Forecast 30 June 2022
		\$			\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	689,520	689,520	893,093	893,093	893,093	0	0%		893,093
<b>Revenue from operating activities</b>										
Rates	9	8,289,211	8,289,211	8,299,919	8,287,919	8,292,825	4,906	0%		8,299,919
Operating grants, subsidies and contributions		984,759	984,759	1,027,902	657,535	658,203	668	0%		1,083,852
Fees and Charges		1,328,630	1,328,630	1,341,630	848,094	816,591	(81,503)	(4%)		1,284,055
Interest Earnings		105,000	105,000	105,000	72,500	49,209	(23,291)	(32%)	▼	70,000
Other Revenue		165,689	165,689	165,689	158,214	203,677	45,463	29%	▲	218,860
Profit on asset disposals	8	148,940	148,940	148,940	110,822	32,651	(78,171)	(71%)		92,652
		<b>11,022,229</b>	<b>11,022,229</b>	<b>11,089,080</b>	<b>10,135,084</b>	<b>10,053,156</b>				<b>11,049,338</b>
<b>Expenditure from operating activities</b>										
Employee Costs		(4,429,855)	(4,429,855)	(4,429,855)	(2,247,537)	(2,250,778)	(3,241)	(0%)		(4,432,265)
Materials and Contracts		(3,893,041)	(3,893,041)	(3,989,471)	(1,857,654)	(1,557,583)	300,071	16%	▲	(3,931,365)
Utility Charges		(287,750)	(287,750)	(287,750)	(134,862)	(105,951)	28,911	21%	▲	(269,350)
Depreciation on Non-Current Assets		(2,571,177)	(2,571,177)	(2,571,177)	(1,285,588)	(1,046,452)	239,136	19%	▲	(2,075,935)
Interest Expenses		(22,500)	(22,500)	(22,500)	(11,250)	(3,461)	7,789	69%		(16,500)
Insurance Expenses		(215,216)	(215,216)	(199,937)	(199,937)	(197,780)	2,157	1%		(201,225)
Other Expenditure		(775,034)	(775,034)	(775,034)	(542,034)	(496,119)	45,915	8%		(762,257)
Loss on asset disposals	8	0	0	0	0	(4,738)	(4,738)			(4,738)
		<b>(12,194,573)</b>	<b>(12,194,573)</b>	<b>(12,275,724)</b>	<b>(6,278,862)</b>	<b>(5,662,862)</b>				<b>(11,693,635)</b>
<b>Operating activities excluded from budget</b>										
Add back Depreciation		2,571,177	2,571,177	2,571,177	1,285,588	1,046,452	(239,136)	(19%)	▼	2,075,935
Adjust (Profit)/Loss on Asset Disposal	8	(148,940)	(148,940)	(148,940)	(110,822)	(27,913)	82,909	(75%)		(87,914)
Movement in accrued income (non-current)		0	0	0	0	(12,813)				0
		<b>2,422,237</b>	<b>2,422,237</b>	<b>2,422,237</b>	<b>1,174,766</b>	<b>1,005,726</b>	(156,227)	(14%)		<b>1,988,021</b>
<b>Amount attributable to operating activities</b>		<b>1,249,893</b>	<b>1,249,893</b>	<b>1,235,593</b>	<b>5,030,988</b>	<b>5,396,020</b>				<b>1,343,724</b>
<b>Investing activities</b>										
Non-operating Grants, Subsidies and Contributions	11	10,317,662	10,317,662	11,081,312	145,122	145,122	0	0%		3,581,312
Proceeds from Disposal of Assets	8	240,660	240,660	252,660	66,788	66,788	0	0%		136,788
Purchase of Property, Plant and Equipment		(15,730,400)	(15,730,400)	(16,525,900)	(576,900)	(296,992)	279,908	49%	▲	(3,653,891)
Purchase and Construction of Infrastructure		(765,064)	(765,064)	(784,393)	(435,094)	(247,424)	187,670	43%	▲	(854,536)
<b>Amount attributable to investing activities</b>		<b>(5,937,142)</b>	<b>(5,937,142)</b>	<b>(5,976,321)</b>	<b>(800,084)</b>	<b>(332,506)</b>				<b>(790,327)</b>
<b>Financing Activities</b>										
Transfers from Reserves	7	1,264,366	1,264,366	1,357,397	0	0	0			1,385,937
Payments for principal portion of lease liabilities		(45,000)	(45,000)	(45,000)	(32,500)	(30,302)	2,198	7%		(45,000)
Repayment of borrowings	10	(95,160)	(95,160)	(95,160)	(47,580)	(50,998)	(3,418)	(7%)		(101,996)
Proceeds from new borrowings		5,000,000	5,000,000	5,000,000	0	0				0
Transfers to Reserves	7	(2,126,477)	(2,126,477)	(2,126,477)	(137,010)	(137,277)	(267)	(0%)		(2,685,431)
<b>Amount attributable to financing activities</b>		<b>3,997,729</b>	<b>3,997,729</b>	<b>4,090,760</b>	<b>(217,090)</b>	<b>(218,577)</b>				<b>(1,446,490)</b>
Closing Funding Surplus (Deficit)	3	0	0	243,125	4,906,907	5,738,030	831,123	17%	▲	-

The following high-level snapshot of the budget impact of proposed variations on the Statement of Financial Activity by Program is provided:

- Forecast total operating revenue \$11,049,338 versus amended budget of \$11,089,080 (unfavourable variance of \$39,742);
- Forecast total operating expenditure of \$11,693,635 versus amended budget of \$12,275,724 (favourable variance of \$582,089 – includes depreciation non-cash variance of \$495,242);
- Forecast total depreciation expense of \$2,075,935 versus amended budget of \$2,571,177 (non-cash variance, attributable to decrease in depreciation rates/decrease in valuation of Town’s infrastructure assets as per 2021 revaluation);
- Forecast total capital expenditure of \$4,508,427 versus amended budget of \$17,310,293 (decrease of \$12,801,866 - \$12.63m reduction in EF Oval budget and reduced plant replacement for 21/22)
- Forecast transfers from reserve of \$1,385,937 versus amended budget of \$1,357,397
- Forecast proceeds from new borrowings of \$0 versus amended budget of \$5,000,000
- Forecast transfer to reserves of \$2,685,431 versus amended budget of \$2,126,477 (increase in transfer to EF Oval reserve and contra transfer in/out for waste reserve)

A complete schedule of forecasts as at 30 June 2022 is included within attachment 1. There are a number of variations at income/expenditure code level; however, comparatives between actuals and year to date budget are assessed at general ledger account level, and therefore, any minor variances between IE code allocations (notably the 340/500 IE Codes) does not impact on the materiality of reporting.

The significant changes in forecasts for Council information and approval are:

Account Number	Account Description	Nature and Type Category	21/22 Current Budget	21/22 Forecast (Amended Budget)	Favourable (F) Unfavourable (U) Contra (C)	Comment
00405	Non-cash Admin – Profit on asset disposals	Profit on asset disposals	\$20,194	\$0	U	Decreased plant replacement program. Profit/loss on sale does not impact funding position, proceeds on sale does.
004075	Non-cash Health – Profit on asset disposals	Profit on asset disposals	\$14,520	\$0	U	Decreased plant replacement program. Profit/loss on sale does not impact funding position, proceeds on sale does.
004082	Non-cash Care of Families and Children – Profit on asset disposals	Profit on asset disposals	\$40,920	\$0	U	Decreased plant replacement program. Profit/loss on sale does not impact funding position, proceeds on sale does.
004142	Non-cash Unclassified Property – Profit on asset disposals	Profit on asset disposals	\$17,839	\$45,000	F	Revised estimate on sale values due to current economic climate. Profit/loss on sale does not impact funding position, proceeds on sale does.

I03059	Interest Earnings – Rates Penalty	Interest Earnings	\$35,000	\$22,000	U	Decrease in rates penalties due to increase in collection rate
I03060	Fees and charges – Legal Costs recovered	Fees and charges	\$35,000	\$15,000	C	Reduction in legal fees to recoup. Offset by legal costs incurred E03257.
I03188	Interest Earnings – Muni Investments	Interest Earnings	\$20,000	\$5,000	U	Low interest rate environment remains
I04088	Other Revenue – Admin	Other Revenue	\$5,000	\$18,000	F	LSL recouped from other Councils and insurance credits
I08081	Fees and charges – CHSP Sundry Income	Fees and charges	\$95,000	\$35,000	U	Reduction in income due to Covid, over-budgeted
I08086	Fees and charges – CHSP Centre Based Respite	Fees and charges	\$50,000	\$35,000	U	Reduction in income due to Covid, over-budgeted
I08088	Operating grants – Commonwealth – CHSP	Operating grants, subsidies and contributions	\$591,000	\$606,371	F	Variation to funding unit rates, increase in funding
I09081	Fees and charges – Housing – Council Owned – Rent	Fees and charges	\$77,000	\$88,000	F	Under-budgeted
I11158	Operating grants – CHRMAP	Operating grants, subsidies and contributions	\$23,875	\$53,875	F	Funding secured from DBCA
I13182	Fees and charges – BCITF Receipts	Fees and charges	\$30,000	\$15,000	U	Reduced permits/applications versus forecast
I14083	Other Revenue – Insurance recovered	Other Revenue	\$0	\$50,000	F	Worker's comp recouped and insurance claims
I14085	Fees and charges – Rent – 128 George St	Fees and charges	\$17,250	\$30,000	F	New short-term lease
I11159	Loan Proceeds – EF Oval Redevelopment	Financing activities	\$5,000,000	\$0	C	Loan to not be drawn down on in 21/22, reduced capital expenditure
I11160	Non-operating grants – State – EF Oval Redevelopment	Non-operating grants, subsidies and contributions	\$10,000,000	\$2,500,000	C	Reduction in grant income for 21/22, as second milestone payment not expected until 22/23
001622	Other expenditure – Bank Fees	Other expenditure	(\$30,000)	(\$50,000)	U	To incorporate all bank fees into the one GL account
E03257	Materials and contracts – Rate debt recovery costs	Materials and contracts	(\$35,000)	(\$15,000)	C	Expenditure is recouped in account I03060. Reduced legal costs due to less debt recovery issues



E04204	Materials and contracts – OHS Work Plan	Materials and contracts	(\$25,000)	(\$7,500)	F	Reduced as original budget included provision for contribution to shared WHS resource, not to occur in 21/22
E04210	Materials and contracts – Staff placement fees	Materials and contracts	(\$10,000)	(\$22,222)	U	Additional staff placement fees for backfill roles through agencies
E04221	Materials and contracts – Computer Systems and Licenses	Materials and contracts	(\$236,000)	(\$266,000)	U	New ICT contract. Additional cost predominantly relates to an uplift in support costs.
E04251	Materials and contracts – Website developments	Materials and contracts	(\$25,000)	(\$5,000)	F	Reduced for 21/22, projects to come in outward years
E08210	Materials and contracts – CHSP Service Unit	Materials and contracts	(\$49,250)	(\$28,000)	F	Reduced costs with reduced services
E10106	Materials and contracts – Waste Collection – Parks and reserves	Materials and contracts	(\$6,500)	(\$23,000)	C	Budget allocated to incorrect account, swap with below
E10107	Materials and contracts – Waste Collection – Street Bins	Materials and contracts	(\$23,000)	(\$6,500)	C	Budget allocated to incorrect account, swap with above
E10109	Materials and contracts – Waste Disposal – Recycling	Materials and contracts	(\$120,500)	(\$60,000)	F	Actual unit rate per tonne halved compared to budget
E10110	Materials and contracts – Waste Disposal – General Waste	Materials and contracts	(\$137,000)	(\$150,000)	U	Increase in waste tonnages versus forecast
E10232	Materials and contracts – RRRCC Overhead contribution	Materials and contracts	(\$119,000)	(\$145,000)	U	Increase in waste tonnages versus forecast
E10267	Materials and contracts – Riverside Road ramps/boat pens	Materials and contracts	(\$30,000)	(\$50,000)	U	Work to be done on mooring pens/pylons
E11213	Materials and contracts – EF Oval Maintenance	Materials and contracts	(\$25,000)	(\$50,000)	U	Emergency bore/pump maintenance and replacement glass
E11217	Utility charges – EF Lacrosse	Utility charges	(\$25,000)	(\$8,000)	F	Over-budgeted due to one-off payment 20/21, reduced usage
E11219	Materials and contracts	Materials and contracts	(\$10,000)	(\$25,000)	U	Additional turf maintenance
E11263	Materials and contracts – EF Festival	Materials and contracts	(\$135,373)	(\$120,000)	F	Festival delivered under-budget

E11271	Materials and contracts – Removal of HMAS Fencing	Materials and contracts	(\$60,000)	(\$0)	C	Not going ahead, budget re-allocated to E11637
E12231	Materials and contracts – Tree replacements	Materials and contracts	(\$40,000)	(\$52,000)	U	Additional budget provision
E13206	Other expenditure – Building Services Levy	Other expenditure	(\$40,000)	(\$25,000)	F	Reduced
E13207	Other expenditure – BCITF Payments	Other expenditure	(\$30,000)	(\$10,000)	F	Reduced
000215	Transfer to Waste Reserve	Financing activities – Transfer to reserves	(\$1,042,250)	(\$1,220,436)	C	Contra entry for waste transfer in/out to capture direct waste costs
002421	Transfer to EF Oval Redevelopment Reserve	Financing activities – Transfer to reserves	(\$400,502)	(\$777,270)	U	Additional savings identified and surplus transferred to EF Oval Reserve. Unfavourable as reduces surplus, however favourable as increases reserve balance.
E04629	Capex - Plant and equipment - Admin	Investing activities – PPE	(\$80,200)	(\$0)	F	Reduced plant replacement program due to supply chain issues
E07404	Capex - Plant and equipment – Health	Investing activities – PPE	(\$24,200)	(\$0)	F	Reduced plant replacement program due to supply chain issues
E08626	Capex - Plant and equipment – CHSP	Investing activities – PPE	(\$68,200)	(\$0)	F	Reduced plant replacement program due to supply chain issues
E10648	Capex - Plant and equipment – Town Planning	Investing activities – PPE	(\$34,000)	(\$0)	F	Reduced plant replacement program due to supply chain issues
E11637	Capex – Infrastructure - Youth Facilities Upgrades	Investing activities - Infrastructure	(\$70,000)	(\$120,000)	C	Moved budget from E11271
E11715	Capex – Buildings – Other Recreation and sport	Investing activities – PPE	(\$15,262,000)	(\$2,550,000)	C	EF Oval Redevelopment, expenditure reduced in-line with income reduction due to reduced works in 21/22. \$80k moved to E14605
E11727	Capex – Infrastructure – Henry Jeffery Resurfacing and turf upgrades	Investing activities – Infrastructure	(\$121,594)	(\$133,000)	U	Under-budgeted originally
E11741	Capex – Plant and equipment – EF Oval Commemorative Artwork	Investing activities – PPE	(\$52,500)	(\$26,250)	F	Reduced to half milestone payment for 21/22

E12823	Capex – Infrastructure Drainage	Investing activities – Infrastructure	(\$203,000)	(\$217,097)	U	Under-budgeted
E14605	Capex – Buildings – Various building upgrades	Investing activities – PPE	(\$0)	(\$80,000)	C	Moved budget from E11715

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**CONCLUSION**

Nil.

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**OFFICER RECOMMENDATION / COMMITTEE RESOLUTION**
**Committee Resolution Choose an item.2202**
**OFFICER RECOMMENDATION**

That the Audit Committee recommend Council:

1. Approve the mid-year budget review as per the forecast figures disclosed in the attached Statement of Financial Activity by Nature and Type for the period ending 31 December 2021, and as detailed in the schedule of chart of accounts in attachment 1.
2. Note the following budget adjustments to headline figures in the Statement of Financial Activity:

<b>Opening Surplus</b>			<b>\$243,125</b>
<b>Description</b>	<b>Current Budget</b>	<b>Forecast 30 June</b>	<b>Variance</b>
Operating Revenue	\$11,089,080	\$11,049,338	(\$39,742)
Operating Expenditure	(\$12,275,724)	(\$11,693,635)	\$582,089
Non-Cash Items	\$2,422,237	\$1,988,021	(\$434,216)
Capital Expenditure	(\$17,310,293)	(\$4,508,427)	\$12,801,866
Non-Operating Revenue	\$11,333,972	\$3,718,100	(\$7,615,872)
Transfers to Reserves	(\$2,126,477)	(\$2,685,431)	(\$558,954)
Transfer from Reserves	\$1,357,397	\$1,385,937	\$28,540
Repayment of borrowings	(\$95,160)	(\$101,996)	(\$6,836)
Proceeds from new borrowings	\$5,000,000	\$0	(\$5,000,000)
<b>Change in Net Current Assets</b>			<b>\$0</b>

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**REPORT ATTACHMENTS**

Attachments start on the next page

**STATEMENT OF FINANCIAL ACTIVITY  
(By Nature or Type)  
For the Period Ended 31 December 2021**

	Note	Annual Budget - Hardcoded	Annual Budget - Synergy	Current Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Forecast 30 June 2022
		\$			\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	3	<b>689,520</b>	<b>689,520</b>	<b>893,093</b>	<b>893,093</b>	<b>893,093</b>	0	0%		<b>893,093</b>
<b>Revenue from operating activities</b>										
Rates	9	8,289,211	8,289,211	8,299,919	8,287,919	8,292,825	4,906	0%		8,299,919
Operating grants, subsidies and contributions		984,759	984,759	1,027,902	657,535	658,203	668	0%		1,083,852
Fees and Charges		1,328,630	1,328,630	1,341,630	848,094	816,591	(31,503)	(4%)		1,284,055
Interest Earnings		105,000	105,000	105,000	72,500	49,209	(23,291)	(32%)	▼	70,000
Other Revenue		165,689	165,689	165,689	158,214	203,677	45,463	29%	▲	218,860
Profit on asset disposals	8	148,940	148,940	148,940	110,822	32,651	(78,171)	(71%)		92,652
		<b>11,022,229</b>	<b>11,022,229</b>	<b>11,089,080</b>	<b>10,135,084</b>	<b>10,053,156</b>				<b>11,049,338</b>
<b>Expenditure from operating activities</b>										
Employee Costs		(4,429,855)	(4,429,855)	(4,429,855)	(2,247,537)	(2,250,778)	(3,241)	(0%)		(4,432,265)
Materials and Contracts		(3,893,041)	(3,893,041)	(3,989,471)	(1,857,654)	(1,557,583)	300,071	16%	▲	(3,931,365)
Utility Charges		(287,750)	(287,750)	(287,750)	(134,862)	(105,951)	28,911	21%	▲	(269,350)
Depreciation on Non-Current Assets		(2,571,177)	(2,571,177)	(2,571,177)	(1,285,588)	(1,046,452)	239,136	19%	▲	(2,075,935)
Interest Expenses		(22,500)	(22,500)	(22,500)	(11,250)	(3,461)	7,789	69%		(16,500)
Insurance Expenses		(215,216)	(215,216)	(199,937)	(199,937)	(197,780)	2,157	1%		(201,225)
Other Expenditure		(775,034)	(775,034)	(775,034)	(542,034)	(496,119)	45,915	8%		(762,257)
Loss on asset disposals	8	0	0	0	0	(4,738)	(4,738)			(4,738)
		<b>(12,194,573)</b>	<b>(12,194,573)</b>	<b>(12,275,724)</b>	<b>(6,278,862)</b>	<b>(5,662,862)</b>				<b>(11,693,635)</b>
<b>Operating activities excluded from budget</b>										
Add back Depreciation		2,571,177	2,571,177	2,571,177	1,285,588	1,046,452	(239,136)	(19%)	▼	2,075,935
Adjust (Profit)/Loss on Asset Disposal	8	(148,940)	(148,940)	(148,940)	(110,822)	(27,913)	82,909	(75%)		(87,914)
Movement in accrued income (non-current)		0	0	0	0	(12,813)				0
		<b>2,422,237</b>	<b>2,422,237</b>	<b>2,422,237</b>	<b>1,174,766</b>	<b>1,005,726</b>	<b>(156,227)</b>	<b>(14%)</b>		<b>1,988,021</b>
<b>Amount attributable to operating activities</b>		<b>1,249,893</b>	<b>1,249,893</b>	<b>1,235,593</b>	<b>5,030,988</b>	<b>5,396,020</b>				<b>1,343,724</b>
<b>Investing activities</b>										
Non-operating Grants, Subsidies and Contributions	11	10,317,662	10,317,662	11,081,312	145,122	145,122	0	0%		3,581,312
Proceeds from Disposal of Assets	8	240,660	240,660	252,660	66,788	66,788	0	0%		136,788
Purchase of Property, Plant and Equipment		(15,730,400)	(15,730,400)	(16,525,900)	(576,900)	(296,992)	279,908	49%	▲	(3,653,891)
Purchase and Construction of Infrastructure		(765,064)	(765,064)	(784,393)	(435,094)	(247,424)	187,670	43%	▲	(854,536)
<b>Amount attributable to investing activities</b>		<b>(5,937,142)</b>	<b>(5,937,142)</b>	<b>(5,976,321)</b>	<b>(800,084)</b>	<b>(332,506)</b>				<b>(790,327)</b>
<b>Financing Activities</b>										
Transfers from Reserves	7	1,264,366	1,264,366	1,357,397	0	0	0			1,385,937
Payments for principal portion of lease liabilities		(45,000)	(45,000)	(45,000)	(32,500)	(30,302)	2,198	7%		(45,000)
Repayment of borrowings	10	(95,160)	(95,160)	(95,160)	(47,580)	(50,998)	(3,418)	(7%)		(101,996)
Proceeds from new borrowings		5,000,000	5,000,000	5,000,000	0	0				0
Transfers to Reserves	7	(2,126,477)	(2,126,477)	(2,126,477)	(137,010)	(137,277)	(267)	(0%)		(2,685,431)
<b>Amount attributable to financing activities</b>		<b>3,997,729</b>	<b>3,997,729</b>	<b>4,090,760</b>	<b>(217,090)</b>	<b>(218,577)</b>				<b>(1,446,490)</b>
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>243,125</b>	<b>4,906,907</b>	<b>5,738,030</b>	<b>831,123</b>	<b>17%</b>	▲	<b>-</b>



Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E04629	Plant & Equipment - Light Fleet - Capex - Renewal - Administration	430	Non Operating Exp Transactions	\$80,200.00	\$80,200.00	\$80,200.00	\$0.00	\$0.00	\$0.00	\$0.00
E04632	Plant & Equipment - Mobile Plant - Capex - New - Administration	430	Non Operating Exp Transactions	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
E04634	Furniture & Equipment - IT Equipment - Capex - New - Administration	430	Non Operating Exp Transactions	\$0.00	\$11,000.00	\$0.00	\$0.00	\$13,324.62	\$13,324.62	\$13,200.00
E04635	Plant & Equipment - Equipment - Capex - New - Administration	430	Non Operating Exp Transactions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
E07404	Plant & Equipment - Light Fleet - Capex - Renewal - Health Inspection & Admin	430	Non Operating Exp Transactions	\$24,200.00	\$24,200.00	\$24,200.00	\$0.00	\$0.00	\$0.00	\$0.00
E08626	Plant & Equipment - Light Fleet - Capex - Renewal - Care of Families & Children	430	Non Operating Exp Transactions	\$68,200.00	\$68,200.00	\$68,200.00	\$0.00	\$0.00	\$0.00	\$0.00
E10648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	430	Non Operating Exp Transactions	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	\$0.00	\$0.00	\$0.00
E11622	Capex - Lee Park - Bore Renewal	430	Non Operating Exp Transactions	\$0.00	\$34,000.00	\$34,000.00	\$24,980.00	\$0.00	\$24,980.00	\$24,980.00
E11637	Miscellaneous Sports and Recreation Infrastructure - Youth Facilities Upgrades	430	Non Operating Exp Transactions	\$70,000.00	\$70,000.00	\$34,999.98	\$0.00	\$0.00	\$0.00	\$120,000.00
E11685	P&E - Acquisition of Public Art (Outdoor Sculpture) - CapEx - Other Culture	430	Non Operating Exp Transactions	\$45,000.00	\$45,000.00	\$22,500.00	\$13,090.00	\$13,090.00	\$26,590.00	\$45,000.00
E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	430	Non Operating Exp Transactions	\$15,262,000.00	\$15,262,000.00	\$131,000.04	\$163,645.67	\$26,305.45	\$189,951.12	\$2,550,000.00
E11716	Plant & Equipment - Light Fleet - Capex - Renewal - Other Recreation & Sport	430	Non Operating Exp Transactions	\$28,600.00	\$28,600.00	\$28,600.00	\$0.00	\$0.00	\$0.00	\$28,600.00
E11718	Plant & Equipment - Heavy Fleet - Capex - Renewal - Other Recreation & Sport	430	Non Operating Exp Transactions	\$100,000.00	\$100,000.00	\$100,000.00	\$90,084.05	\$0.00	\$90,084.05	\$90,084.00
E11724	Infrastructure - Parks & Ovals - Lighting - Capex - New - Other Recreation & Sport	430	Non Operating Exp Transactions	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00
E11726	Infrastructure - Parks & Ovals - Irrigation/Bores - Capex - New - Other Recreation & Sport	430	Non Operating Exp Transactions	\$0.00	\$30,000.00	\$30,000.00	\$27,127.80	\$0.00	\$27,127.80	\$36,000.00
E11727	Infrastructure - Parks & Ovals - Turf - Capex - New - Other Recreation & Sport	430	Non Operating Exp Transactions	\$121,594.00	\$121,594.00	\$121,594.00	\$112,100.00	\$682.50	\$112,782.50	\$133,000.00
E11728	Infrastructure - Parks & Ovals - Ancillary - Capex - Renewal - Other Recreation & Sport	430	Non Operating Exp Transactions	\$44,500.00	\$44,500.00	\$44,500.00	\$4,471.15	\$0.00	\$4,471.15	\$37,500.00
E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	430	Non Operating Exp Transactions	\$0.00	\$720,000.00	\$0.00	\$3,205.00	\$7,080.00	\$10,285.00	\$720,000.00
E11741	Plant & Equipment - Public Art - Capex - New - Other Culture - EF Oval Commemoration Artwork	430	Non Operating Exp Transactions	\$0.00	\$52,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,250.00
E12688	Footpath/Fortescue St	430	Non Operating Exp Transactions	\$0.00	\$27,000.00	\$27,000.00	\$0.00	\$0.00	\$0.00	\$27,000.00
E12739	Capex - Infrastructure - Leeuwin Carpark Upgrades - Paid Parking Management Solution	430	Non Operating Exp Transactions	\$0.00	\$45,099.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,099.00
E12810	Plant & Equipment - Light Fleet - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	Non Operating Exp Transactions	\$30,000.00	\$30,000.00	\$30,000.00	\$26,557.30	\$0.00	\$26,557.30	\$26,557.00
E12823	Infrastructure - Drainage - Pipes - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	Non Operating Exp Transactions	\$326,370.00	\$203,000.00	\$113,000.02	\$78,745.29	\$100,415.86	\$179,161.15	\$217,097.00
E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	Non Operating Exp Transactions	\$172,600.00	\$179,200.00	\$0.00	\$0.00	\$68,860.00	\$68,860.00	\$183,860.00
E14605	Buildings - Specialised - Capex - Renewal - Unclassified Property	430	Non Operating Exp Transactions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
E14609	Plant & Equipment - Light Fleet - Capex - Renewal - Unclassified Property	430	Non Operating Exp Transactions	\$58,200.00	\$58,200.00	\$58,200.00	\$0.00	\$33,993.32	\$33,993.32	\$58,200.00
E10222	Loan Principal Repayment - SMRC	435	Loan Principal Repayments	\$95,160.00	\$95,160.00	\$47,580.00	\$50,997.80	\$0.00	\$50,997.80	\$101,896.00
E11730	Lease Liabilities Principal Repayments - Seabed Lease	436	Lease Liabilities Principal Repayments	\$45,000.00	\$45,000.00	\$32,500.00	\$30,301.91	\$0.00	\$30,301.91	\$45,000.00
I11159	Loan Proceeds - EF Oval Precinct Redevelopment	721	Loan Proceeds	(\$5,000,000.00)	(\$5,000,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000340	TRANSFER FROM PLANT RESERVE	810	Transfers From Reserves L/Item	(\$84,127.00)	(\$84,127.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$33,720.00)
000342	TRANSFER FROM STAFF LEAVE RESERVE	810	Transfers From Reserves L/Item	(\$10,000.00)	(\$10,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,000.00)
000344	TRANSFER FROM UNSPENT GRANTS RESERVE	810	Transfers From Reserves L/Item	(\$22,186.00)	(\$22,186.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000345	TRANSFER FROM AGED SERVICES RESERVE	810	Transfers From Reserves L/Item	(\$11,803.00)	(\$11,803.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000347	TRANSFER FROM ARTS AND SCULPTURE RESERVE	810	Transfers From Reserves L/Item	(\$70,000.00)	(\$122,500.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$71,250.00)
000349	TRANSFER FROM WASTE RESERVE	810	Transfers From Reserves L/Item	(\$1,042,250.00)	(\$1,042,250.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,220,436.00)
002429	TRANSFER FROM PRESTON POINT FACILITIES RESERVE	810	Transfers From Reserves L/Item	\$0.00	(\$40,531.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$40,531.00)
002434	TRANSFER FROM OLD POLICE STATION RESERVE	810	Transfers From Reserves L/Item	(\$24,000.00)	(\$24,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,000.00)
000214	TRANSFER TO OLD POLICE STATION RESERVE	830	T/F To Reserves Line Item Rnge	\$24,000.00	\$24,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00
000215	TRANSFER TO WASTE RESERVE	830	T/F To Reserves Line Item Rnge	\$1,042,250.00	\$1,042,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,220,436.00
000219	TRANSFER TO ARTS AND SCULPTURE RESERVE	830	T/F To Reserves Line Item Rnge	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
000224	TRANSFER TO STRATEGIC ASSET MANAGEMENT RESERVE	830	T/F To Reserves Line Item Rnge	\$57,378.00	\$57,378.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,378.00
002420	TRANSFER TO DRAINAGE GEN	830	T/F To Reserves Line Item Rnge	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
002421	TRANSFER TO EAST FREMANTLE OVAL REDEVELOPMENT GEN	830	T/F To Reserves Line Item Rnge	\$400,502.00	\$400,502.00	\$0.00	\$266.83	\$0.00	\$266.83	\$777,270.00
002422	TRANSFER TO PRESTON POINT FACILITIES RESERVE	830	T/F To Reserves Line Item Rnge	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
002423	TRANSFER TO FORESHORE MANAGEMENT PLAN RESERVE	830	T/F To Reserves Line Item Rnge	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
002424	TRANSFER TO SUSTAINABILITY AND ENVIRONMENTAL PROJECTS GEN	830	T/F To Reserves Line Item Rnge	\$120,337.00	\$120,337.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,337.00
002436	TRANSFER TO PAYMENT IN LIEU OF PARKING RESERVE	830	T/F To Reserves Line Item Rnge	\$137,010.00	\$137,010.00	\$137,010.00	\$137,009.95	\$0.00	\$137,009.95	\$137,010.00
I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	100	Rates	(\$20,000.00)	(\$20,000.00)	(\$8,000.00)	(\$12,906.52)	\$0.00	(\$12,906.52)	(\$20,000.00)
I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	100	Rates	(\$8,279,211.00)	(\$8,279,919.00)	(\$8,279,919.00)	(\$8,279,918.54)	\$0.00	(\$8,279,918.54)	(\$8,279,919.00)
I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	110	Permit	(\$17,500.00)	(\$17,500.00)	(\$8,749.98)	(\$15,282.39)	\$0.00	(\$15,282.39)	(\$16,000.00)
I13181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	110	Permit	(\$50,000.00)	(\$50,000.00)	(\$25,000.02)	(\$25,901.42)	\$0.00	(\$25,901.42)	(\$50,000.00)
I13188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	110	Permit	(\$1,000.00)	(\$1,000.00)	(\$499.98)	(\$300.00)	\$0.00	(\$300.00)	(\$600.00)
I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	120	Fines & Penalties	(\$35,000.00)	(\$35,000.00)	(\$14,000.00)	\$0.00	\$0.00	\$0.00	(\$15,000.00)
I05083	Fees And Charges - Animal Control - Discretionary - Charges - Fines And Penalty (AASB 15)	120	Fines & Penalties	(\$500.00)	(\$500.00)	(\$250.02)	\$0.00	\$0.00	\$0.00	\$0.00
I05089	Fees And Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	120	Fines & Penalties	(\$500.00)	(\$500.00)	(\$250.02)	\$0.00	\$0.00	\$0.00	\$0.00
I12180	Fees And Charges - Parking Facilities - Discretionary - Fines And Penalties - Parking (AASB 15)	120	Fines & Penalties	(\$100,000.00)	(\$100,000.00)	(\$49,999.98)	(\$46,604.24)	\$0.00	(\$46,604.24)	(\$100,000.00)

Attachment -1

COA	Description	IE	Incr/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
I12183	Fees And Charges - Parking Facilities - Discretionary - Fines Enforcement Recovered (AASB 15)	120	Fines & Penalties	(\$20,000.00)	(\$20,000.00)	(\$10,000.02)	(\$17,031.85)	\$0.00	(\$17,031.85)	(\$20,000.00)
I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	130	User Fees & Charges	(\$40,000.00)	(\$40,000.00)	(\$40,000.00)	(\$37,125.00)	\$0.00	(\$37,125.00)	(\$38,000.00)
I04085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	130	User Fees & Charges	(\$20,000.00)	(\$20,000.00)	(\$10,000.02)	(\$12,432.00)	\$0.00	(\$12,432.00)	(\$24,000.00)
I04086	Fees And Charges - Administration - Discretionary - Sundry Fees (AASB 15)			\$0.00	\$0.00	\$0.00	(\$66.70)	\$0.00	(\$66.70)	\$0.00
I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	130	User Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.13	\$0.00	\$0.13	\$0.00
I05084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	130	User Fees & Charges	(\$7,500.00)	(\$7,500.00)	(\$7,500.00)	(\$7,157.00)	\$0.00	(\$7,157.00)	(\$7,157.00)
I05085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	130	User Fees & Charges	(\$1,000.00)	(\$1,000.00)	(\$499.98)	\$0.00	\$0.00	\$0.00	\$0.00
I07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	130	User Fees & Charges	(\$3,000.00)	(\$3,000.00)	(\$1,500.00)	(\$1,254.17)	\$0.00	(\$1,254.17)	(\$1,254.00)
I07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	130	User Fees & Charges	(\$2,500.00)	(\$2,500.00)	(\$1,249.98)	(\$984.00)	\$0.00	(\$984.00)	(\$2,500.00)
I07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food As	130	User Fees & Charges	(\$5,000.00)	(\$5,000.00)	(\$2,500.02)	(\$1,527.26)	\$0.00	(\$1,527.26)	(\$2,000.00)
I07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	130	User Fees & Charges	(\$11,400.00)	(\$11,400.00)	(\$9,763.65)	(\$12,728.75)	\$0.00	(\$12,728.75)	(\$12,723.00)
I08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	130	User Fees & Charges	(\$2,300.00)	(\$2,300.00)	(\$2,300.00)	(\$2,314.01)	\$0.00	(\$2,314.01)	(\$2,300.00)
I08081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	130	User Fees & Charges	(\$95,000.00)	(\$95,000.00)	(\$47,500.02)	(\$31,304.45)	\$0.00	(\$31,304.45)	(\$60,000.00)
I08083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	130	User Fees & Charges	(\$7,000.00)	(\$7,000.00)	(\$3,499.98)	(\$4,955.74)	\$0.00	(\$4,955.74)	(\$8,500.00)
I08086	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	130	User Fees & Charges	(\$50,000.00)	(\$50,000.00)	(\$25,000.02)	(\$17,765.00)	\$0.00	(\$17,765.00)	(\$25,000.00)
I08094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	130	User Fees & Charges	(\$12,000.00)	(\$12,000.00)	(\$6,000.00)	(\$1,372.50)	\$0.00	(\$1,372.50)	(\$3,000.00)
I08205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	130	User Fees & Charges	(\$1,070.00)	(\$1,070.00)	(\$1,070.00)	(\$1,176.50)	\$0.00	(\$1,176.50)	(\$1,177.00)
I09081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	130	User Fees & Charges	(\$77,000.00)	(\$77,000.00)	(\$38,500.02)	(\$44,107.34)	\$0.00	(\$44,107.34)	(\$88,000.00)
I10075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Sumpton Green (AASB 15)	130	User Fees & Charges	(\$1,000.00)	(\$1,000.00)	(\$499.98)	(\$1,209.50)	\$0.00	(\$1,209.50)	(\$2,000.00)
I10080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	130	User Fees & Charges	(\$18,750.00)	(\$18,750.00)	(\$18,750.00)	(\$20,806.16)	\$0.00	(\$20,806.16)	(\$20,900.00)
I10081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	130	User Fees & Charges	(\$80,500.00)	(\$80,500.00)	(\$80,500.00)	(\$78,500.00)	\$0.00	(\$78,500.00)	(\$78,500.00)
I10082	Fees and Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	130	User Fees & Charges	\$0.00	\$0.00	\$0.00	(\$4,500.00)	\$0.00	(\$4,500.00)	(\$4,500.00)
I10083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	130	User Fees & Charges	\$0.00	\$0.00	\$0.00	(\$292.00)	\$0.00	(\$292.00)	(\$500.00)
I10084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	130	User Fees & Charges	(\$8,500.00)	(\$8,500.00)	(\$4,249.98)	(\$5,771.66)	\$0.00	(\$5,771.66)	(\$10,000.00)
I10085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	130	User Fees & Charges	(\$1,000.00)	(\$1,000.00)	(\$499.98)	(\$146.00)	\$0.00	(\$146.00)	(\$1,000.00)
I10088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	130	User Fees & Charges	(\$70,000.00)	(\$70,000.00)	(\$34,999.98)	(\$37,967.06)	\$0.00	(\$37,967.06)	(\$70,000.00)
I10089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Applic	130	User Fees & Charges	(\$6,000.00)	(\$6,000.00)	(\$3,000.00)	(\$2,727.27)	\$0.00	(\$2,727.27)	(\$6,000.00)
I10176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	130	User Fees & Charges	(\$250.00)	(\$250.00)	(\$124.98)	(\$48.64)	\$0.00	(\$48.64)	(\$250.00)
I10180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	130	User Fees & Charges	(\$115,000.00)	(\$115,000.00)	(\$115,000.00)	(\$111,825.81)	\$0.00	(\$111,825.81)	(\$115,000.00)
I11161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	130	User Fees & Charges	(\$55,600.00)	(\$55,600.00)	(\$55,600.00)	(\$57,918.53)	\$0.00	(\$57,918.53)	(\$58,000.00)
I11162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	130	User Fees & Charges	(\$33,000.00)	(\$33,000.00)	(\$16,500.00)	(\$16,463.08)	\$0.00	(\$16,463.08)	(\$33,000.00)
I11175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	130	User Fees & Charges	(\$38,000.00)	(\$38,000.00)	(\$19,000.02)	(\$19,030.56)	\$0.00	(\$19,030.56)	(\$38,000.00)
I11182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)	130	User Fees & Charges	\$0.00	(\$13,000.00)	(\$13,000.00)	(\$13,130.00)	\$0.00	(\$13,130.00)	(\$13,000.00)
I11187	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Bowling Club (AASB 15)	130	User Fees & Charges	(\$2,050.00)	(\$2,050.00)	(\$2,050.00)	(\$2,132.07)	\$0.00	(\$2,132.07)	(\$2,132.00)
I11190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	130	User Fees & Charges	(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	(\$2,447.06)	\$0.00	(\$2,447.06)	(\$5,000.00)
I11191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwini & Fremantle Sea Scouts (AASB 15)	130	User Fees & Charges	(\$1,560.00)	(\$1,560.00)	(\$1,560.00)	\$13.64	\$0.00	\$13.64	\$0.00
I11192	Fees and Charges - Other Recreation & Culture - Discretionary - EF Junior Football Club	130	User Fees & Charges	\$0.00	\$0.00	\$0.00	(\$6,680.23)	\$0.00	(\$6,680.23)	(\$6,680.00)
I11193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	130	User Fees & Charges	(\$1,500.00)	(\$1,500.00)	(\$1,500.00)	\$0.00	\$0.00	\$0.00	(\$1,500.00)
I11194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	130	User Fees & Charges	(\$6,500.00)	(\$6,500.00)	(\$6,500.00)	(\$2,319.97)	\$0.00	(\$2,319.97)	(\$2,320.00)
I11196	Fees and charges - Other Recreation & Sport - Discretionary - EF Junior Cricket	130	User Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
I11198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	130	User Fees & Charges	(\$1,000.00)	(\$1,000.00)	(\$1,000.00)	(\$1,552.59)	\$0.00	(\$1,552.59)	(\$2,000.00)
I11199	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Croquet Club (AASB 15)	130	User Fees & Charges	(\$2,100.00)	(\$2,100.00)	(\$2,100.00)	(\$2,072.23)	\$0.00	(\$2,072.23)	(\$2,100.00)
I11204	Fees And Charges - Other Recreation & Sport - Discretionary - Henry Jeffery Oval (AASB 15)	130	User Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	130	User Fees & Charges	(\$15,000.00)	(\$15,000.00)	(\$7,500.00)	(\$5,600.73)	\$0.00	(\$5,600.73)	(\$15,000.00)
I13182	Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)	130	User Fees & Charges	(\$30,000.00)	(\$30,000.00)	(\$15,000.00)	(\$6,907.49)	\$0.00	(\$6,907.49)	(\$15,000.00)
I13184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	130	User Fees & Charges	(\$40,000.00)	(\$40,000.00)	(\$19,999.98)	(\$17,776.64)	\$0.00	(\$17,776.64)	(\$40,000.00)
I13185	Fees And Charges - Building Control - Discretionary - Vierge Inspection Fees (AASB 15)	130	User Fees & Charges	(\$5,000.00)	(\$5,000.00)	(\$2,500.02)	(\$2,045.25)	\$0.00	(\$2,045.25)	(\$4,000.00)
I13190	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	130	User Fees & Charges	(\$800.00)	(\$800.00)	(\$400.02)	(\$340.00)	\$0.00	(\$340.00)	(\$800.00)
I14085	Fees And Charges - Unclassified Property - Discretionary - Rental Income 128 George St. (AASB 15)	130	User Fees & Charges	(\$17,250.00)	(\$17,250.00)	(\$8,625.00)	(\$8,624.18)	\$0.00	(\$8,624.18)	(\$30,000.00)
I14086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	130	User Fees & Charges	\$0.00	\$0.00	\$0.00	(\$1,750.00)	\$0.00	(\$1,750.00)	(\$1,750.00)
I14087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	130	User Fees & Charges	(\$24,000.00)	(\$24,000.00)	(\$12,000.00)	(\$16,192.67)	\$0.00	(\$16,192.67)	(\$28,000.00)
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	132	Simplepay - User Fees & Charges	(\$190,000.00)	(\$190,000.00)	(\$94,999.98)	(\$88,427.61)	\$0.00	(\$88,427.61)	(\$190,000.00)
I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	140	Grants & Subsidies - Operating	(\$75,450.00)	(\$75,450.00)	(\$37,725.00)	(\$41,929.00)	\$0.00	(\$41,929.00)	(\$83,858.00)
I03071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Ro	140	Grants & Subsidies - Operating	(\$33,378.00)	(\$33,378.00)	(\$16,689.00)	(\$18,680.50)	\$0.00	(\$18,680.50)	(\$37,363.00)
I08088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)	140	Grants & Subsidies - Operating	(\$591,000.00)	(\$591,000.00)	(\$443,250.00)	(\$453,345.49)	\$0.00	(\$453,345.49)	(\$606,371.00)
I08091	Operating Grants, Subsidies And Contributions - Care Of Families & Children - State - HACC (AASB 15)	140	Grants & Subsidies - Operating	\$0.00	(\$11,000.00)	(\$5,502.00)	(\$9,188.00)	\$0.00	(\$9,188.00)	(\$9,188.00)
I10076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assista	140	Grants & Subsidies - Operating	(\$4,100.00)	(\$4,100.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,100.00)
I10086	Operating Grants, Subsidies And Contributions - Sanitation-Household Refuse - State - Better Bins GO: FOGO (AASB 15)	140	Grants & Subsidies - Operating	(\$31,976.00)	(\$31,976.00)	(\$31,976.00)	(\$11,251.82)	\$0.00	(\$11,251.82)	(\$31,976.00)
I10183	Operating Grants, Subsidies And Contributions - Other Community Amenities - Heritage Council - Municipal Inventory	140	Grants & Subsidies - Operating	(\$20,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
I11158	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - CHRMAP funding - Coastal Adaptation and F	140	Grants & Subsidies - Operating	\$0.00	\$0.00	(\$23,875.00)	(\$23,875.00)	\$0.00	(\$23,875.00)	(\$23,875.00)
I11177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion Control Inc	140	Grants & Subsidies - Operating	(\$75,000.00)	(\$75,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$75,000.00)



Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
I11202	Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Urban Canopy Grant Program	140	Grants & Subsidies - Operating	(\$70,805.00)	(\$70,805.00)	\$0.00	(\$21,314.97)	\$0.00	(\$21,314.97)	(\$70,805.00)
I11203	Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - Removal of fencing at HMAS Leeuwin	140	Grants & Subsidies - Operating	(\$52,000.00)	(\$52,000.00)	(\$52,000.00)	(\$52,000.00)	\$0.00	(\$52,000.00)	(\$52,000.00)
I11205	Operating grants, subsidies and contributions - Other Culture - EF Festival	140	Grants & Subsidies - Operating	\$0.00	(\$27,273.00)	(\$27,273.00)	(\$7,272.73)	\$0.00	(\$7,272.73)	(\$27,273.00)
I12039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)	140	Grants & Subsidies - Operating	(\$18,250.00)	(\$19,245.00)	(\$19,245.00)	(\$19,245.00)	\$0.00	(\$19,245.00)	(\$19,245.00)
I12086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)	140	Grants & Subsidies - Operating	(\$4,800.00)	(\$4,800.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,800.00)
I12040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Mail	150	Contributions & Donations - Operating	(\$8,000.00)	(\$8,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,000.00)
I11160	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - EF Oval Redevelopment	141	Grants & Subsidies - Capital	(\$10,000,000.00)	(\$10,000,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,500,000.00)
I11163	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - CSRFF - Preston Point Lighting Upgrade	141	Grants & Subsidies - Capital	(\$55,531.00)	(\$15,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$15,000.00)
I11206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club	141	Grants & Subsidies - Capital	\$0.00	(\$720,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$720,000.00)
I12042	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - LRCIP - Drainage	141	Grants & Subsidies - Capital	(\$262,131.00)	(\$346,312.00)	(\$145,122.00)	(\$145,122.29)	\$0.00	(\$145,122.29)	(\$346,312.00)
001689	Interest Earnings - Other General Purpose Income - Reserves	160	Interest On Investments	(\$10,000.00)	(\$10,000.00)	(\$4,999.98)	(\$193.99)	\$0.00	(\$193.99)	(\$7,000.00)
I03059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	120	Fines & Penalties	(\$35,000.00)	(\$35,000.00)	(\$17,500.02)	(\$12,586.13)	\$0.00	(\$12,586.13)	(\$72,000.00)
I03188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	160	Interest On Investments	(\$20,000.00)	(\$20,000.00)	(\$10,000.02)	(\$1,808.21)	\$0.00	(\$1,808.21)	(\$5,000.00)
I03191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	160	Interest On Investments	(\$40,000.00)	(\$40,000.00)	(\$40,000.00)	(\$34,620.85)	\$0.00	(\$34,620.85)	(\$36,000.00)
I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	170	Reimbursements	(\$5,000.00)	(\$5,000.00)	(\$2,500.02)	(\$17,336.68)	\$0.00	(\$17,336.68)	(\$18,000.00)
I09082	Other revenue - Housing - Council Owned - Reimbursements - Allen Street Units	170	Reimbursements	(\$1,500.00)	(\$1,500.00)	(\$750.00)	(\$79.95)	\$0.00	(\$79.95)	(\$500.00)
I11170	Other Revenue - Other Recreation & Sport - Reimbursements - E.F. Football Club (AASB 15)	170	Reimbursements	(\$4,000.00)	(\$4,000.00)	(\$1,999.98)	(\$696.09)	\$0.00	(\$696.09)	(\$1,500.00)
I11201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	170	Reimbursements	(\$13,729.00)	(\$13,729.00)	(\$13,729.00)	(\$9,843.59)	\$0.00	(\$9,843.59)	(\$10,000.00)
I14083	Other Revenue - Unclassified Property - Sundry Income - Insurance Recovered incl. Workers Comp Claims (AASB 15)	170	Reimbursements	\$0.00	\$0.00	\$0.00	(\$37,670.27)	\$0.00	(\$37,670.27)	(\$50,000.00)
I14089	Other Revenue - Unclassified Property - Reimbursements - 133 Canning Hwy (Old Police Station)	170	Reimbursements	(\$250.00)	(\$250.00)	(\$124.98)	(\$105.66)	\$0.00	(\$105.66)	(\$750.00)
I04089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	180	Reimbursements	\$0.00	\$0.00	\$0.00	(\$875.03)	\$0.00	(\$875.03)	(\$1,000.00)
I11200	Other Revenue - Other Culture - Sundry Income - Promotional Merchandise Sales (AASB 15)	180	Other Revenue	(\$1,000.00)	(\$1,000.00)	(\$499.98)	(\$22.73)	\$0.00	(\$22.73)	(\$100.00)
I12089	Other Revenue - Maint Streets Roads & Bridges - Trust Recoup - Transfer to reserves - Payment in Lieu of Parking	180	Other Revenue	(\$137,010.00)	(\$137,010.00)	(\$137,010.00)	(\$137,009.95)	\$0.00	(\$137,009.95)	(\$137,010.00)
I13186	Other Revenue - Building Control - Sundry Income - BCTIF Commision (AASB 15)	180	Other Revenue	(\$3,200.00)	(\$3,200.00)	(\$1,600.02)	(\$37.50)	\$0.00	(\$37.50)	(\$500.00)
004045	Non-Cash - Administration - Profit on Disposal of Assets	210	Profit On Asset Disposals	(\$20,194.00)	(\$20,194.00)	(\$20,194.00)	\$0.00	\$0.00	\$0.00	\$0.00
004075	Non-Cash - Health Inspection & Admin - Profit on disposal of assets	210	Profit On Asset Disposals	(\$14,520.00)	(\$14,520.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
004082	Non-Cash - Care of Families and Children - Profit on Disposal of Assets	210	Profit On Asset Disposals	(\$40,920.00)	(\$40,920.00)	(\$40,920.00)	\$0.00	\$0.00	\$0.00	\$0.00
004108	Non-Cash - Town Planning & Regional Development - Profit on disposal of assets	210	Profit On Asset Disposals	(\$5,793.00)	(\$5,793.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
004117	Non-Cash - Other Recreation & Sport - Profit on disposal of assets	210	Profit On Asset Disposals	(\$49,708.00)	(\$49,708.00)	(\$49,708.00)	(\$32,651.19)	\$0.00	(\$32,651.19)	(\$47,652.00)
004142	Non-Cash - Unclassified Property - Profit on disposal of assets	210	Profit On Asset Disposals	(\$17,839.00)	(\$17,839.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$45,000.00)
E04201	Employee Costs - Administration - Salaries & Wages	300	Salaries & Wages	\$1,369,306.00	\$1,369,306.00	\$684,653.00	\$710,752.35	\$0.00	\$710,752.35	\$1,369,306.00
E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHS Resc	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	\$391.68	\$0.00	\$391.68	\$0.00
E04208	Works Costing - Maintenance - Buildings - Town Hall	300	Salaries & Wages	\$888.00	\$888.00	\$444.01	\$341.64	\$0.00	\$341.64	\$888.00
E04254	Works Costing - Maintenance - Other - Election Expenses	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	\$2,256.00	\$0.00	\$2,256.00	\$0.00
E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300	Salaries & Wages	\$16,824.00	\$16,824.00	\$8,411.98	\$9,011.56	\$0.00	\$9,011.56	\$16,824.00
E05230	Employee Costs - Animal Control - Salaries & Wages	300	Salaries & Wages	\$25,236.00	\$25,236.00	\$12,618.00	\$14,984.66	\$0.00	\$14,984.66	\$25,236.00
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	\$203.96	\$0.00	\$203.96	\$0.00
E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300	Salaries & Wages	\$73,706.00	\$73,706.00	\$36,852.99	\$36,869.76	\$0.00	\$36,869.76	\$73,706.00
E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	Salaries & Wages	\$426,018.00	\$426,018.00	\$213,009.02	\$228,350.07	\$0.00	\$228,350.07	\$426,018.00
E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	300	Salaries & Wages	\$167.00	\$167.00	\$83.52	\$0.00	\$0.00	\$0.00	\$167.00
E10206	Employee Costs - Other Sanitation - Salaries & Wages - Waste Education	300	Salaries & Wages	\$76,517.00	\$76,517.00	\$38,258.48	\$39,182.17	\$0.00	\$39,182.17	\$76,517.00
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	Salaries & Wages	\$544,452.00	\$544,452.00	\$272,225.98	\$277,906.25	\$0.00	\$277,906.25	\$544,452.00
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	300	Salaries & Wages	\$15,275.00	\$15,275.00	\$7,637.50	\$3,831.56	\$0.00	\$3,831.56	\$15,275.00
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	300	Salaries & Wages	\$189.00	\$189.00	\$94.51	\$0.00	\$0.00	\$0.00	\$189.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	300	Salaries & Wages	\$10,624.00	\$10,624.00	\$5,312.00	\$2,749.87	\$0.00	\$2,749.87	\$10,624.00
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	300	Salaries & Wages	\$5,282.00	\$5,282.00	\$2,641.01	\$1,097.75	\$0.00	\$1,097.75	\$5,282.00
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	300	Salaries & Wages	\$7,751.00	\$7,751.00	\$3,875.50	\$1,601.61	\$0.00	\$1,601.61	\$7,751.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	300	Salaries & Wages	\$6,797.00	\$6,797.00	\$3,398.52	\$2,938.77	\$0.00	\$2,938.77	\$6,797.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	300	Salaries & Wages	\$5,610.00	\$5,610.00	\$2,805.01	\$1,047.08	\$0.00	\$1,047.08	\$5,610.00
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300	Salaries & Wages	\$4,549.00	\$4,549.00	\$2,274.48	\$1,138.13	\$0.00	\$1,138.13	\$4,549.00
E11210	Works Costing - Maintenance - Buildings - Camp Waller	300	Salaries & Wages	\$374.00	\$374.00	\$187.00	\$1,226.33	\$0.00	\$1,226.33	\$374.00
E11211	Works Costing - Maintenance - Buildings - Hurricanes	300	Salaries & Wages	\$122.00	\$122.00	\$60.98	\$0.00	\$0.00	\$0.00	\$122.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	300	Salaries & Wages	\$6,115.00	\$6,115.00	\$3,057.48	\$1,751.12	\$0.00	\$1,751.12	\$6,115.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	300	Salaries & Wages	\$6,043.00	\$6,043.00	\$3,021.52	\$1,650.51	\$0.00	\$1,650.51	\$6,043.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	300	Salaries & Wages	\$35,076.00	\$35,076.00	\$17,537.98	\$11,240.65	\$0.00	\$11,240.65	\$35,076.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	Salaries & Wages	\$12,724.00	\$12,724.00	\$6,362.00	\$3,569.27	\$0.00	\$3,569.27	\$12,724.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	300	Salaries & Wages	\$14,178.00	\$14,178.00	\$7,089.02	\$2,296.23	\$0.00	\$2,296.23	\$14,178.00

Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	Salaries & Wages	\$12,373.00	\$12,373.00	\$6,186.50	\$5,361.64	\$0.00	\$5,361.64	\$12,373.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	300	Salaries & Wages	\$21,235.00	\$21,235.00	\$10,617.49	\$6,386.73	\$0.00	\$6,386.73	\$21,235.00
E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	300	Salaries & Wages	\$8,950.00	\$8,950.00	\$4,474.99	\$2,892.77	\$0.00	\$2,892.77	\$8,950.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	300	Salaries & Wages	\$5,022.00	\$5,022.00	\$2,511.01	\$1,852.56	\$0.00	\$1,852.56	\$5,022.00
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	Salaries & Wages	\$4,437.00	\$4,437.00	\$2,218.51	\$1,475.58	\$0.00	\$1,475.58	\$4,437.00
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Hancock Playground	300	Salaries & Wages	\$5,213.00	\$5,213.00	\$2,606.50	\$1,042.20	\$0.00	\$1,042.20	\$5,213.00
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	300	Salaries & Wages	\$2,703.00	\$2,703.00	\$1,351.48	\$1,350.30	\$0.00	\$1,350.30	\$2,703.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	300	Salaries & Wages	\$3,079.00	\$3,079.00	\$1,539.52	\$1,108.87	\$0.00	\$1,108.87	\$3,079.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	300	Salaries & Wages	\$9,442.00	\$9,442.00	\$4,721.01	\$1,848.65	\$0.00	\$1,848.65	\$9,442.00
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	300	Salaries & Wages	\$481.00	\$481.00	\$240.50	\$260.32	\$0.00	\$260.32	\$481.00
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	Salaries & Wages	\$4,085.00	\$4,085.00	\$2,042.50	\$316.68	\$0.00	\$316.68	\$4,085.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	300	Salaries & Wages	\$6,683.00	\$6,683.00	\$3,341.52	\$4,607.64	\$0.00	\$4,607.64	\$6,683.00
E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	300	Salaries & Wages	\$3,751.00	\$3,751.00	\$1,875.51	\$1,588.82	\$0.00	\$1,588.82	\$3,751.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	300	Salaries & Wages	\$3,139.00	\$3,139.00	\$1,569.49	\$1,078.17	\$0.00	\$1,078.17	\$3,139.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	300	Salaries & Wages	\$4,971.00	\$4,971.00	\$2,485.48	\$1,789.22	\$0.00	\$1,789.22	\$4,971.00
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	300	Salaries & Wages	\$2,261.00	\$2,261.00	\$1,130.48	\$542.45	\$0.00	\$542.45	\$2,261.00
E11245	Works Costing - Maintenance - Parks & Ovals - Pump & Reticulation Overhaul	300	Salaries & Wages	\$294.00	\$294.00	\$147.02	\$0.00	\$0.00	\$0.00	\$294.00
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	300	Salaries & Wages	\$1,351.00	\$1,351.00	\$675.48	\$211.39	\$0.00	\$211.39	\$1,351.00
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	300	Salaries & Wages	\$4,082.00	\$4,082.00	\$2,041.00	\$0.00	\$0.00	\$0.00	\$4,082.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300	Salaries & Wages	\$6,476.00	\$6,476.00	\$3,237.98	\$1,261.59	\$0.00	\$1,261.59	\$6,476.00
E11263	Works Costing - Maintenance - Other - East Fremantle Festival	300	Salaries & Wages	\$3,000.00	\$3,000.00	\$1,500.00	\$15,205.74	\$0.00	\$15,205.74	\$3,000.00
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	300	Salaries & Wages	\$653.00	\$653.00	\$326.50	\$256.94	\$0.00	\$256.94	\$653.00
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	300	Salaries & Wages	\$31,071.00	\$31,071.00	\$15,535.52	\$8,121.88	\$0.00	\$8,121.88	\$31,071.00
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	300	Salaries & Wages	\$2,529.00	\$2,529.00	\$1,264.51	\$1,435.62	\$0.00	\$1,435.62	\$2,529.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300	Salaries & Wages	\$11,378.00	\$11,378.00	\$5,689.00	\$8,589.50	\$0.00	\$8,589.50	\$11,378.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	300	Salaries & Wages	\$74,038.00	\$74,038.00	\$37,019.00	\$33,924.32	\$0.00	\$33,924.32	\$74,038.00
E12236	Works Costing - Maintenance - Roads - Street Cleaning	300	Salaries & Wages	\$87,509.00	\$87,509.00	\$43,754.49	\$51,473.45	\$0.00	\$51,473.45	\$87,509.00
E12237	Works Costing - Maintenance - Roads - Kerbing	300	Salaries & Wages	\$539.00	\$539.00	\$269.49	\$173.68	\$0.00	\$173.68	\$539.00
E12245	Works Costing - Maintenance - Roads - Street Trees	300	Salaries & Wages	\$61,280.00	\$61,280.00	\$30,640.02	\$18,290.82	\$0.00	\$18,290.82	\$61,280.00
E12255	Works Costing - Maintenance - Roads - Tree Replacements	300	Salaries & Wages	\$7,003.00	\$7,003.00	\$3,501.49	\$8,859.82	\$0.00	\$8,859.82	\$7,003.00
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	300	Salaries & Wages	\$5,425.00	\$5,425.00	\$2,712.51	\$2,491.09	\$0.00	\$2,491.09	\$5,425.00
E12260	Works Costing - Maintenance - Roads - Crossovers	300	Salaries & Wages	\$130.00	\$130.00	\$65.00	\$173.68	\$0.00	\$173.68	\$130.00
E12263	Works Costing - Maintenance - Drainage	300	Salaries & Wages	\$10,656.00	\$10,656.00	\$5,327.99	\$10,147.37	\$0.00	\$10,147.37	\$10,656.00
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	300	Salaries & Wages	\$9,865.00	\$9,865.00	\$4,932.52	\$3,785.98	\$0.00	\$3,785.98	\$9,865.00
E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300	Salaries & Wages	\$126,182.00	\$126,182.00	\$63,091.01	\$54,136.55	\$0.00	\$54,136.55	\$126,182.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300	Salaries & Wages	\$18,326.00	\$18,326.00	\$9,162.99	\$5,611.25	\$0.00	\$5,611.25	\$18,326.00
E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300	Salaries & Wages	\$368,050.00	\$368,050.00	\$184,025.01	\$178,069.50	\$0.00	\$178,069.50	\$368,050.00
E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300	Salaries & Wages	\$141,820.00	\$141,820.00	\$70,910.00	\$63,111.71	\$0.00	\$63,111.71	\$141,820.00
E14209	Employee Costs - Public Works Overheads - Salaries & Wages - Long Service Leave	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	\$17,542.03	\$0.00	\$17,542.03	\$0.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	300	Salaries & Wages	\$19,500.00	\$19,500.00	\$9,750.00	\$8,669.43	\$0.00	\$8,669.43	\$19,500.00
E14242	Works Costing - Maintenance - Buildings - Depot	300	Salaries & Wages	\$7,000.00	\$7,000.00	\$3,499.99	\$2,982.05	\$0.00	\$2,982.05	\$7,000.00
E14424	Works Costing - Maintenance - Other - Graffiti Removal	300	Salaries & Wages	\$9,380.00	\$9,380.00	\$4,690.01	\$1,063.84	\$0.00	\$1,063.84	\$9,380.00
E14435	Employee Costs - Undersigned Property - Salaries & Wages - Workers Compensation	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	\$14,175.10	\$0.00	\$14,175.10	\$0.00
E14460	Works Costing - Maintenance - Buildings - General	300	Salaries & Wages	\$1,259.00	\$1,259.00	\$629.52	\$265.40	\$0.00	\$265.40	\$1,259.00
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	Salaries & Wages	\$3,770,444.00	\$3,770,444.00	\$1,885,221.98	\$1,898,620.35	\$0.00	\$1,898,620.35	\$3,770,444.00
E14493	Employee Costs - Salaries & Wages Allocated	300	Salaries & Wages	(\$3,770,444.00)	(\$3,770,444.00)	(\$1,885,221.98)	(\$1,898,620.35)	\$0.00	(\$1,898,620.35)	(\$3,770,444.00)
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$179,228.00	\$179,228.00	\$89,614.00	\$94,277.42	\$0.00	\$94,277.42	\$179,228.00
E05205	Employee Costs - Other Law Order & Public Safety - Superannuation - Ranger Services	310	Employment On Costs-Direct	\$2,177.00	\$2,177.00	\$1,088.49	\$0.00	\$0.00	\$0.00	\$2,177.00
E05231	Employee Costs - Animal Control - Superannuation	310	Employment On Costs-Direct	\$3,266.00	\$3,266.00	\$1,633.00	\$0.00	\$0.00	\$0.00	\$3,266.00
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$10,909.00	\$10,909.00	\$5,454.48	\$5,572.01	\$0.00	\$5,572.01	\$10,909.00
E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	310	Employment On Costs-Direct	\$48,969.00	\$48,969.00	\$24,484.52	\$21,109.81	\$0.00	\$21,109.81	\$48,969.00
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$80,342.00	\$80,342.00	\$40,170.98	\$41,234.24	\$0.00	\$41,234.24	\$80,342.00
E10230	Employee Costs - Other Sanitation - Superannuation - Waste Education Officer	310	Employment On Costs-Direct	\$11,054.00	\$11,054.00	\$5,527.01	\$5,684.72	\$0.00	\$5,684.72	\$11,054.00
E12305	Employee Costs - Parking Facilities - Superannuation - Parking	310	Employment On Costs-Direct	\$16,331.00	\$16,331.00	\$8,165.50	\$9,881.11	\$0.00	\$9,881.11	\$16,331.00
E14203	Employee Costs - Public Works Overheads - Superannuation	310	Employment On Costs-Direct	\$146,409.00	\$146,409.00	\$73,204.50	\$67,183.02	\$0.00	\$67,183.02	\$146,409.00
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$15,832.00	\$15,832.00	\$7,915.98	\$7,914.00	\$0.00	\$7,914.00	\$15,832.00
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$4,288.00	\$4,288.00	\$2,143.98	\$2,144.00	\$0.00	\$2,144.00	\$4,288.00
E08210	HACC Service Unit - All Service Programs - Op Exp	311	Employment On Costs - Fbt	\$8,528.00	\$8,528.00	\$4,264.02	\$4,148.00	\$0.00	\$4,148.00	\$8,528.00
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$6,883.00	\$6,883.00	\$3,441.48	\$3,442.00	\$0.00	\$3,442.00	\$6,883.00
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	311	Employment On Costs - Fbt	\$5,976.00	\$5,976.00	\$2,988.00	\$2,148.00	\$0.00	\$2,148.00	\$5,976.00
E04245	Employee Costs - Administration - Staff Training and Conferences	312	Staff Training	\$30,000.00	\$30,000.00	\$15,000.00	\$11,897.07	\$3,916.14	\$15,813.21	\$30,000.00
E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	312	Staff Training	\$2,000.00	\$2,000.00	\$1,000.02	\$300.00	\$0.00	\$300.00	\$2,000.00



Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	312	Staff Training	\$2,000.00	\$2,000.00	\$1,000.02	\$1,642.45	\$0.00	\$1,642.45	\$2,000.00
E08210	HACC Service Unit - All Service Programs - Op Exp	312	Staff Training	\$6,000.00	\$6,000.00	\$3,000.00	\$1,695.00	\$0.00	\$1,695.00	\$6,000.00
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	312	Staff Training	\$6,000.00	\$6,000.00	\$3,000.00	\$2,004.55	\$2,123.45	\$4,128.00	\$6,000.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	312	Staff Training	\$8,000.00	\$8,000.00	\$4,000.02	\$950.00	\$0.00	\$950.00	\$8,000.00
E04216	Employee Costs - Administration - Workers Compensation Insurance	366	Workers Comp	\$65,219.00	\$65,219.00	\$65,219.00	\$67,628.79	\$0.00	\$67,628.79	\$67,629.00
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	360	Public Utilities	\$17,500.00	\$17,500.00	\$8,749.98	\$7,698.04	\$0.00	\$7,698.04	\$17,500.00
E04213	Utility Charges - Administration - Telephone and Internet	360	Public Utilities	\$30,000.00	\$30,000.00	\$15,000.00	\$20,505.04	\$6,983.18	\$27,488.22	\$35,000.00
E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	360	Public Utilities	\$500.00	\$500.00	\$250.02	\$192.61	\$0.00	\$192.61	\$500.00
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	360	Public Utilities	\$2,500.00	\$2,500.00	\$1,249.98	\$874.22	\$0.00	\$874.22	\$2,500.00
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	360	Public Utilities	\$1,000.00	\$1,000.00	\$499.98	\$229.79	\$0.00	\$229.79	\$1,000.00
E07220	Utility Charges - Health Inspection & Admin - Telephone Expenses	360	Public Utilities	\$200.00	\$200.00	\$100.02	\$136.35	\$0.00	\$136.35	\$200.00
E08210	HACC Service Unit - All Service Programs - Op Exp	360	Public Utilities	\$5,000.00	\$5,000.00	\$2,500.02	\$2,322.88	\$0.00	\$2,322.88	\$5,000.00
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	360	Public Utilities	\$300.00	\$300.00	\$150.00	\$76.48	\$0.00	\$76.48	\$300.00
E08234	EF Community Centre Bldg - CHSP (Tricolore)	360	Public Utilities	\$2,500.00	\$2,500.00	\$1,249.98	(\$1,234.35)	\$0.00	(\$1,234.35)	\$1,000.00
E09201	Works Costing - Maintenance - Buildings - Allen St Units	360	Public Utilities	\$8,000.00	\$8,000.00	\$4,000.02	\$2,107.97	\$0.00	\$2,107.97	\$6,000.00
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	360	Public Utilities	\$6,500.00	\$6,500.00	\$3,250.02	\$861.56	\$0.00	\$861.56	\$2,500.00
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	360	Public Utilities	\$10,200.00	\$10,200.00	\$5,100.00	\$3,569.55	\$0.00	\$3,569.55	\$9,000.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	360	Public Utilities	\$6,500.00	\$6,500.00	\$3,250.02	\$3,350.89	\$0.00	\$3,350.89	\$6,500.00
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	360	Public Utilities	\$900.00	\$900.00	\$450.00	\$353.32	\$0.00	\$353.32	\$900.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	360	Public Utilities	\$2,100.00	\$2,100.00	\$1,050.00	\$431.08	\$0.00	\$431.08	\$1,500.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	360	Public Utilities	\$1,000.00	\$1,000.00	\$499.98	\$412.34	\$0.00	\$412.34	\$1,000.00
E11211	Works Costing - Maintenance - Buildings - Hurricanes	360	Public Utilities	\$1,000.00	\$1,000.00	\$499.98	\$373.63	\$0.00	\$373.63	\$1,000.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	360	Public Utilities	\$750.00	\$750.00	\$375.00	\$243.28	\$0.00	\$243.28	\$750.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	360	Public Utilities	\$10,000.00	\$10,000.00	\$4,999.98	\$3,778.54	\$0.00	\$3,778.54	\$10,000.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	360	Public Utilities	\$0.00	\$0.00	\$0.00	\$7.87	\$0.00	\$7.87	\$0.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	360	Public Utilities	\$8,500.00	\$8,500.00	\$4,249.98	\$2,899.13	\$0.00	\$2,899.13	\$8,500.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	360	Public Utilities	\$25,000.00	\$25,000.00	\$12,499.98	\$2,392.94	\$0.00	\$2,392.94	\$8,000.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	360	Public Utilities	\$15,000.00	\$15,000.00	\$7,500.00	(\$964.75)	\$0.00	(\$964.75)	\$15,000.00
E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	360	Public Utilities	\$1,500.00	\$1,500.00	\$750.00	\$388.21	\$0.00	\$388.21	\$1,000.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	360	Public Utilities	\$1,500.00	\$1,500.00	\$750.00	\$274.30	\$0.00	\$274.30	\$1,000.00
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	360	Public Utilities	\$750.00	\$750.00	\$375.00	\$212.01	\$0.00	\$212.01	\$750.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	360	Public Utilities	\$1,000.00	\$1,000.00	\$499.98	\$239.11	\$0.00	\$239.11	\$750.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	360	Public Utilities	\$0.00	\$0.00	\$0.00	\$465.36	\$0.00	\$465.36	\$3,500.00
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	360	Public Utilities	\$2,000.00	\$2,000.00	\$1,000.02	\$432.93	\$0.00	\$432.93	\$1,500.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	360	Public Utilities	\$700.00	\$700.00	\$349.98	\$220.32	\$0.00	\$220.32	\$700.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	360	Public Utilities	\$1,500.00	\$1,500.00	\$750.00	\$522.48	\$0.00	\$522.48	\$1,500.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	360	Public Utilities	\$1,700.00	\$1,700.00	\$850.02	\$345.83	\$0.00	\$345.83	\$1,000.00
E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	360	Public Utilities	\$108,150.00	\$108,150.00	\$45,062.50	\$48,275.51	\$0.00	\$48,275.51	\$115,000.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	360	Public Utilities	\$2,500.00	\$2,500.00	\$1,249.98	\$368.58	\$0.00	\$368.58	\$1,000.00
E14242	Works Costing - Maintenance - Buildings - Depot	360	Public Utilities	\$7,000.00	\$7,000.00	\$3,499.98	\$2,010.52	\$0.00	\$2,010.52	\$5,000.00
E14461	Works Costing - Maintenance - Buildings - 128 George Street	360	Public Utilities	\$4,000.00	\$4,000.00	\$1,999.98	\$871.87	\$0.00	\$871.87	\$2,500.00
E14462	Works Costing - Maintenance - Buildings - Old Police Station	360	Public Utilities	\$500.00	\$500.00	\$250.02	\$105.66	\$0.00	\$105.66	\$500.00
E04207	Insurance Expenses - Administration - General	365	Insurance	\$103,671.00	\$103,671.00	\$103,671.00	\$102,202.31	\$0.00	\$102,202.31	\$103,671.00
E04262	Insurance Expenses - Members Of Council - General	365	Insurance	\$34,344.00	\$34,344.00	\$34,344.00	\$35,695.77	\$0.00	\$35,695.77	\$34,344.00
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	365	Insurance	\$1,453.00	\$1,453.00	\$1,453.00	\$1,372.36	\$0.00	\$1,372.36	\$1,453.00
E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP McKenzie	365	Insurance	\$891.00	\$891.00	\$891.00	\$841.96	\$0.00	\$841.96	\$891.00
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	365	Insurance	\$859.00	\$859.00	\$859.00	\$811.75	\$0.00	\$811.75	\$859.00
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	365	Insurance	\$656.00	\$656.00	\$656.00	\$619.21	\$0.00	\$619.21	\$656.00
E08234	EF Community Centre Bldg - CHSP (Tricolore)	365	Insurance	\$2,718.00	\$2,718.00	\$2,718.00	\$2,282.09	\$0.00	\$2,282.09	\$2,718.00
E09201	Works Costing - Maintenance - Buildings - Allen St Units	365	Insurance	\$1,221.00	\$1,221.00	\$1,221.00	\$1,153.58	\$0.00	\$1,153.58	\$1,221.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	365	Insurance	\$25,700.00	\$10,421.00	\$10,421.00	\$10,420.96	\$0.00	\$10,420.96	\$10,421.00
E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	365	Insurance	\$13,729.00	\$13,729.00	\$13,729.00	\$11,525.60	\$0.00	\$11,525.60	\$11,526.00
E14207	Insurance Expenses - Public Works Overheads - General	365	Insurance	\$1,163.00	\$1,163.00	\$1,163.00	\$1,098.38	\$0.00	\$1,098.38	\$1,163.00
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	365	Insurance	\$20,730.00	\$20,730.00	\$20,730.00	\$18,258.42	\$0.00	\$18,258.42	\$20,730.00
E14460	Works Costing - Maintenance - Buildings - General	365	Insurance	\$6,750.00	\$6,750.00	\$6,750.00	\$8,740.39	\$0.00	\$8,740.39	\$8,741.00
E14461	Works Costing - Maintenance - Buildings - 128 George Street	365	Insurance	\$414.00	\$414.00	\$414.00	\$390.73	\$0.00	\$390.73	\$414.00
E14462	Works Costing - Maintenance - Buildings - Old Police Station	365	Insurance	\$917.00	\$917.00	\$917.00	\$866.30	\$0.00	\$866.30	\$917.00
E14491	Insurance Expenses - Unclassified Property - General - Insurance Claims	365	Insurance	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	370	Contributions,Donations,Grants	\$10,000.00	\$10,000.00	\$10,000.00	\$6,311.00	\$0.00	\$6,311.00	\$11,827.00



Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	370	Contributions,Donations,Grants	\$10,000.00	\$10,000.00	\$10,000.00	\$700.00	\$0.00	\$700.00	\$10,000.00
E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	370	Contributions,Donations,Grants	\$87,000.00	\$87,000.00	\$87,000.00	\$88,218.00	\$0.00	\$88,218.00	\$88,218.00
E10225	Other Expenditure - Other Sanitation - Contributions - Regional Waste Management	370	Contributions,Donations,Grants	\$28,334.00	\$28,334.00	\$14,167.00	\$14,118.00	\$7,059.00	\$21,177.00	\$28,334.00
E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	Contributions,Donations,Grants	\$150,000.00	\$150,000.00	\$150,000.00	\$149,536.00	\$0.00	\$149,536.00	\$150,000.00
E11252	Other Expenditure - Other Recreation & Sport - Contributions - EFBC Operating Subsidy	370	Contributions,Donations,Grants	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00
E11296	Other Expenditure - Other Culture - Contributions - Fremantle Biennale (Public Art)	370	Contributions,Donations,Grants	\$25,000.00	\$25,000.00	\$25,000.00	\$22,727.27	\$0.00	\$22,727.27	\$22,728.00
E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	370	Contributions,Donations,Grants	\$50,000.00	\$50,000.00	\$16,666.67	\$17,843.18	\$0.00	\$17,843.18	\$50,000.00
E10221	Interest Expenses - Sanitation-Household Refuse - SMRC - Loan Interest Repayments	380	Interest & Financial Costs	\$14,500.00	\$14,500.00	\$7,250.00	\$3,460.78	\$0.00	\$3,460.78	\$8,500.00
E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	380	Interest & Financial Costs	\$8,000.00	\$8,000.00	\$4,000.02	\$0.00	\$0.00	\$0.00	\$8,000.00
001621	Other Expenditure - Administration - Bank Fees	390	Other Expenses	\$2,000.00	\$2,000.00	\$1,000.02	\$0.00	\$0.00	\$0.00	\$0.00
001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	390	Other Expenses	\$30,000.00	\$30,000.00	\$15,000.00	\$16,767.52	\$0.00	\$16,767.52	\$50,000.00
E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	390	Other Expenses	\$6,000.00	\$6,000.00	\$3,000.00	\$1,391.23	\$0.00	\$1,391.23	\$6,000.00
E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	390	Other Expenses	\$10,000.00	\$10,000.00	\$4,999.98	\$0.00	\$0.00	\$0.00	\$10,000.00
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	390	Other Expenses	\$36,000.00	\$36,000.00	\$18,000.00	\$5,799.98	\$8,000.00	\$13,799.98	\$36,000.00
E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	390	Other Expenses	\$149,000.00	\$149,000.00	\$74,500.02	\$73,765.84	\$0.00	\$73,765.84	\$149,000.00
E04255	Other Expenditure - Members Of Council - Member Fees - Deputy Mayor/ Allowance	390	Other Expenses	\$7,000.00	\$7,000.00	\$3,499.98	\$3,481.22	\$0.00	\$3,481.22	\$7,000.00
E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	390	Other Expenses	\$28,000.00	\$28,000.00	\$13,999.98	\$14,000.04	\$0.00	\$14,000.04	\$28,000.00
E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	390	Other Expenses	\$27,000.00	\$27,000.00	\$13,500.00	\$15,580.31	\$0.00	\$15,580.31	\$27,000.00
E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	390	Other Expenses	\$1,000.00	\$1,000.00	\$499.98	\$0.00	\$0.00	\$0.00	\$1,000.00
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	390	Other Expenses	\$0.00	\$0.00	\$0.00	\$3,447.27	\$0.00	\$3,447.27	\$3,450.00
E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	390	Other Expenses	\$5,000.00	\$5,000.00	\$2,500.02	\$3,657.00	\$0.00	\$3,657.00	\$5,000.00
E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	395	Government Fees (Statutory Fees & Taxes)	\$13,700.00	\$13,700.00	\$13,700.00	\$13,886.76	\$0.00	\$13,886.76	\$13,700.00
E13206	Other Expenditure - Building Control - Building Services Levy	395	Government Fees (Statutory Fees & Taxes)	\$40,000.00	\$40,000.00	\$19,999.98	\$10,981.08	\$0.00	\$10,981.08	\$25,000.00
E13207	Other Expenditure - Building Control - BCIF Payments	395	Government Fees (Statutory Fees & Taxes)	\$30,000.00	\$30,000.00	\$15,000.00	\$4,014.27	\$0.00	\$4,014.27	\$10,000.00
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	395	Government Fees (Statutory Fees & Taxes)	\$0.00	\$0.00	\$0.00	\$23.12	\$0.00	\$23.12	\$0.00
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	395	Government Fees (Statutory Fees & Taxes)	\$8,000.00	\$8,000.00	\$8,000.00	\$7,870.20	\$0.00	\$7,870.20	\$8,000.00
004116	Non-Cash - Other Recreation & Sport - Loss on disposal of assets - Parks & Ovals	420	Loss on Asset Disposals	\$0.00	\$0.00	\$0.00	\$4,737.65	\$0.00	\$4,737.65	\$4,738.00
E04208	Works Costing - Maintenance - Buildings - Town Hall	320	Overhead Costs-Allocated	\$1,694.00	\$1,694.00	\$847.01	\$1,023.91	\$0.00	\$1,023.91	\$1,694.00
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	320	Overhead Costs-Allocated	\$0.00	\$0.00	\$0.00	\$389.01	\$0.00	\$389.01	\$0.00
E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	320	Overhead Costs-Allocated	\$319.00	\$319.00	\$159.51	\$0.00	\$0.00	\$0.00	\$319.00
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	320	Overhead Costs-Allocated	\$29,134.00	\$29,134.00	\$14,567.02	\$7,362.34	\$0.00	\$7,362.34	\$29,134.00
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	320	Overhead Costs-Allocated	\$360.00	\$360.00	\$179.99	\$0.00	\$0.00	\$0.00	\$360.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	320	Overhead Costs-Allocated	\$20,263.00	\$20,263.00	\$10,131.49	\$5,807.45	\$0.00	\$5,807.45	\$20,263.00
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	320	Overhead Costs-Allocated	\$10,074.00	\$10,074.00	\$5,036.98	\$2,527.18	\$0.00	\$2,527.18	\$10,074.00
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	320	Overhead Costs-Allocated	\$14,783.00	\$14,783.00	\$7,391.48	\$4,410.84	\$0.00	\$4,410.84	\$14,783.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	320	Overhead Costs-Allocated	\$12,964.00	\$12,964.00	\$6,482.00	\$6,589.92	\$0.00	\$6,589.92	\$12,964.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	320	Overhead Costs-Allocated	\$10,700.00	\$10,700.00	\$5,350.02	\$2,512.89	\$0.00	\$2,512.89	\$10,700.00
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	320	Overhead Costs-Allocated	\$8,676.00	\$8,676.00	\$4,337.98	\$2,544.80	\$0.00	\$2,544.80	\$8,676.00
E11210	Works Costing - Maintenance - Buildings - Camp Waller	320	Overhead Costs-Allocated	\$713.00	\$713.00	\$356.52	\$2,339.00	\$0.00	\$2,339.00	\$713.00
E11211	Works Costing - Maintenance - Buildings - Hurricanes	320	Overhead Costs-Allocated	\$233.00	\$233.00	\$116.48	\$0.00	\$0.00	\$0.00	\$233.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	320	Overhead Costs-Allocated	\$11,663.00	\$11,663.00	\$5,831.48	\$3,304.14	\$0.00	\$3,304.14	\$11,663.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	320	Overhead Costs-Allocated	\$11,526.00	\$11,526.00	\$5,763.02	\$3,608.05	\$0.00	\$3,608.05	\$11,526.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	320	Overhead Costs-Allocated	\$67,900.00	\$67,900.00	\$33,950.02	\$22,669.50	\$0.00	\$22,669.50	\$67,900.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	320	Overhead Costs-Allocated	\$24,268.00	\$24,268.00	\$12,134.00	\$7,187.88	\$0.00	\$7,187.88	\$24,268.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	320	Overhead Costs-Allocated	\$27,042.00	\$27,042.00	\$13,520.98	\$5,038.35	\$0.00	\$5,038.35	\$27,042.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	320	Overhead Costs-Allocated	\$23,599.00	\$23,599.00	\$11,799.51	\$10,504.01	\$0.00	\$10,504.01	\$23,599.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	320	Overhead Costs-Allocated	\$40,501.00	\$40,501.00	\$20,250.49	\$12,465.88	\$0.00	\$12,465.88	\$40,501.00
E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	320	Overhead Costs-Allocated	\$17,070.00	\$17,070.00	\$8,535.02	\$6,124.76	\$0.00	\$6,124.76	\$17,070.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourlay Park	320	Overhead Costs-Allocated	\$9,578.00	\$9,578.00	\$4,789.00	\$3,748.23	\$0.00	\$3,748.23	\$9,578.00
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	320	Overhead Costs-Allocated	\$8,463.00	\$8,463.00	\$4,231.50	\$2,814.34	\$0.00	\$2,814.34	\$8,463.00
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	320	Overhead Costs-Allocated	\$9,943.00	\$9,943.00	\$4,971.52	\$2,224.05	\$0.00	\$2,224.05	\$9,943.00
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	320	Overhead Costs-Allocated	\$5,155.00	\$5,155.00	\$2,577.51	\$2,364.42	\$0.00	\$2,364.42	\$5,155.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	320	Overhead Costs-Allocated	\$5,873.00	\$5,873.00	\$2,936.50	\$2,213.38	\$0.00	\$2,213.38	\$5,873.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	320	Overhead Costs-Allocated	\$18,009.00	\$18,009.00	\$9,004.51	\$3,618.18	\$0.00	\$3,618.18	\$18,009.00
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	320	Overhead Costs-Allocated	\$917.00	\$917.00	\$458.51	\$496.48	\$0.00	\$496.48	\$917.00
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	320	Overhead Costs-Allocated	\$7,791.00	\$7,791.00	\$3,895.51	\$720.15	\$0.00	\$720.15	\$7,791.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	320	Overhead Costs-Allocated	\$12,746.00	\$12,746.00	\$6,372.99	\$9,393.84	\$0.00	\$9,393.84	\$12,746.00
E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	320	Overhead Costs-Allocated	\$7,154.00	\$7,154.00	\$3,577.01	\$3,030.31	\$0.00	\$3,030.31	\$7,154.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	320	Overhead Costs-Allocated	\$5,987.00	\$5,987.00	\$2,993.51	\$2,031.00	\$0.00	\$2,031.00	\$5,987.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	320	Overhead Costs-Allocated	\$9,481.00	\$9,481.00	\$4,740.51	\$3,672.29	\$0.00	\$3,672.29	\$9,481.00

Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	320	Overhead Costs-Allocated	\$4,312.00	\$4,312.00	\$2,155.99	\$1,124.52	\$0.00	\$1,124.52	\$4,312.00
E11245	Works Costing - Maintenance - Parks & Ovals - Pump & Reticulation Overhaul	320	Overhead Costs-Allocated	\$561.00	\$561.00	\$280.48	\$0.00	\$0.00	\$0.00	\$561.00
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	320	Overhead Costs-Allocated	\$2,577.00	\$2,577.00	\$1,288.50	\$661.58	\$0.00	\$661.58	\$2,577.00
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	320	Overhead Costs-Allocated	\$7,786.00	\$7,786.00	\$3,892.98	\$0.00	\$0.00	\$0.00	\$7,786.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	320	Overhead Costs-Allocated	\$12,352.00	\$12,352.00	\$6,175.98	\$2,640.41	\$0.00	\$2,640.41	\$12,352.00
E11263	Works Costing - Maintenance - Other - East Fremantle Festival	320	Overhead Costs-Allocated	\$5,722.00	\$5,722.00	\$2,860.98	\$8,267.09	\$0.00	\$8,267.09	\$5,722.00
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	320	Overhead Costs-Allocated	\$1,245.00	\$1,245.00	\$622.50	\$892.09	\$0.00	\$892.09	\$1,245.00
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	320	Overhead Costs-Allocated	\$59,262.00	\$59,262.00	\$29,631.02	\$14,925.71	\$0.00	\$14,925.71	\$51,043.00
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	320	Overhead Costs-Allocated	\$4,824.00	\$4,824.00	\$2,412.02	\$2,738.17	\$0.00	\$2,738.17	\$4,824.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	320	Overhead Costs-Allocated	\$21,701.00	\$21,701.00	\$10,850.51	\$16,657.67	\$0.00	\$16,657.67	\$21,701.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	320	Overhead Costs-Allocated	\$143,213.00	\$143,213.00	\$71,606.48	\$64,165.51	\$0.00	\$64,165.51	\$130,000.00
E12236	Works Costing - Maintenance - Roads - Street Cleaning	320	Overhead Costs-Allocated	\$169,444.00	\$169,444.00	\$84,721.98	\$94,426.05	\$0.00	\$94,426.05	\$169,444.00
E12237	Works Costing - Maintenance - Roads - Kerbing	320	Overhead Costs-Allocated	\$1,028.00	\$1,028.00	\$514.02	\$331.26	\$0.00	\$331.26	\$1,028.00
E12245	Works Costing - Maintenance - Roads - Street Trees	320	Overhead Costs-Allocated	\$117,879.00	\$117,879.00	\$58,939.52	\$36,311.19	\$0.00	\$36,311.19	\$117,879.00
E12255	Works Costing - Maintenance - Roads - Tree Replacements	320	Overhead Costs-Allocated	\$13,357.00	\$13,357.00	\$6,678.49	\$16,898.29	\$0.00	\$16,898.29	\$13,357.00
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	320	Overhead Costs-Allocated	\$10,347.00	\$10,347.00	\$5,173.48	\$4,751.30	\$0.00	\$4,751.30	\$10,347.00
E12260	Works Costing - Maintenance - Roads - Crossovers	320	Overhead Costs-Allocated	\$248.00	\$248.00	\$124.02	\$331.26	\$0.00	\$331.26	\$248.00
E12263	Works Costing - Maintenance - Drainage	320	Overhead Costs-Allocated	\$20,324.00	\$20,324.00	\$10,161.98	\$19,063.44	\$0.00	\$19,063.44	\$20,324.00
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	320	Overhead Costs-Allocated	\$18,815.00	\$18,815.00	\$9,407.51	\$7,220.99	\$0.00	\$7,220.99	\$18,815.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	320	Overhead Costs-Allocated	\$35,953.00	\$35,953.00	\$17,976.52	\$10,721.86	\$0.00	\$10,721.86	\$35,953.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	320	Overhead Costs-Allocated	\$31,500.00	\$31,500.00	\$15,750.02	\$16,668.99	\$0.00	\$16,668.99	\$31,500.00
E14242	Works Costing - Maintenance - Buildings - Depot	320	Overhead Costs-Allocated	\$11,500.00	\$11,500.00	\$5,750.02	\$5,691.55	\$0.00	\$5,691.55	\$11,500.00
E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	320	Overhead Costs-Allocated	(\$1,148,820.00)	(\$1,148,820.00)	(\$574,410.06)	(\$470,422.11)	\$0.00	(\$470,422.11)	(\$1,127,388.00)
E14424	Works Costing - Maintenance - Other - Graffiti Removal	320	Overhead Costs-Allocated	\$17,890.00	\$17,890.00	\$8,944.98	\$2,042.99	\$0.00	\$2,042.99	\$17,890.00
E14460	Works Costing - Maintenance - Buildings - General	320	Overhead Costs-Allocated	\$2,401.00	\$2,401.00	\$1,200.49	\$837.59	\$0.00	\$837.59	\$2,401.00
009499	Materials and Contracts - Plant Operation Costs Allocated	330	Plant Operating Costs-Alloc	(\$277,492.00)	(\$277,492.00)	(\$138,745.98)	(\$123,293.98)	\$0.00	(\$123,293.98)	(\$237,844.00)
E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$26,157.00	\$26,157.00	\$13,078.50	\$13,504.06	\$0.00	\$13,504.06	\$19,118.00
E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$753.00	\$753.00	\$376.50	\$391.61	\$0.00	\$391.61	\$753.00
E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$9,465.00	\$9,465.00	\$4,732.50	\$783.26	\$0.00	\$783.26	\$1,500.00
E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$12,591.00	\$12,591.00	\$6,295.50	\$1,538.29	\$0.00	\$1,538.29	\$3,500.00
008210	HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	\$32,623.00	\$32,623.00	\$16,311.48	\$18,461.68	\$0.00	\$18,461.68	\$55,000.00
E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$12,036.00	\$12,036.00	\$6,018.00	\$6,005.02	\$0.00	\$6,005.02	\$12,036.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	330	Plant Operating Costs-Alloc	\$4,685.00	\$4,685.00	\$2,342.52	\$2,274.19	\$0.00	\$2,274.19	\$4,685.00
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	330	Plant Operating Costs-Alloc	\$3,525.00	\$3,525.00	\$1,762.50	\$1,981.12	\$0.00	\$1,981.12	\$3,525.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	330	Plant Operating Costs-Alloc	\$2,501.00	\$2,501.00	\$1,250.52	\$1,087.07	\$0.00	\$1,087.07	\$2,501.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	330	Plant Operating Costs-Alloc	\$2,425.00	\$2,425.00	\$1,212.48	\$1,087.07	\$0.00	\$1,087.07	\$2,425.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	330	Plant Operating Costs-Alloc	\$87.00	\$87.00	\$43.50	\$71.48	\$0.00	\$71.48	\$87.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	330	Plant Operating Costs-Alloc	\$8,317.00	\$8,317.00	\$4,158.48	\$3,317.35	\$0.00	\$3,317.35	\$5,000.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	330	Plant Operating Costs-Alloc	\$7,692.00	\$7,692.00	\$3,846.00	\$3,674.83	\$0.00	\$3,674.83	\$5,000.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	330	Plant Operating Costs-Alloc	\$5,477.00	\$5,477.00	\$2,738.52	\$3,017.97	\$0.00	\$3,017.97	\$5,477.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	330	Plant Operating Costs-Alloc	\$8,606.00	\$8,606.00	\$4,303.02	\$4,151.25	\$0.00	\$4,151.25	\$5,000.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	330	Plant Operating Costs-Alloc	\$14,611.00	\$14,611.00	\$7,305.48	\$7,122.72	\$0.00	\$7,122.72	\$10,000.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	330	Plant Operating Costs-Alloc	\$2,418.00	\$2,418.00	\$1,209.00	\$1,087.07	\$0.00	\$1,087.07	\$1,500.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	330	Plant Operating Costs-Alloc	\$123.00	\$123.00	\$61.50	\$101.58	\$0.00	\$101.58	\$123.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	330	Plant Operating Costs-Alloc	\$4,369.00	\$4,369.00	\$2,184.48	\$2,269.20	\$0.00	\$2,269.20	\$4,369.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	330	Plant Operating Costs-Alloc	\$3,145.00	\$3,145.00	\$1,572.48	\$1,616.14	\$0.00	\$1,616.14	\$3,145.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	330	Plant Operating Costs-Alloc	\$2,656.00	\$2,656.00	\$1,327.98	\$1,282.43	\$0.00	\$1,282.43	\$2,656.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	330	Plant Operating Costs-Alloc	\$6,338.00	\$6,338.00	\$3,169.02	\$3,040.26	\$0.00	\$3,040.26	\$6,338.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	330	Plant Operating Costs-Alloc	\$24,719.00	\$24,719.00	\$12,359.52	\$9,972.01	\$0.00	\$9,972.01	\$21,000.00
E12236	Works Costing - Maintenance - Roads - Street Cleaning	330	Plant Operating Costs-Alloc	\$12,728.00	\$12,728.00	\$6,364.02	\$1,675.53	\$0.00	\$1,675.53	\$4,000.00
E12245	Works Costing - Maintenance - Roads - Street Trees	330	Plant Operating Costs-Alloc	\$8,581.00	\$8,581.00	\$4,290.48	\$3,215.33	\$0.00	\$3,215.33	\$8,581.00
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	330	Plant Operating Costs-Alloc	\$1,452.00	\$1,452.00	\$726.00	\$898.26	\$0.00	\$898.26	\$1,452.00
E12263	Works Costing - Maintenance - Drainage	330	Plant Operating Costs-Alloc	\$8,617.00	\$8,617.00	\$4,308.48	\$4,826.60	\$0.00	\$4,826.60	\$8,617.00
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	330	Plant Operating Costs-Alloc	\$3,318.00	\$3,318.00	\$1,659.00	\$1,632.11	\$0.00	\$1,632.11	\$3,318.00
E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$12,191.00	\$12,191.00	\$6,095.52	\$5,925.29	\$0.00	\$5,925.29	\$10,000.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	330	Plant Operating Costs-Alloc	\$1,756.00	\$1,756.00	\$877.98	\$666.78	\$0.00	\$666.78	\$1,756.00
E14242	Works Costing - Maintenance - Buildings - Depot	330	Plant Operating Costs-Alloc	\$5,382.00	\$5,382.00	\$2,691.00	\$2,887.56	\$0.00	\$2,887.56	\$5,382.00
E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	330	Plant Operating Costs-Alloc	\$28,148.00	\$28,148.00	\$14,074.02	\$13,551.98	\$0.00	\$13,551.98	\$20,000.00
E04208	Works Costing - Maintenance - Buildings - Town Hall	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$299.64	\$0.00	\$299.64	\$0.00
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	340	Materials Purchased-Direct	\$10,500.00	\$10,500.00	\$5,250.00	\$4,842.90	\$329.83	\$5,172.73	\$10,500.00
E04243	Materials and Contracts - Administration - Materials - Staff Uniform	340	Materials Purchased-Direct	\$7,500.00	\$7,500.00	\$3,750.00	\$2,152.35	\$3,544.29	\$5,696.64	\$7,500.00
E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$5,000.00	\$5,000.00	\$2,500.02	\$11,677.95	\$465.00	\$12,142.95	\$15,000.00



Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	340	Materials Purchased-Direct	\$1,000.00	\$1,000.00	\$499.98	\$1,006.13	\$588.00	\$1,594.13	\$1,500.00
E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$161.16	\$0.00	\$161.16	\$500.00
E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	340	Materials Purchased-Direct	\$2,500.00	\$2,500.00	\$1,249.98	\$0.00	\$109.09	\$109.09	\$1,000.00
E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$3,000.00	\$3,000.00	\$1,500.00	\$401.79	\$0.00	\$401.79	\$1,000.00
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	340	Materials Purchased-Direct	\$25,000.00	\$25,000.00	\$12,499.98	\$13,913.00	\$0.00	\$13,913.00	\$25,000.00
E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	340	Materials Purchased-Direct	\$2,500.00	\$2,500.00	\$1,249.98	\$0.00	\$0.00	\$0.00	\$500.00
E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	340	Materials Purchased-Direct	\$1,000.00	\$1,000.00	\$499.98	\$818.18	\$0.00	\$818.18	\$1,000.00
E07232	Works Costing - Maintenance - Other - Insecticides And Vermin Control - Pest Control	340	Materials Purchased-Direct	\$500.00	\$500.00	\$250.02	\$124.00	\$0.00	\$124.00	\$500.00
E08210	HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	\$17,000.00	\$17,000.00	\$8,500.02	\$10,575.50	\$0.00	\$10,575.50	\$17,000.00
E08211	Materials and Contracts - Care Of Families & Children - Materials & Minor Equipment - CHSP Services	340	Materials Purchased-Direct	\$5,000.00	\$5,000.00	\$2,500.02	\$3,698.36	\$0.00	\$3,698.36	\$5,000.00
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$1,238.18	\$0.00	\$1,238.18	\$1,500.00
E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	340	Materials Purchased-Direct	\$2,000.00	\$2,000.00	\$1,000.02	\$0.00	\$764.55	\$764.55	\$2,000.00
E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	340	Materials Purchased-Direct	\$30,000.00	\$30,000.00	\$15,000.00	\$11,685.70	\$2,545.00	\$14,230.70	\$30,000.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	340	Materials Purchased-Direct	\$3,000.00	\$3,000.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$3,000.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	340	Materials Purchased-Direct	\$500.00	\$500.00	\$250.02	\$0.00	\$0.00	\$0.00	\$500.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	340	Materials Purchased-Direct	\$2,000.00	\$2,000.00	\$1,000.02	\$103.64	\$0.00	\$103.64	\$2,000.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	340	Materials Purchased-Direct	\$1,000.00	\$1,000.00	\$499.98	\$1,362.02	\$0.00	\$1,362.02	\$2,000.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$5,280.00	\$0.00	\$5,280.00	\$5,500.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$1,801.40	\$607.69	\$2,409.09	\$2,000.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$2,079.16	\$0.00	\$2,079.16	\$2,500.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	340	Materials Purchased-Direct	\$6,000.00	\$6,000.00	\$3,000.00	\$2,762.65	\$3,682.39	\$6,445.04	\$4,000.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$77.23	\$0.00	\$77.23	\$0.00
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	340	Materials Purchased-Direct	\$5,000.00	\$5,000.00	\$2,500.02	\$0.00	\$0.00	\$0.00	\$3,000.00
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$353.90	\$1,045.45	\$1,399.35	\$1,000.00
E11263	Works Costing - Maintenance - Other - East Fremantle Festival	340	Materials Purchased-Direct	\$2,000.00	\$2,000.00	\$1,000.02	\$6,298.80	\$250.04	\$6,548.84	\$6,500.00
E11297	Works Costing - Maintenance - Buildings - Dovenby House	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$806.82	\$0.00	\$806.82	\$1,000.00
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	340	Materials Purchased-Direct	\$5,000.00	\$5,000.00	\$2,500.02	\$3,057.79	\$0.00	\$3,057.79	\$10,000.00
E12230	Works Costing - Maintenance - Parks & Equipment - Works Equipment	340	Materials Purchased-Direct	\$3,000.00	\$3,000.00	\$1,500.00	\$3,632.42	\$181.82	\$3,814.24	\$4,000.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	340	Materials Purchased-Direct	\$1,000.00	\$1,000.00	\$499.98	\$9,679.65	\$5,758.25	\$15,437.90	\$20,000.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	340	Materials Purchased-Direct	\$5,000.00	\$5,000.00	\$2,500.02	\$4,184.37	\$0.00	\$4,184.37	\$5,000.00
E12237	Works Costing - Maintenance - Roads - Kerbing	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$87.27	\$0.00	\$87.27	\$0.00
E12245	Works Costing - Maintenance - Roads - Street Trees	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$182.36	\$0.00	\$182.36	\$0.00
E12255	Works Costing - Maintenance - Roads - Tree Replacements	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$17,671.35	\$0.00	\$17,671.35	\$40,000.00
E12263	Works Costing - Maintenance - Drainage	340	Materials Purchased-Direct	\$2,000.00	\$2,000.00	\$1,000.02	\$688.02	\$227.27	\$915.29	\$2,000.00
E12310	Materials and Contracts - Parking Facilities - Materials - Printing and Stationary	340	Materials Purchased-Direct	\$500.00	\$500.00	\$250.02	\$0.00	\$0.00	\$0.00	\$0.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	340	Materials Purchased-Direct	\$15,000.00	\$15,000.00	\$7,500.00	\$2,443.75	\$2,577.27	\$5,021.02	\$15,000.00
E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	340	Materials Purchased-Direct	\$9,000.00	\$9,000.00	\$4,500.00	\$1,605.97	\$921.04	\$2,527.01	\$7,500.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	340	Materials Purchased-Direct	\$2,000.00	\$2,000.00	\$1,000.02	\$3,138.06	\$0.03	\$3,138.09	\$5,000.00
E14242	Works Costing - Maintenance - Buildings - Depot	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$3,039.32	\$0.00	\$3,039.32	\$4,000.00
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$680.37	\$413.64	\$1,094.01	\$0.00
E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	340	Materials Purchased-Direct	\$50,000.00	\$50,000.00	\$25,000.02	\$22,190.08	\$0.00	\$22,190.08	\$50,000.00
E14424	Works Costing - Maintenance - Other - Graffiti Removal	340	Materials Purchased-Direct	\$1,000.00	\$1,000.00	\$499.98	\$76.44	\$0.00	\$76.44	\$500.00
E14460	Works Costing - Maintenance - Buildings - General	340	Materials Purchased-Direct	\$0.00	\$0.00	\$0.00	\$230.47	\$0.00	\$230.47	\$0.00
000005	Materials and Contracts - Administration - Activity Based Costing Allocated	440	Activity Based Distribution	(\$2,835,554.00)	(\$2,835,554.00)	(\$1,417,777.02)	(\$1,347,059.67)	\$0.00	(\$1,347,059.67)	(\$2,822,868.00)
003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050.00	\$71,050.00	\$35,524.98	\$33,676.52	\$0.00	\$33,676.52	\$73,072.00
003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	440	Activity Based Distribution	\$852,595.50	\$852,595.50	\$426,297.48	\$404,117.98	\$0.00	\$404,117.98	\$881,700.00
005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050.00	\$71,050.00	\$35,524.98	\$33,676.52	\$0.00	\$33,676.52	\$73,072.00
007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050.00	\$71,050.00	\$35,524.98	\$33,676.52	\$0.00	\$33,676.52	\$77,913.00
008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199.00	\$284,199.00	\$142,099.50	\$134,706.06	\$0.00	\$134,706.06	\$292,287.00
010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050.00	\$71,050.00	\$35,524.98	\$33,676.52	\$0.00	\$33,676.52	\$77,913.00
010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199.00	\$284,199.00	\$142,099.50	\$134,706.06	\$0.00	\$134,706.06	\$292,287.00
010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050.00	\$71,050.00	\$35,524.98	\$33,676.52	\$0.00	\$33,676.52	\$73,072.00
011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199.00	\$284,199.00	\$142,099.50	\$134,706.06	\$0.00	\$134,706.06	\$292,287.00
012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199.00	\$284,199.00	\$142,099.50	\$134,706.06	\$0.00	\$134,706.06	\$292,287.00
012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	440	Activity Based Distribution	\$142,100.00	\$142,100.00	\$71,050.02	\$67,353.01	\$0.00	\$67,353.01	\$146,143.00
013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050.00	\$71,050.00	\$35,524.98	\$33,676.52	\$0.00	\$33,676.52	\$73,072.00
014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	440	Activity Based Distribution	\$277,763.00	\$277,763.00	\$138,881.52	\$134,705.32	\$0.00	\$134,705.32	\$277,763.00
E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	500	Services	\$35,000.00	\$35,000.00	\$17,500.02	\$369.90	\$13,266.46	\$13,636.36	\$15,000.00
E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	500	Services	\$17,000.00	\$17,000.00	\$8,500.02	\$14,102.32	\$1,624.01	\$15,726.33	\$17,000.00
E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	500	Services	\$7,500.00	\$7,500.00	\$3,750.00	\$4,163.14	\$1,836.72	\$5,999.86	\$10,000.00
E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500	Services	\$80,000.00	\$60,500.00	\$30,252.00	\$495.65	\$7,500.00	\$7,995.65	\$60,500.00
E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHS Resc	500	Services	\$25,000.00	\$25,000.00	\$12,499.98	\$925.53	\$777.95	\$1,703.48	\$7,500.00

Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E04208	Works Costing - Maintenance - Buildings - Town Hall	500	Services	\$15,000.00	\$15,000.00	\$7,500.00	\$4,309.45	\$1,821.38	\$6,130.83	\$15,000.00
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	500	Services	\$45,000.00	\$45,000.00	\$22,500.00	\$23,588.34	\$0.00	\$23,588.34	\$45,000.00
E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement Fees	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$22,221.18	\$0.00	\$22,221.18	\$22,222.00
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	500	Services	\$7,500.00	\$7,500.00	\$3,750.00	\$3,026.63	\$1,414.75	\$4,441.38	\$7,500.00
E04215	Materials and Contracts - Administration - Advertising	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$6,119.78	\$255.30	\$6,375.08	\$10,000.00
E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	500	Services	\$6,000.00	\$6,000.00	\$3,000.00	\$2,137.93	\$971.67	\$3,109.60	\$6,000.00
E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	500	Services	\$236,000.00	\$236,000.00	\$118,000.02	\$162,409.80	\$3,051.00	\$165,460.80	\$266,000.00
E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	500	Services	\$53,000.00	\$53,000.00	\$26,500.02	\$51,636.98	\$0.00	\$51,636.98	\$53,000.00
E04230	Materials and Contracts - Administration - Postage and Freight	500	Services	\$20,000.00	\$20,000.00	\$10,000.02	\$8,672.63	\$8,085.74	\$16,758.37	\$20,000.00
E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500	Services	\$55,000.00	\$55,000.00	\$0.00	(\$44,300.00)	\$0.00	(\$44,300.00)	\$55,000.00
E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$1,037.93	\$1,066.73	\$2,104.66	\$5,000.00
E04239	Materials and Contracts - Administration - Legal Expenses	500	Services	\$50,000.00	\$50,000.00	\$25,000.02	\$24,506.00	\$1,628.79	\$26,134.79	\$50,000.00
E04240	Materials and Contracts - Administration - Service Contracts - Internal and External Audit Projects	500	Services	\$15,000.00	\$15,000.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$15,000.00
E04245	Employee Costs - Administration - Staff Training and Conferences	500	Services	\$0.00	\$0.00	\$0.00	\$932.73	\$0.00	\$932.73	\$0.00
E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$3,542.76	\$5,365.00	\$8,907.76	\$25,000.00
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	500	Services	\$6,250.00	\$6,250.00	\$3,124.98	\$7,533.62	\$0.00	\$7,533.62	\$10,000.00
E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	500	Services	\$25,000.00	\$25,000.00	\$12,499.98	\$0.00	\$0.00	\$0.00	\$5,000.00
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	500	Services	\$0.00	\$0.00	\$0.00	\$1,090.91	\$2,768.19	\$3,859.10	\$0.00
E04254	Works Costing - Maintenance - Other - Election Expenses	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$27,184.59	\$0.00	\$27,184.59	\$27,185.00
E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	500	Services	\$47,500.00	\$47,500.00	\$23,749.98	\$28,819.63	\$1,511.32	\$30,330.95	\$50,000.00
E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	500	Services	\$70,000.00	\$70,000.00	\$34,999.98	\$13,603.00	\$6,110.00	\$19,713.00	\$70,000.00
E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$0.00	\$0.00	\$0.00	\$500.00
E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	500	Services	\$0.00	\$0.00	\$0.00	\$354.54	\$0.00	\$354.54	\$0.00
E05229	Materials and Contracts - Animal Control - Minor Expenditure	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$0.00	\$0.00	\$0.00	\$500.00
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	500	Services	\$6,500.00	\$6,500.00	\$3,250.02	\$1,530.00	\$0.00	\$1,530.00	\$5,000.00
E05234	Materials and Contracts - Animal Control - Legal Expenses	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$420.56	\$0.00	\$420.56	\$1,000.00
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	500	Services	\$0.00	\$0.00	\$0.00	\$171.99	\$0.00	\$171.99	\$250.00
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$3,750.00	\$0.00	\$3,750.00	\$5,000.00
E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$1,902.70	\$958.55	\$2,861.25	\$5,000.00
E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	500	Services	\$7,300.00	\$7,300.00	\$3,649.98	\$7,290.00	\$0.00	\$7,290.00	\$7,300.00
E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$0.00	\$0.00	\$0.00	\$500.00
E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	500	Services	\$2,000.00	\$2,000.00	\$1,000.02	\$1,821.60	\$0.00	\$1,821.60	\$2,000.00
E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$180.00	\$0.00	\$180.00	\$500.00
E07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	500	Services	\$3,000.00	\$25,000.00	\$13,000.00	\$2,044.00	\$15,500.27	\$17,544.27	\$25,000.00
E07232	Works Costing - Maintenance - Other - Insecticides And Vermin Control - Pest Control	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$1,161.56	\$0.00	\$1,161.56	\$1,500.00
E08210	HACC Service Unit - All Service Programs - Op Exp	500	Services	\$49,250.00	\$49,250.00	\$24,625.02	\$6,259.60	\$5,670.93	\$11,930.53	\$28,000.00
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$137.59	\$0.00	\$137.59	\$1,000.00
E08234	EF Community Centre Bldg - CHSP (Tricolora)	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$8,497.10	\$73.10	\$8,570.20	\$20,000.00
E09201	Works Costing - Maintenance - Buildings - Allen St Units	500	Services	\$15,000.00	\$15,000.00	\$7,500.00	\$10,391.84	\$0.00	\$10,391.84	\$15,000.00
E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	500	Services	\$173,500.00	\$173,500.00	\$86,749.98	\$72,404.33	\$0.00	\$72,404.33	\$173,500.00
E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	500	Services	\$70,000.00	\$70,000.00	\$34,999.98	\$30,451.63	\$0.00	\$30,451.63	\$70,000.00
E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	500	Services	\$74,000.00	\$74,000.00	\$37,000.02	\$30,999.90	\$0.00	\$30,999.90	\$74,000.00
E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Proper	500	Services	\$6,500.00	\$6,500.00	\$3,250.02	\$1,988.52	\$0.00	\$1,988.52	\$6,500.00
E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Proper	500	Services	\$28,500.00	\$28,500.00	\$14,250.00	\$11,213.49	\$0.00	\$11,213.49	\$28,500.00
E10105	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Proper	500	Services	\$750.00	\$750.00	\$375.00	\$62.50	\$0.00	\$62.50	\$250.00
E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	500	Services	\$6,500.00	\$6,500.00	\$3,250.02	\$8,148.70	\$0.00	\$8,148.70	\$23,000.00
E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	500	Services	\$23,000.00	\$23,000.00	\$11,500.02	\$3,398.73	\$0.00	\$3,398.73	\$6,500.00
E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & Ear	500	Services	\$19,000.00	\$19,000.00	\$9,499.98	\$6,895.88	\$0.00	\$6,895.88	\$19,000.00
E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)	500	Services	\$120,500.00	\$120,500.00	\$60,250.02	\$34,080.00	\$0.00	\$34,080.00	\$60,000.00
E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	500	Services	\$137,000.00	\$137,000.00	\$68,500.02	\$73,102.29	\$0.00	\$73,102.29	\$150,000.00
E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	500	Services	\$243,000.00	\$243,000.00	\$121,500.00	\$121,528.58	\$0.00	\$121,528.58	\$243,000.00
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus- Go FOGO	500	Services	\$0.00	\$22,186.00	\$11,094.00	\$15,265.15	\$909.09	\$16,174.24	\$22,186.00
E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$7,977.27	\$10,118.14	\$18,095.41	\$20,000.00
E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	500	Services	\$80,000.00	\$80,000.00	\$40,000.02	\$73,721.97	\$0.00	\$73,721.97	\$87,500.00
E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	500	Services	\$22,186.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$10,036.33	\$7,240.90	\$17,277.23	\$30,000.00
E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Fa	500	Services	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$1,171.19	\$0.00	\$1,171.19	\$3,000.00
E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	500	Services	\$115,000.00	\$115,000.00	\$57,499.98	\$6,000.00	\$75,187.64	\$81,187.64	\$115,000.00
E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$2,505.09	\$0.00	\$2,505.09	\$2,500.00
E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	500	Services	\$12,000.00	\$12,000.00	\$6,000.00	\$2,732.58	\$0.00	\$2,732.58	\$6,000.00
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$4,159.80	\$73.10	\$4,232.90	\$5,000.00



Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$4,317.06	\$489.10	\$4,806.16	\$5,000.00
E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$0.00	\$0.00	\$2,500.00	\$2,500.00
E10232	Materials and Contracts - Other Sanitation - Service Contracts - RRRC Overhead Contribution	500	Services	\$119,000.00	\$119,000.00	\$59,500.02	\$60,086.40	\$81,818.18	\$141,904.58	\$145,000.00
E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$0.00	\$0.00	\$2,500.00	\$2,500.00
E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	500	Services	\$1,500.00	\$1,500.00	\$750.00	\$0.00	\$0.00	\$0.00	\$1,000.00
E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	500	Services	\$0.00	\$0.00	\$0.00	\$906.75	\$0.00	\$906.75	\$1,360.00
E10252	Works Costing - Maintenance - Bus Shelters	500	Services	\$0.00	\$0.00	\$0.00	\$1,169.09	\$0.00	\$1,169.09	\$5,000.00
E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$7,450.00	\$0.00	\$7,450.00	\$10,000.00
E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$0.00	\$0.00	\$0.00	\$1,000.00
E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$0.00	\$0.00	\$0.00	\$1,000.00
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$1,242.20	\$8,735.00	\$9,977.20	\$50,000.00
E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls	500	Services	\$275,000.00	\$275,000.00	\$47,857.00	\$7,608.00	\$0.00	\$7,608.00	\$275,000.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$2,205.80	\$0.00	\$2,205.80	\$10,000.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	500	Services	\$0.00	\$0.00	\$0.00	\$1,057.10	\$0.00	\$1,057.10	\$1,500.00
E11210	Works Costing - Maintenance - Buildings - Camp Waller	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	(\$2,007.46)	\$2,722.73	\$715.27	\$10,000.00
E11211	Works Costing - Maintenance - Buildings - Hurricanes	500	Services	\$0.00	\$0.00	\$0.00	\$31.75	\$0.00	\$31.75	\$0.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	500	Services	\$0.00	\$0.00	\$0.00	\$193.16	\$0.00	\$193.16	\$0.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	500	Services	\$0.00	\$25,000.00	\$25,000.00	\$26,213.64	\$300.00	\$27,213.64	\$50,000.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$5,365.96	\$780.80	\$6,146.76	\$5,000.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$4,689.82	\$0.00	\$4,689.82	\$8,000.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	500	Services	\$0.00	\$0.00	\$0.00	\$769.50	\$769.50	\$1,539.00	\$1,000.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$2,040.70	\$0.00	\$2,040.70	\$5,000.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$9,891.25	\$0.00	\$9,891.25	\$25,000.00
E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$5,178.85	\$0.00	\$5,178.85	\$5,000.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$442.40	\$0.00	\$442.40	\$1,000.00
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	500	Services	\$500.00	\$500.00	\$250.02	\$110.00	\$0.00	\$110.00	\$500.00
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	500	Services	\$500.00	\$500.00	\$250.02	\$301.40	\$0.00	\$301.40	\$500.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	500	Services	\$500.00	\$500.00	\$250.02	\$1,006.51	\$0.00	\$1,006.51	\$1,000.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	500	Services	\$2,500.00	\$2,500.00	\$1,249.98	\$508.20	\$0.00	\$508.20	\$2,500.00
E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	500	Services	\$17,000.00	\$17,000.00	\$8,500.02	\$0.00	\$0.00	\$0.00	\$17,000.00
E11231	Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$805.00	\$0.00	\$805.00	\$10,000.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	500	Services	\$0.00	\$0.00	\$0.00	\$1,651.87	\$261.28	\$1,913.15	\$2,000.00
E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	500	Services	\$1,500.00	\$1,500.00	\$750.00	\$437.73	\$0.00	\$437.73	\$1,500.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	500	Services	\$2,000.00	\$2,000.00	\$1,000.02	\$1,109.80	\$0.00	\$1,109.80	\$2,000.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	500	Services	\$2,500.00	\$2,500.00	\$1,249.98	\$1,329.30	\$0.00	\$1,329.30	\$2,500.00
E11246	Materials and Contracts - Other Recreation & Sport - Service Contracts - East Fremantle Oval Masterplan	500	Services	\$0.00	\$19,500.00	\$9,750.00	\$19,850.00	\$300,255.82	\$320,105.82	\$20,000.00
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	500	Services	\$2,500.00	\$2,500.00	\$1,249.98	\$1,022.05	\$0.00	\$1,022.05	\$2,500.00
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	500	Services	\$3,500.00	\$3,500.00	\$1,750.02	\$0.00	\$0.00	\$0.00	\$0.00
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	500	Services	\$2,000.00	\$2,000.00	\$1,000.02	\$0.00	\$528.00	\$528.00	\$1,000.00
E11259	Works Costing - Maintenance - Parks & Ovals - Racaway Park / Richmond Park	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$1,520.00	\$0.00	\$1,520.00	\$1,500.00
E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	500	Services	\$20,000.00	\$20,000.00	\$10,000.02	\$395.00	\$0.00	\$395.00	\$10,000.00
E11263	Works Costing - Maintenance - Other - East Fremantle Festival	500	Services	\$95,000.00	\$125,373.00	\$115,373.00	\$96,065.61	\$5,329.77	\$101,395.38	\$120,000.00
E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	500	Services	\$8,500.00	\$8,500.00	\$4,249.98	\$0.00	\$0.00	\$0.00	\$8,500.00
E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$975.00	\$0.00	\$975.00	\$10,000.00
E11271	Materials and Contracts - Other Recreation & Sport - Service Contracts - Removal of fencing at HMAS Leeuwijn playing fi	500	Services	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	500	Services	\$500.00	\$500.00	\$250.02	\$0.00	\$0.00	\$0.00	\$500.00
E11295	Materials and Contracts - Other Recreation & Sport - Implementation of Urban Canopy Program	500	Services	\$70,805.00	\$70,805.00	\$35,402.52	\$21,314.97	\$136.36	\$21,451.33	\$70,805.00
E11297	Works Costing - Maintenance - Buildings - Dovenby House	500	Services	\$10,000.00	\$20,000.00	\$9,900.00	\$14,765.78	\$4,950.00	\$19,705.78	\$20,000.00
E11298	Materials and Contracts - Other Culture - Historical Research Services (Museum of Perth)	500	Services	\$0.00	\$11,057.00	\$0.00	\$11,057.00	\$0.00	\$11,057.00	\$11,057.00
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	500	Services	\$15,000.00	\$15,000.00	\$7,500.00	\$8,949.58	\$31.67	\$8,981.25	\$15,000.00
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	500	Services	\$1,000.00	\$1,000.00	\$499.98	\$0.00	\$0.00	\$0.00	\$0.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	500	Services	\$50,000.00	\$50,000.00	\$25,000.02	\$22,502.79	\$545.45	\$23,048.24	\$31,000.00
E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	500	Services	\$50,000.00	\$50,000.00	\$25,000.02	\$15,120.00	\$36,892.00	\$52,012.00	\$60,000.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$9,674.51	\$0.00	\$9,674.51	\$15,000.00
E12237	Works Costing - Maintenance - Roads - Kerbing	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$0.00	\$0.00	\$0.00	\$2,500.00
E12245	Works Costing - Maintenance - Roads - Street Trees	500	Services	\$40,000.00	\$40,000.00	\$19,999.98	\$20,306.65	\$6,451.51	\$26,758.16	\$40,000.00
E12255	Works Costing - Maintenance - Roads - Tree Replacements	500	Services	\$40,000.00	\$40,000.00	\$19,999.98	\$11,677.45	\$86.85	\$11,764.30	\$12,000.00
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	500	Services	\$40,000.00	\$40,000.00	\$19,999.98	\$0.00	\$30,912.00	\$30,912.00	\$50,000.00
E12260	Works Costing - Maintenance - Roads - Crossovers	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$0.00	\$0.00	\$0.00	\$5,000.00
E12263	Works Costing - Maintenance - Drainage	500	Services	\$20,000.00	\$20,000.00	\$10,000.02	\$2,529.89	\$0.00	\$2,529.89	\$15,000.00
E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	500	Services	\$10,000.00	\$10,000.00	\$4,999.98	\$2,517.48	\$0.00	\$2,517.48	\$5,000.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00

Attachment -1

COA	Description	IE	Inc/Exp Analysis	Original Budget	Current Budget	YTD Budget	YTD Actual	Open PO's	Total Actual	Forecast 30 June 2022
E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	500	Services	\$500.00	\$500.00	\$250.02	\$0.00	\$0.00	\$0.00	\$500.00
E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	500	Services	\$5,000.00	\$5,000.00	\$2,500.02	\$3,143.16	\$2,000.00	\$5,143.16	\$5,000.00
E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	500	Services	\$15,000.00	\$15,000.00	\$7,500.00	\$3,960.00	\$0.00	\$3,960.00	\$10,000.00
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	Services	\$30,000.00	\$30,000.00	\$15,000.00	\$7,770.00	\$0.00	\$7,770.00	\$30,000.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	500	Services	\$2,000.00	\$2,000.00	\$1,000.02	\$871.35	\$1,200.00	\$2,071.35	\$3,000.00
E14242	Works Costing - Maintenance - Buildings - Depot	500	Services	\$20,000.00	\$20,000.00	\$10,000.02	\$7,928.78	\$1,124.71	\$9,053.49	\$16,000.00
E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	500	Services	\$2,500.00	\$2,500.00	\$1,249.98	\$0.00	\$318.18	\$318.18	\$500.00
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	500	Services	\$40,000.00	\$40,000.00	\$19,999.98	\$17,244.29	\$3,389.51	\$20,633.80	\$40,000.00
E14423	Works Costing - Maintenance - Other - Recoverable Works	500	Services	\$0.00	\$0.00	\$0.00	\$1,750.00	\$0.00	\$1,750.00	\$1,750.00
E14424	Works Costing - Maintenance - Other - Graffiti Removal	500	Services	\$20,000.00	\$20,000.00	\$10,000.02	\$8,185.00	\$390.00	\$8,575.00	\$15,000.00
E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	500	Services	\$25,000.00	\$25,000.00	\$12,499.98	\$6,529.09	\$0.00	\$6,529.09	\$25,000.00
E14460	Works Costing - Maintenance - Buildings - General	500	Services	\$15,000.00	\$15,000.00	\$7,500.00	\$1,102.59	\$4,968.54	\$6,071.13	\$15,000.00
E14461	Works Costing - Maintenance - Buildings - 128 George Street	500	Services	\$0.00	\$0.00	\$0.00	\$235.91	\$0.00	\$235.91	\$500.00
E14462	Works Costing - Maintenance - Buildings - Old Police Station	500	Services	\$24,000.00	\$12,000.00	\$6,000.00	\$2,617.09	\$0.00	\$2,617.09	\$12,000.00
E08210	HACC Service Unit - All Service Programs - Op Exp	510	Volunteer Meals	\$9,000.00	\$9,000.00	\$4,500.00	\$1,499.04	\$0.00	\$1,499.04	\$4,500.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	600	Depreciation - Infrastructure - Roads	\$612,010.00	\$612,010.00	\$306,004.98	\$158,708.48	\$0.00	\$158,708.48	\$314,829.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	601	Depreciation - Infrastructure - Drainage	\$46,832.00	\$46,832.00	\$23,416.02	\$26,657.46	\$0.00	\$26,657.46	\$52,881.00
004109	Non-Cash - Other Community Amenities - Depreciation	602	Depreciation - Infrastructure - Parks & Ovals	\$859.00	\$859.00	\$429.48	\$0.00	\$0.00	\$0.00	\$0.00
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	602	Depreciation - Infrastructure - Parks & Ovals	\$232,709.00	\$232,709.00	\$116,354.52	\$58,863.36	\$0.00	\$58,863.36	\$115,183.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	603	Depreciation - Infrastructure - Footpaths & Cycleways	\$101,461.00	\$101,461.00	\$50,730.48	\$43,462.88	\$0.00	\$43,462.88	\$86,217.00
004109	Non-Cash - Other Community Amenities - Depreciation	604	Depreciation - Infrastructure - Bus Shelters	\$4,278.00	\$4,278.00	\$2,139.00	\$4,183.50	\$0.00	\$4,183.50	\$8,299.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	605	Depreciation - Infrastructure - Car Parks	\$33,655.00	\$33,655.00	\$16,827.48	\$14,108.02	\$0.00	\$14,108.02	\$27,986.00
004043	Non-Cash - Administration - Depreciation	609	Depreciation - Plant & Equipment	\$5,090.00	\$5,090.00	\$2,545.02	\$2,565.72	\$0.00	\$2,565.72	\$5,090.00
004080	Non-Cash - Care Of Families & Children - Depreciation	609	Depreciation - Plant & Equipment	\$64,367.00	\$64,367.00	\$32,183.52	\$22,099.78	\$0.00	\$22,099.78	\$43,840.00
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	609	Depreciation - Plant & Equipment	\$63,775.00	\$63,775.00	\$31,887.48	\$29,823.26	\$0.00	\$29,823.26	\$59,498.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	609	Depreciation - Plant & Equipment	\$1,328.00	\$1,328.00	\$664.02	\$501.50	\$0.00	\$501.50	\$995.00
004130	Non-Cash - Parking Facilities - Depreciation	609	Depreciation - Plant & Equipment	\$1,000.00	\$1,000.00	\$499.98	\$504.04	\$0.00	\$504.04	\$500.00
004143	Non-Cash - Plant Operation Costs - Depreciation	609	Depreciation - Plant & Equipment	\$150,286.00	\$150,286.00	\$75,142.98	\$57,027.50	\$0.00	\$57,027.50	\$112,638.00
004043	Non-Cash - Administration - Depreciation	610	Depreciation - Buildings - Specialised	\$160,000.00	\$160,000.00	\$79,999.98	\$87,151.60	\$0.00	\$87,151.60	\$139,049.00
004070	Non-Cash - Maternal & Infant Health - Depreciation	610	Depreciation - Buildings - Specialised	\$8,250.00	\$8,250.00	\$4,125.00	\$4,305.42	\$0.00	\$4,305.42	\$8,541.00
004080	Non-Cash - Care Of Families & Children - Depreciation	610	Depreciation - Buildings - Specialised	\$31,294.00	\$31,294.00	\$15,646.98	\$15,775.74	\$0.00	\$15,775.74	\$31,294.00
004090	Non-Cash - Housing - Council Owned - Depreciation	610	Depreciation - Buildings - Specialised	\$16,429.00	\$16,429.00	\$8,214.48	\$8,281.78	\$0.00	\$8,281.78	\$16,429.00
004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	610	Depreciation - Buildings - Specialised	\$273.00	\$273.00	\$136.50	\$137.46	\$0.00	\$137.46	\$273.00
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	610	Depreciation - Buildings - Specialised	\$823,731.00	\$823,731.00	\$411,865.50	\$423,491.34	\$0.00	\$423,491.34	\$819,916.00
004118	Non-Cash - Other Culture - Depreciation - Dovenby House	610	Depreciation - Buildings - Specialised	\$20,167.00	\$20,167.00	\$10,083.48	\$0.00	\$0.00	\$0.00	\$0.00
004140	Non-Cash - Public Works Overheads - Depreciation	610	Depreciation - Buildings - Specialised	\$28,197.00	\$28,197.00	\$14,098.50	\$7,720.06	\$0.00	\$7,720.06	\$15,314.00
004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	611	Depreciation - Buildings - Non Specialised	\$29,125.00	\$29,125.00	\$14,562.48	\$14,682.06	\$0.00	\$14,682.06	\$29,125.00
004070	Non-Cash - Maternal & Infant Health - Depreciation	611	Depreciation - Buildings - Non Specialised	\$3,278.00	\$3,278.00	\$1,639.02	\$1,652.32	\$0.00	\$1,652.32	\$3,278.00
004083	Non-Cash - Other Welfare - Depreciation - Glyde In	611	Depreciation - Buildings - Non Specialised	\$15,000.00	\$15,000.00	\$7,500.00	\$7,561.64	\$0.00	\$7,561.64	\$15,000.00
004140	Non-Cash - Public Works Overheads - Depreciation	611	Depreciation - Buildings - Non Specialised	\$1,388.00	\$1,388.00	\$694.02	\$699.44	\$0.00	\$699.44	\$1,388.00
004043	Non-Cash - Administration - Depreciation	612	Depreciation - Furniture & Equipment	\$76,019.00	\$76,019.00	\$38,009.52	\$34,190.06	\$0.00	\$34,190.06	\$70,141.00
004080	Non-Cash - Care Of Families & Children - Depreciation	612	Depreciation - Furniture & Equipment	\$0.00	\$0.00	\$0.00	\$1,769.78	\$0.00	\$1,769.78	\$3,511.00
004140	Non-Cash - Public Works Overheads - Depreciation	612	Depreciation - Furniture & Equipment	\$500.00	\$500.00	\$250.02	\$554.20	\$0.00	\$554.20	\$1,099.00
E11268	Non-Cash-Swimming Areas/Beaches Depreciation Expense - Right-of-use Assets	613	Depreciation - Right-Of-Use-Assets	\$39,876.00	\$39,876.00	\$19,938.00	\$19,973.38	\$0.00	\$19,973.38	\$39,621.00

### 10.3 2202 AMENDMENT TO INVESTMENT POLICY - REPORT

<b>Report Reference Number</b>	ACR-183
<b>Prepared by</b>	Sam Dolzadelli, Manager Finance
<b>Supervised by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Meeting date</b>	Tuesday, 22 February 2022
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil
<b>Attachments</b>	1. Amended Investment Policy

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#### PURPOSE

The Audit Committee is requested to endorse the changes to the Town’s Investment Policy as provided in attachment 1.

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#### EXECUTIVE SUMMARY

The Town’s Investment in Surplus Funds Policy has been updated to include the following:

- Additional commentary and examples to be provided regarding product options for divestment.
- New section to be included regarding the use of professional advice for investments.

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#### BACKGROUND

The Town’s Investment Policy was last reviewed and amended on 17 March 2020. Since then, financial institutions have released a number of new investment (term deposit) products, specifically pertaining to environmental and sustainable investments.

The Town also acknowledges the importance of maximising returns on investment, in order to realise an increased own-source revenue stream, thus the addition to the Policy regarding professional advice is included.

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#### CONSULTATION

Executive Manager Corporate Services

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#### STATUTORY ENVIRONMENT

Regulation 19 of the *Local Government (Financial Management) Regulations 1996* requires local governments to establish and document internal control procedures to ensure control over investments.

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#### POLICY IMPLICATIONS

Policy number 2.1.2 ‘Investment of Surplus Funds’, with proposed track changes as appended to this report.

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#### FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

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#### STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

RISK IMPLICATIONS

Risks

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Non-compliance with the Investment Policy, leading to over-exposure to credit rating risk	Rare (1)	Minor (2)	Low (1-4)	COMPLIANCE Some temporary non-compliance	Manage by ensuring investment register is monitored and reviewed frequently to ensure investment thresholds by credit rating/institution are complied with....
Risk that fossil fuel free banks do not offer competitive interest rates, or do not have availability to receive investments, resulting in non-divestment	Possible (3)	Minor (2)	Moderate (5-9)	FINANCIAL IMPACT – Less than \$10,000	Accept risk
Restrictions placed on the percentage of total portfolio held with any one institution sometimes impedes the Town’s ability to maximise investment returns	Possible (3)	Minor (2)	Moderate (5-9)	FINANCIAL IMPACT – Less than \$10,000	Accept risk

Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)



Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	6
Does this item need to be added to the Town’s Risk Register	NO
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

**Divestments**

The Town’s Investment of Surplus Funds Policy was last amended to include provision for a price preference to financial institutions that are deemed to not invest in or finance the fossil fuel industry. The Town seeks to add further detail to the above by including examples of divestment product lines that are regulated and certified by Climate Bond Initiative (CBI) and Responsible Investment Association Australasia (RIAA). This addition provides clarity around fossil fuel free divestments and can assist the Town in maximising its divestment portfolio whilst still achieving market average rate of return.

**Professional Advice**

The amended Investment of Surplus Funds Policy provides the Town with added flexibility in the investment process. By engaging a third party to provide professional advice on the Town’s investment strategy and portfolio, this increases the Town’s ability to maximise return on investment whilst maintain the appropriate levels of controls against any risks. A provider of this service will be able to assist in the formation of the Town’s investment strategy, as well as implementation of the investment portfolio and monitoring.

The low-interest rate environment continues as illustrated by the current cash rate, remaining unchanged at an all-time low of 0.10%. The RBA has announced that it will stop buying government bonds from 10 February, thus ending this additional monetary stimulus. Most economists are of the view this will not be changing for the whole of 2022, however an increase to a cash rate of 0.35% is forecast for the end of 2023.

Conclusion  
Nil.

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OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

**Committee Resolution** Choose an item. Click or tap to enter a date.

**OFFICER RECOMMENDATION**

**That the Audit Committee recommend Council:**

- 1. Amend the Investment of Surplus Funds Policy to provide an overview of divestment products, including examples of green and environmental, social, governance term deposits.**
- 2. Amend the Investment of Surplus Funds Policy to include scope for the Town to seek professional advice relating to investments.**

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**REPORT ATTACHMENTS**

Attachments start on the next page

## 2.1.2 Investment of Surplus Funds

<b>Type:</b>	Corporate Services – Financial Management
<b>Legislation:</b>	Section 6.14 of the <i>Local Government Act 1995</i> Part 111 Investments of the <i>Trustees Act 1962</i> Regulation 19, 19C, 28 & 49 of the <i>Local Government (Financial Management) Regulations 1996</i> <i>Australian Accounting Standards</i>
<b>Delegation:</b>	DA6 Investment of Funds
<b>Other Related Document:</b>	

### Objectives

This policy provides guidelines on how to invest the local government's surplus funds, with consideration of risk and at the most favourable rate of interest available to it at the time, while ensuring that its liquidity requirements are being met.

While exercising the power to invest, consideration is to be given in preservation of capital, liquidity and the return of investment;

- Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio.
- The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated redemption of an investment.
- The investment is expected to achieve a predetermined market average rate of return that takes into account the Council's risk tolerance. Any additional return target set by Council will also consider the risk limitation and prudent investment principles.

### Fossil Fuel Free Investments

Prior to placing investments, preference will be given to competitive quotations from financial institutions that are deemed not to invest in or finance the **fossil fuel industry** where:

- a) the investment is compliant with Council's investment policy with regards to risk management guidelines, and
- b) a price preference of 0.1% compared to the most favourable investment quotation is to be provided to financial institutions that are deemed not to invest in or finance the fossil fuel industry.

Examples of Fossil Fuel Free Investments include, but are not limited to the following:

- Green Term Deposits – These term deposits mobilise capital towards assets, also known as Green Eligible Assets, that facilitate and support the transition to a low carbon economy – such as renewable energy products, green commercial buildings, green residential buildings, energy efficiency (low carbon initiatives), clean transportation and sustainable water and wastewater management and pollution prevention and control.

- Environmental, Social & Governance (ESG) Term Deposits – Funds invested with this line of term deposits will be allocated towards Sustainability-Linked Loans (SLLs). SLLs incentivise the borrower’s achievement against predetermined sustainability performance objectives.

### **Policy Scope**

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council’s investment portfolio. This policy requires officers to disclose any conflict of interest to the CEO.

This investment policy prohibits any investment carried out for speculative purposes including:

- Deposits with an institution that is not an authorised deposit-taking institution as defined in the *Banking Act 1959* (Commonwealth) Section 5;
- The use of leveraging (borrowing to invest) of an investment;
- A state treasury that is not the Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*;
- Term deposits for a fixed term of more than 12 months;
- Invest in bonds that are not guaranteed by the Commonwealth government, or a State or Territory government;
- Investment in bonds with a term to maturity of more than 3 years;
- Investment in a foreign currency;
- Derivative based instruments;
- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand alone securities issued that have underlying futures, options, forward contracts and swaps of any kind.

Without approvals from Council, investments are limited to:

- State/Commonwealth Government Bonds;
- Interest Bearing Deposits;
- Bank accepted/endorsed bank bills.

### **Policy**

The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolios to safeguard the portfolios in accordance with the spirit of this Investment Policy, and not for speculative purposes. In times of periodic global financial system liquidity concerns a prudent person would seek higher rated, lower risk, investment placement as a priority.

Investments obtained are to comply with key criteria limiting i) overall credit exposure of the portfolio and exposure to individual institutions, and ii) the term to maturity of securities.

(i) **Overall Portfolio and Individual Limits**

To control the credit quality on the entire portfolio, the following credit framework limits the percentage of the portfolio exposed to any particular credit rating category. Exposure to an individual counterparty/institution will be restricted by its credit rating so that single entity exposure is limited, as detailed in the table below:



Long Term Rating	Short Term Rating	Direct Investments Maximum % with any one institution	Maximum % of Total Portfolio by Credit Rating
AAA	A1+(F1+)	50%	100%
AA	A1(F1)	45%	100%
A	A2(F2)	40%	80%

The rating categories are the minimum requirement for both long term and short term ratings per institution that will determine individual and total portfolio exposure. Unless stated otherwise, rating categories include + and – variations.

(ii) **Term to Maturity Framework**

The investment portfolio is to be invested within the following maturity constraints:

Portfolio % <1 year 100% Max - 60% Min

Portfolio % >1 year <3 years 40% Max

Investment performance is benchmarked against the cash rate.

**(iii) Professional Advice**

- a) The Town may from time to time engage the services of suitably qualified investment professionals to provide assistance in investment strategy formulation, portfolio implementation and monitoring.
- b) Any such advisor must be licensed by the Australian Securities and Investment Commission. The advisor must be an independent person who has no actual or potential conflict of interest in relation to investment products being recommended and is free to choose the most appropriate product within the terms and conditions of this Investment Policy.
- c) Any independent advisor engaged by the Town is required to provide written confirmation that they do not have any actual or potential conflicts of interest in relation to the investments they are recommending or reviewing.

A monthly report will be provided to Council, in support of the monthly financial activity statement, which will detail the investment portfolio in terms of divestment of **fossil fuel** industry supported investments, performance, percentage exposure of total portfolio by rating category and maturity date framework.

If any of the investments are downgraded such that they no longer fall within the risk management guidelines, they will be divested as soon as practicable.

The table below details two rating agencies' credit ratings for short and long term investments. It includes a grade explanation for each credit rating, which can be substituted, if required, with similar categories of rating from other recognised ratings agencies.

The short term <365 days rating as defined by Standard & Poors (or Fitch) is:

<b>A1+(F1+)</b>	Superior, extremely strong degree of safety for timely payment
<b>A1 (F1)</b>	Superior, a strong degree of safety for timely payment

Attachment 1

<b>A2 (F2)</b>	Strong, a satisfactory capacity for timely payment
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The long term ratings as defined by Standard & Poors and Fitch is:

<b>AAA</b>	Highest quality, an extremely strong capacity to repay
<b>AA+ to AA-</b>	High quality, a very strong capacity to repay
<b>A+ to A-</b>	Above average quality, a strong capacity to repay

<b>Responsible Directorate:</b>	Corporate Services
<b>Reviewing Officer:</b>	Executive Manager Corporate Services
<b>Decision making Authority:</b>	Council
<b>Policy Adopted:</b>	21/06/16
<b>Policy Amended/Reviewed:</b>	17/9/19, 17/3/20 <sub>2</sub>
<b>Former Policy No:</b>	4.2.3

## 10.4 2202 OPERATIONAL AND STRATEGIC RISK REGISTERS - REPORT

<b>Report Reference Number</b>	ACR-171
<b>Prepared by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Supervised by</b>	Gary Tuffin, Chief Executive Officer
<b>Meeting date</b>	Tuesday, 22 February 2022
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil

### Attachments

1. Sample Risk Register Template
2. Operational Risk Register
3. Strategic Risk Register
4. Smart Office Systems Application Agreement – Risk Register
5. Smart Office Systems Application Agreement – Contract Register

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### PURPOSE

It is recommended that the Audit Committee received the attached Operational and Strategic Risk Register.

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### EXECUTIVE SUMMARY

The Town's most recent Financial Management Review identified the requirement for a comprehensive Risk Register to be developed and presented to the Audit Committee as a standing item.

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### BACKGROUND

#### Operational Risk Register

A report providing the background to the Town's Risk Management Governance Framework was considered by the Audit Committee at its meeting of 7 November 2019. A risk assessment tool has since been adopted by Council, and features in all Council agenda items. Any item with a risk rating over 16 is required to be included in the attached Operational Risk Register.

#### Strategic Risk Register

Local Government Insurance Services (Risk Management Team) was engaged to assist the Town to identify potential strategic risks, facilitate the assessment and development of mitigation activities for prioritised strategic risks, and to provide a documented format for the ongoing management and reporting of strategic risks.

The above project work has resulted in the development of a Strategic Risk Dashboard Report (see attached Strategic Risk Register). Five key strategic risks have been identified by the Executive Team:

- Waste Recycling
- Inadequate provision of facilities or services
- East Fremantle Oval Precinct Project
- Strategic Planning
- Stakeholder Engagement

The inherent risk (risk prior to implementation of any controls) is considered to be high or extreme for all of the aforementioned. A number of actions and timeframes have been attached to each of the Strategic Risks, the status of which will be reported to the Audit Committee on a reoccurring basis.

## CONSULTATION

Executive Team

## STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of a local governments systems and procedures in relation to risk management, internal control and legislative compliance separately or all at the one time, on the provision that each matter is reviewed at least once every three years. The CEO is also required to report the results of that review to Council.

## POLICY IMPLICATIONS

Council has adopted Policy 2.2.4 Risk Management.

## FINANCIAL IMPLICATIONS

Two proposals are attached to this item, amounting to \$10,800 is consultancy fees:

- Develop a SharePoint application that enables the creation, management, review and reporting of strategic and operational risks for the organisation. A simple online form will be provided for end users to create, edit and manage risks. Automated workflows will also be established. A new risk register dashboard will be created for the Audit Committee.
- Develop a SharePoint application to establish a Contract Register.

## STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

## RISK IMPLICATIONS

*Risks*

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That risk controls are not adequate resulting in high and extreme risks materialising.	Possible (3)	Extreme (5)	High (10-16)	SERVICE INTERRUPTION Prolonged interruption of services - additional resources;	Control through oversight of high and extreme risks by the Audit Committee...



				performance affected <1 month	
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*Risk Matrix*

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

<b>Risk Rating</b>	15
<b>Does this item need to be added to the Town’s Risk Register</b>	NO
<b>Is a Risk Treatment Plan Required</b>	No

SITE INSPECTION

Not Applicable.

COMMENT

The Dashboard reports from the Risk Registers identify a number of actions to be completed within the next 12-months. The Committees attention is drawn to these items and any queries/concerns/prioritised actions will be documented in the minutes from this meeting and reported against by staff at the next meeting.

Smart Office Systems have been engaged to provide an Operational and Strategic Risk Register and Contracts Register via a Microsoft 365 application that will be enable the creation, management and review of the registers. A copy of those agreements are presented as attachments 3 and 4 to this report.

CONCLUSION

A new Risk Register is to be developed and will be presented to the Audit Committee for future meetings.

The components of the Risk Register will be formatted with the following headings:

- Risk type, Category and Description
- Risk Impacts (as per the Towns Risk Management Framework)

- Risk Likelihood
- Calculated Residual Risk
- Mitigating Controls and Control Ratings
- Review Period, Date of Last Review and Review Due Date

Cr Wilson has provided an example of a Risk Register template – see attachment 1. The new Risk Register will be comparable in format.

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#### OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

**Committee Resolution** Choose an item. Click or tap to enter a date.

**OFFICER RECOMMENDATION**

**That the Audit Committee:**

- 1. receives the Operational Risk Register and Strategic Risk Register as appended to this report and note that the current actions and timeframes contained within this document will be reviewed by the Committee on a reoccurring basis.**
- 2. Note that a new online Risk Register will be developed as per the attached scope and presented to the next Audit Committee meeting.**

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#### REPORT ATTACHMENTS

Attachments start on the next page



**Town of East Fremantle - Operational Risk Dashboard Report February 2022**

**Executive Summary**

Being the Town's first report under the introduced risk management framework, focus is on embedding and driving continual improvement. Future reports will continue to provide relevant insight and recommendations to assist governance activities for the Senior Management Team. It is supported by:

1. Risk Profiles for the 16 themes discussed.
2. Risk Management Policy and Procedures.

**Recommendations**

Embedding

1. Arrange for the attached Policy and Procedures to be endorsed and adopted appropriately.
2. Create a standard agenda for each Exec Team meeting to include the review of a risk profile (ensure coverage over an 18 month period)

Risk Profiles

1. Review and approve all initial Risk Profiles (from a Risk & Control perspective).
2. Confirm Current Issues / Actions / Treatments (Responsibility & Due Date) and ensure completion.

	Risk	Control		Risk	Control
<b>Providing inaccurate Advice / Information (All Ems)</b>	Moderate	Adequate	<b>Errors, omissions &amp; delays (All staff)</b>	Moderate	Adequate
Incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.			Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process. This includes instances of:		
Examples include;			-Human error		
-Incorrect planning, development or building advice			-Inaccurate recording, maintenance, testing or reconciliation of data.		
-Incorrect health or environmental advice			-Inaccurate data being used for management decision-making and reporting.		
-Inconsistent messages or responses from Customer Service Staff			-Delays in service to customers		
-Any advice that is not consistent with legislative requirements or local laws.			-Inaccurate data provided to customers		
			This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes".		
<b>Current Issues / Actions / Treatments</b>	<b>Due Date</b>	<b>Responsibility</b>	<b>Current Issues / Actions / Treatments</b>	<b>Due Date</b>	<b>Responsibility</b>
Review of Online Services	Ongoing	TLCS	Heritage Review and Municipal Heritage Inventory Review (create three new heritage precincts)	Ongoing	EMRS
FAQ - for front line staff	Ongoing	EMCS/CCUS	Operational Information Sheets	Ongoing	OM





Town of East Fremantle - Operational Risk Dashboard Report February 2022					
	Risk	Control		Risk	Control
<b>Business &amp; Community disruption (BCP)</b>	Low	Effective	<b>Management of Facilities / Venues / Events (All staff)</b>	Moderate	Adequate
<p>Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal Town business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).                      This includes;                      -Lack of (or inadequate) emergency response / business continuity plans.                      -Lack of training for specific individuals or availability of appropriate emergency response.                      -Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.                      -Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc                      This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT &amp; communication systems and infrastructure".</p>			<p>Failure to effectively manage the day to day operations of facilities, venues and / or events. This includes;                      -Inadequate procedures in place to manage quality or availability.                      -Poor crowd control                      -Ineffective signage                      -Booking issues                      -Stressful interactions with hirers / users (financial issues or not adhering to rules of use of facility)                      Inadequate oversight or provision of peripheral services (eg. cleaning / maintenance)</p>		
Current Issues / Actions / Treatments	Due Date	Responsibility	Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Business Continuity Plan and IT Disaster Recovery Plan - review annually</i>	<i>Annual</i>	<i>CEO</i>			
<i>IT Disaster Recovery Plan - annual testing</i>	<i>Annual</i>	<i>EMCS</i>	<i>Lease agreements with all tenants</i>	<i>Ongoing</i>	<i>EMCS</i>
<i>Internal Emergency Management Plan - review annually</i>	<i>Annual</i>	<i>EHO</i>	<i>Develop annual playground inspection program</i>	<i>Mar-22</i>	<i>EMTS</i>
<i>Evacuation exercise to be undertaken - annual</i>	<i>Annual</i>	<i>QSH Committee</i>	<i>Investigate digital access to all community buildings to replace the current key system</i>	<i>Underway</i>	<i>CSIM</i>
<i>Fire alarm/extinguishers/electrical tagging - check status - annual test</i>	<i>Annual</i>	<i>EHO</i>	<i>Audit of Gates/padlocks for facilities</i>	<i>Ongoing</i>	<i>EMCS</i>
<i>Implementation of COVID safety plans as required</i>	<i>Ongoing</i>	<i>BCP</i>	<i>Playground Condition Assessment - Annual inspection report</i>	<i>Sep-21</i>	<i>EMTS</i>

Town of East Fremantle - Operational Risk Dashboard Report February 2022					
	Risk	Control		Risk	Control
<b>Failure to fulfil Compliance requirements (statutory, regulatory) (EAs)</b>	Low	Adequate	<b>Information Systems (EMCS)</b>	Moderate	Effective
<p>Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal &amp; public domain legal documentation. It includes (amongst others) the Local Government Act, Planning &amp; Development Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.</p>			<p>Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Examples include failures or disruptions caused by:</p> <ul style="list-style-type: none"> <li>-Hardware or software</li> <li>-Networks</li> <li>-Failures of IT Vendors</li> </ul> <p>This also includes where poor governance results in the breakdown of IT maintenance such as;</p> <ul style="list-style-type: none"> <li>-Configuration management</li> <li>-Performance monitoring</li> </ul> <p>The Office of the Auditor General recently performed a General Computer Control Audit of the Town of East Fremantle (July 2019). The following is a summary of the audit methodology:</p> <p>Scope: the audit focused on:</p> <ul style="list-style-type: none"> <li>•Policies and procedures – The entity should ensure that they have appropriate policies and procedures in place for key areas such as IT risk management, information security, business continuity and change control.</li> <li>•Management of IT risks - The entity need to ensure that IT risks are identified, assessed and treated within appropriate timeframes and that these practices become a core part of business activities.</li> <li>•Information security - The entity should ensure good security practices are implemented, up-to-date and regularly tested and enforced for key computer systems. Agencies must conduct ongoing reviews for user access to systems to ensure they are appropriate at all times.</li> <li>•Business continuity - The entity should have a business continuity plan, a disaster recovery plan and an incident response plan. These plans should be tested on a periodic basis.</li> <li>•Change control - change control processes should be well developed and consistently followed for changes to computer systems. All changes should be subject to thorough planning and impact assessment to minimise the likelihood of problems. Change control documentation should be current, and approved changes formally tracked.</li> <li>•Physical security – The entity should develop and implement physical and environmental control mechanisms to prevent</li> </ul>		
Current Issues / Actions / Treatments	Due Date	Responsibility	Current Issues / Actions / Treatments	Due Date	Responsibility
Compliance Audit Return	Annually	EACEO	The Town to review and update the information Technology Policy to appropriately address all relevant areas of Information security	Completed	EMCS
Corporate Calendar	Monthly	EACEO	The Town to establish an appropriate information security awareness program to make sure individuals are aware of the Town's Information Security Policy, risks and personal requirements for protecting information	Ongoing	EMCS
Develop standard operating procedures for each position	Ongoing	All staff	The Town to document and implement an appropriate vulnerability management process. This process should ensure all relevant known software and security vulnerabilities are identified. These vulnerabilities along with remediation to address them should be appropriately assessed and tested. Following successful testing the relevant actions and updates should be applied to the IT Systems within a timely manner. Vulnerability testing will be undertaken with Nessus Software.	Yearly 01/09/2022	EMCS
Review procedures manual every 12 months	Jun-22	HR/Exe Managers/CEO	The Town to implement an appropriate process to securely manage and configure network devices.	Completed	EMCS
Disability Access & inclusion plan	Jun-25	PEHO	Server replacement/cloud assessment	Jun-22	EMCS
Development of an Internal Audit Plan	Completed	EMCS	Changes to Lift Phones and Monitored Fire Alarms/Security Alarm (Cease of service to old copper network)	Mar-22	EMCS
Improvement Plan - Aud Reg 17 & FMR	Dec-22	CEO			
Record Keeping Plan	Oct-22	EMCS			

Town of East Fremantle - Operational Risk Dashboard Report February 2022					
	Risk	Control		Risk	Control
<b>Document Management processes (RO)</b>	Low	Adequate	<b>Misconduct (CEO)</b>	Low	Adequate
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation. This includes: -Contact lists. -Procedural documents, personnel files, complaints. -Applications, proposals or documents. -Contracts. -Forms or requests.			Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority. This would include instances of: -Relevant authorisations not obtained. -Distributing confidential information. -Accessing systems and / or applications without correct authority to do so. -Misrepresenting data in reports. -Theft by an employee -Inappropriate use of plant, equipment or machinery -Inappropriate use of social media. -Inappropriate behaviour at work. -Purposeful sabotage This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays, or Inaccurate Advice / Information.		
Current Issues / Actions / Treatments	Due Date	Responsibility	Current Issues / Actions / Treatments	Due Date	Responsibility
Undertake additional record training for all staff	Ongoing	HRC	Internal Policy & Procedures	Ongoing	HRC
Fully utilise Synergy	Ongoing	CSIM	Annual Licence Checks (develop form)	Ongoing	HRC
Establish file sentencing structure for Y Drive, migrate records into EDRMS and disable File Server	Jun-22	CSIM	Staff to complete Online Learning Module on Public Interest Disclosure and Whistle Blower Policy, Fraud and Corruption Awareness, Accountable and Ethical Decision Making and Discrimination and EEO.	Ongoing	HRC
Assess full digitisation of Town Records and Update Record Keeping Plan accordingly	TBD	CSIM	Deployment of relevant policies and Code of Conduct via Definitiv	Ongoing	HRC
Implementation of Project Plan for Names and Address Database	Ongoing	CSIM/CCusC/RO			
Implementation of Agenda and Minutes System	Feb-22	CEOEA/CRS/CCS			
Control Document Solution	Mar-22	CEOEA/CRS/CCS			
Prepare a project plan for SharePoint Online with a view of replacing the EDRMS in Synergy Soft	TBD	EMCS/CCS			



Town of East Fremantle - Operational Risk Dashboard Report February 2022							
		Risk	Control			Risk	Control
<b>Employment practices (CEO/HRC)</b>		Low	Adequate	<b>Project / Change management (All staff)</b>		High	Adequate
Failure to effectively recruit, manage and lead human resources (full-time, part-time, casuals, temporary and volunteers). This includes: -Not having appropriately qualified or experienced people in the right roles. -Insufficient staff numbers to achieve objectives. -Breaching employee regulations. -Discrimination, harassment & bullying in the workplace. -Poor employee wellbeing (causing stress). -Key person dependencies without effective succession planning in place. -Industrial activity.			Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes. This includes: -Inadequate change management framework to manage and monitor change activities. -Inadequate understanding of the impact of project change on the business. -Failures in the transition of projects into standard operations. -Failure to implement new systems -Inadequate handover process This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"				
Current Issues / Actions / Treatments		Due Date	Responsibility	Current Issues / Actions / Treatments		Due Date	Responsibility
Embed Town Values		Ongoing		Project/Change Management Training		Commenced	HRC
Develop an Organisational Development and Training Plan		Ongoing		Development of PM Framework		Completed	CEO
Introduce new Online Learning & Induction Platform (LEARN RITE)		Ongoing	HRC	Implementation of PM Framework		Underway	All Managers
Annual Review of Workforce Plan		Annual	HRC				
Review of CHSP		Feb-22	EMCS				
Finalisation of Code of Conduct		Completed	EACEO				



Town of East Fremantle - Operational Risk Dashboard Report February 2022					
			Risk	Control	
<b>Environment management (SO/EHO)</b>			Moderate	Adequate	
<p>Inadequate prevention, identification, enforcement and management of environmental issues.</p> <p>The scope includes;</p> <ul style="list-style-type: none"> <li>- Lack of adequate planning and management of foreshore erosion issues.</li> <li>- Failure to identify and effectively manage contaminated sites (including groundwater usage).</li> <li>- Waste facilities (landfill / transfer stations)- former sites</li> <li>- Weed &amp; mosquito / Vector control.</li> <li>- Removal, damage to trees in the public domain</li> <li>- Illegal dumping.</li> <li>- Microbiological water quality</li> </ul>					
Current issues / Actions / Treatments		Due Date	Responsibility		
Implementation of Weed Management Plans (Foreshore Management/Neirgarup Track)		Dec-22	EMTS		
Develop a foreshore/river erosion management plan (environmental project)		Dec-22	EHO		
Annual River Wall inspection program		Completed	OM		
Jerratt Drive foreshore - Develop Rehabilitation Plan in conjunction with key stakeholders - Subject to external funding		Dec-22	SO/EHO		
Development of a Climate Emergency Strategy		Mar-22	SO/EHO		
Sustainability Projects		Ongoing	SO/EHO		
Coastal Hazard Risk Management and Adaptation Plan (funding granted \$78,000)		Jun-22	SO/EHO		
Urban Forest Program - WALGA Funding		Ongoing	SO/EHO		
<b>Supplier / Contract management (All Managers)</b>			Moderate	Adequate	
<p>Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management &amp; monitoring processes. This also includes:</p> <ul style="list-style-type: none"> <li>• Concentration issues (contracts awarded to one supplier)</li> <li>• Vendor sustainability</li> </ul>					
Current issues / Actions / Treatments		Due Date	Responsibility		
Prepare RFQ Road Sweeping		Completed	EMTS		
Prepare RFQ Electrical Services		Mar-22	EMTS		
Prepare RFQ/RFT Annual Parks and Gardens Maintenance Program ie Weedspraying, fertilising...		Mar-22	EMTS		
Review existing purchasing practices - ie No. contracts		Completed	EMTS/EMCS		
Develop procurement handbook including templates for all RFQs/RFTs		Completed	EMCS/CSIM		
Prepare RFQ Managed ICT Services		Completed	EMCS		
Ensure that Contract and Tender Register is up to date and meets statutory requirement		Mar-22	MF/CSIM		

Town of East Fremantle Strategic Risk Dashboard						
<b>East Fremantle Oval Precinct Project (CEO)</b>	<b>Extreme</b>	<b>High</b>	<b>Risk Ratings</b>		<b>Risk Factors</b>	
	<b>High</b>	<b>Adequate</b>	<b>Inherent</b>	<b>High</b>	<b>Influence</b>	<b>High</b>
			<b>Residual</b>	<b>Moderate</b>	<b>Controls</b>	<b>Adequate</b>
Inability to deliver the redevelopment of East Fremantle Oval Precinct project within an acceptable timeframe, within budget and meeting community expectations. Cost escalation has had a significant impact on budget.			Inability to meet State Government recycling rates. Impact of COVID on continuity of service delivery (i.e. waste collection) Failure of Waste Energy Facility (Avertas) to be operational within agreed time frames			
<b>Current Actions</b>			<b>Due Date</b>		<b>Responsibility</b>	
Department Approval			Completed		EMS	
Appointment of positions			Completed		CEO	
Negotiation of Funding Agreement with State Government			Completed		CEO	
Project Risk Workshop			Completed		CEO	
Design engineering with a view of reducing cost			Feb-22		Project Team	
Secure additional Federal Funding or alternatively reduce the scope of works			Jun 21 - Mar 22		CEO	
<b>Inadequate provision of facilities or services (Ems)</b>	<b>Extreme</b>	<b>High</b>	<b>Risk Ratings</b>		<b>Risk Factors</b>	
	<b>Moderate</b>	<b>Adequate</b>	<b>Inherent</b>	<b>Extreme</b>	<b>Influence</b>	<b>High</b>
			<b>Residual</b>	<b>Moderate</b>	<b>Controls</b>	<b>Adequate</b>
Inability to continually provide and adapt services to meet community needs. Our capacity to provide facilities does not meet the growing demand.			Inadequate or failed strategic development activity. Inadequate/failed community engagement			
<b>Current Actions</b>			<b>Due Date</b>		<b>Responsibility</b>	
Implementation of Preston Point Master Plan			Ongoing		Exec Managers	
Complete liability assessment for Camp Waller			Completed		Exec Managers	
Complete site plan for Camp Waller			Completed		Exec Managers	
Consultation Community Strategic Plan			Annually		Exec Managers	
Bi-annual Community Survey			Mar-23		Exec Managers	
<b>Stakeholder Engagement (Reputation) (CCE/CMO/TLCS)</b>	<b>High</b>	<b>High</b>	<b>Risk Ratings</b>		<b>Risk Factors</b>	
	<b>High</b>	<b>Adequate</b>	<b>Inherent</b>	<b>Extreme</b>	<b>Influence</b>	<b>High</b>
			<b>Residual</b>	<b>Moderate</b>	<b>Controls</b>	<b>Adequate</b>
Loss of the Town's reputation due to the inability to manage stakeholders' perception. This focuses on residential and commercial stakeholders who either live in, operate a business or use the Town's facilities			Inadequate or failed strategic development activity. Inadequate/failed community engagement			
<b>Current Actions</b>			<b>Due Date</b>		<b>Responsibility</b>	
Refresh staff awareness of Community Engagement Plan & Corporate Branding Framework			Ongoing		PC	
Facilitation of community information sessions			Ongoing		Exec Managers	
Review and implement appropriate outcomes from the Technical Levels of Service Review			Ongoing		Technical Services	
Configure service types within the Customer Service Module			Ongoing		TLCS	
<b>Current Actions</b>			<b>Due Date</b>		<b>Responsibility</b>	
Finalised Local Planning Strategy and submitted to WAPC			Jun-22		EMRS	
Review Local Planning Scheme			Jul-23		EMRS	
Public Advertising of Local Planning Strategy			Completed		EMRS	
Submit Amendment 17 to July OCM for final endorsement			Completed		EMRS	



# Smart Office Systems Agreement

Microsoft 365 Application Agreement – 20220201-2  
For “the Client” TOWN OF EAST FREMANTLE - ABN 80 052 365 032  
By Smart Office Systems - ABN 69 623 401 990

## Agreement Summary

This agreement provides for delivery of the following goods and services for the Client by Smart Office Systems:

### Microsoft 365 Application:

- **Contracts Register**

## Application Implementation

- Discovery of client specific application configuration requirements
- Installation and setup of the Microsoft 365 application(s) listed above

## Application Training

- Application administration training for nominated process owners and power users
- Application end-user training for general use users
- Application overview presentation for all application end users and managers

## Application Quick Guides

- On-line application quick guides are provided for training and ongoing user reference

## Application Support

- Go-live support through the launch of the application
- First-level support for trained users

## Application Costs

The following costs provide for the implementation, training, and support for the following applications:

- **Contracts Register \$5,400**

## Agreement Acceptance

To accept this agreement, please send an email to [accounts@sos365.com.au](mailto:accounts@sos365.com.au) or contact your **Smart Office Systems** account manager confirming your acceptance.

A contract for the provision of services described within this agreement will be formed on the date **Smart Office Systems** receives and accepts confirmation of **the Client's** acceptance of the agreement.

## Microsoft 365 Application Benefits

Applications included in this agreement are deployed on **the Client's** existing Microsoft 365 environment and provide the following functionality and benefits:

### Microsoft 365 Application Features and Benefits

1. Maximises the return on investment of your existing Microsoft 365 platform and licence costs by using the platform to deliver business processes automation, data management and modern web-based applications
2. Accessible from anywhere, at any time, without limitations on browser or device types
3. Single sign-on access for authorised users with their existing user accounts and passwords
4. Flexible and scalable solutions, allowing easy in-house enhancements to meet future changes in business process or compliance obligations etc.
5. Minimal training and change impact for end users, leveraging existing Microsoft and Adobe products that your users are already familiar with (Word, Adobe Acrobat DC)
6. Move away from "vendor lock-in" as Microsoft 365 applications are backed by a massive global pool of technical and end-user learning and support resources, including freely available application documentation, user community groups, official application forums and blogs
7. Invest in your people, with staff trained to use Microsoft 365 applications gaining valuable, transferable, and highly sought-after digital data management and processing skills
8. Integrate seamlessly with Microsoft Teams to leverage application features such as: hosting meetings; capturing resolution votes online; capturing meeting participant comments; and optionally recording meeting audio and video.

### Microsoft 365 Application Licence and Maintenance Costs

1. Fixed application cost regardless of the number of users accessing the applications
2. No additional software licences or subscriptions are required
3. No ongoing requirements, obligations or costs for application maintenance or support
4. Leverage Microsoft 365 free automated updates to avoid ongoing upgrade overheads and limitations
5. Free mobile Microsoft 365 applications support users connecting from iPads and other tablet devices

### Microsoft 365 Compliance & Security

1. Detailed audit logs capture all user and document activity (create, delete, upload, copy etc.)
2. Microsoft 365 Security Centre enables you to monitor and manage security across all Microsoft applications, data, devices, and infrastructure
3. Microsoft 365 Compliance Centre provides integrated solutions for information protection, information governance, insider risk management, eDiscovery, content retention, and sensitivity labels and policies
4. Built-in document and record management capabilities cater for any future information management and record keeping compliance obligations

### Future-proof Applications

1. Microsoft 365 built-in advanced features can be used to add or expand application functionality
2. Improve process support and automation with advanced workflows
3. Connectivity tools provide integration between modern and legacy systems, databases, and applications
4. Business intelligence reports and dashboards provide visibility of performance and capacity
5. Artificial Intelligence to support analysis, processing, insights, and reporting across all application data relieving repetitive and complex business processes

## Application Details

The **Contract Register** application is a Microsoft 365 application that enables the creation, management, review, and optional extension of contracts with external suppliers and service providers. A simple on-line form is provided for end-users to create, edit, and manage contracts.

Automated workflows enable newly created contracts to be created, validated and assigned to nominated individuals for review and approval. Configurable review periods enable automated alerts to notify internal contract managers and nominated stakeholders of upcoming contract end dates or option anniversaries.

The application provides a secure location to store and manage all electronic or scanned hardcopy documentation including contract documents, variations, exercised options and change requests etc.

## Application Components

The Contract Register application provides management of the following contract components:

### Contract Details

- Contract Type, Category and Description
- Contract Details
  - supplier name and contact details; start date; end date; extension options etc.
- Contract Review
  - review period; date of last review; review due date
- Contract Options
  - option details, dates, price review details
- Contract status controls
  - draft; active; under-review; expired; cancelled etc.
- Additional contract details and controls confirmed during the application implementation process

### Version history and audit log

- Full version history is retained during the lifecycle of each contract and all associated contract documents, and a detailed audit log automatically captures the history of all changes to contracts managed in the application.

### Workflow Automation

- Microsoft Power Automate workflows provide email notifications to Managers and specified users to review and update contracts within defined contract review periods or on an ad-hoc basis
- Automated email notifications to be provided to the specified contract owner at a pre-set time period prior to the following events and dates: contract expiry; renewals; extension options; price reviews

### Register Export and Publication

- A process will be provided to export and publish the contract register data to Excel for publishing via Adobe Acrobat DC Pro to PDF format that can be saved to external locations.

### Business Intelligence Reporting

- Executive contract register dashboard
- Contract processing and management report (with drill-down functionality to view and edit detailed information for individual contracts)
- Contract renewal, expiry and extension schedule (with the ability to filter for upcoming events)
- Change audit log (with visuals to highlight and drill down on modified contract details)

## Contract Register Content Migration

- Up to four-hours of support will be provided for the migration of existing contract register data into the Contract Register application
- A review and validation of existing contract data can be completed by the Client during the content migration process.

## Application Quick Guides

Online user guides are included with the application to provide end-users with a quick reference for all activities related to using and managing the application.

## Application Training

Unless otherwise stated, all training sessions and presentations are delivered online via the Microsoft Teams desktop application.

### Application Administration and End-user Training

The following online training sessions will be provided:

- 2 x administration training sessions for the nominated business process owners
- 2 x end-user training sessions for general use users

### User Pre-Training Session

The following online **pre-training** session will be provided to ensure that all end users can connect to the Microsoft 365 applications and confirm they have the required access permissions and correct version of the required desktop applications.

- 1 x application technical overview and first level-support session

### Application Overview Presentation

To ensure all application administrators and end-users are provided with enough information regarding the usability and benefits of the application, the following application overview presentation will be provided:

- 1 x application overview presentation

### IT Support Presentation

The following presentation session can be provided for **the Client's** nominated IT service provider to provide a technical overview of the deployed applications and establish ongoing support and escalation protocols:

- 1 x IT application technical overview session

## Application Support

### Go-live Support

The following go-live support services are included in this agreement for the application process owners and end users of the application:

- 2 x half-day open online support sessions using the Microsoft Teams desktop application

During these sessions, any trained staff member will be able to connect online and be provided with one-on-one application support.

### Ongoing Support

End-user and administration support is provided for **12-months** after the application has been installed:

- Support is provided for the resolution of issues directly related to the applications
- Support requests can be submitted by any user that has completed the on-line training sessions
- Support requests can be submitted using the Smart Office Systems online support request form



### Support services level:

- Support is available during standard business hours
  - Monday to Friday from 9am to 5pm (AWST)
  - Excluding national Australian and Western Australian public holidays
- Support requests will be responded to within 4 hours during standard business hours
- Support resolution duration will vary depending on the nature and complexity of each request

### Support Limitations

Support requests related to desktop applications, network access and other general IT related issues are not provided under this agreement and should continue to be raised directly with **the Client's** nominated IT service provider. Support requests related to business processes are not provided under this agreement and should be raised directly with **the Client's** nominated business champions and process owners.

### Extended Support (optional)

Support for Microsoft 365 applications beyond the initial implementation, training and go-live activity is expected to be minimal. Any ongoing training or support beyond the initial **12-month** period included within this agreement can be provided on a time and materials basis under a Professional Services Agreement, with **the Client** having full control and authority to approve or decline any support activity.

## What the Client Must Provide

### Business Champions

**The Client** must nominate two Business Champions, who are senior stakeholders with a good understanding of the business process being serviced by the application (for example, a senior administration staff member).

The Business Champion responsibilities include:

- Being a nominated point of contact for **Smart Office Systems** to liaise with and coordinate activities relating to the delivery of services under this agreement, for example:
  - Booking training sessions and resources
  - Ensuring availability and attendance of users to training and deployment support sessions
  - Shaping user's expectations of the deployed SharePoint applications
  - Supporting the transition to the new application
- Providing entry level guidance for **the Client's** staff for the deployed application
- Escalating support issues as second level support requests to **Smart Office Systems**
- Delivering facilitated training for new users after the initial implementation and training services included within this agreement have been delivered

### Change Management

Change management is critical to the success of the implementation and must be managed by **the Client** as follows:

- **The Client's** user base must be engaged and guided proactively through the change process
- **The Client** is responsible for identifying and managing change management issues, such as cultural or technical challenges inherent to the organisation
- Examples of communications that should be issued to **the Client's** user group include:
  - Advance notification of the implementation and timeframes
  - Training expectations and dates
  - Advice regarding governance and conventions for use of the SharePoint applications
  - Contact details for the nominated process owners or power users
  - Overview of the support process

#### Smart Office Systems Application Agreement

### Client IT Requirements

To ensure a positive overall experience and outcome for the organisation and individual users, **the Client** is responsible for providing the following resources and services:

- Business grade IT infrastructure, network, devices and software
- A licenced Microsoft 365 tenancy accessible by all application users
- A standard operating environment (SOE) for all computers accessing the application, including current versions of the following:
  - Microsoft Office 365 desktop applications
  - Microsoft Teams
  - Microsoft OneDrive for Business desktop applications
  - Microsoft Edge or Google Chrome
  - Windows desktop operating system
  - Adobe Acrobat DC Pro (if required)

### Microsoft 365 User Accounts and Licence Subscriptions

**The Client** is required to provide the following Microsoft user accounts and product licences:

- One administration user account and Microsoft 365 E3 licence for use by **Smart Office Systems** during the application implementation process and for the duration of ongoing support
- One test user account and Microsoft 365 Business Essentials licence for use by **Smart Office Systems** when testing the deployed SharePoint applications
- Power Automate, per user plan included with existing Microsoft E3 subscription or equivalent
- Power BI Pro licence for all application report viewers; or a Power BI Premium per Capacity licence for the Power BI workspace used to publish the application reports and dashboards

### Training Facility and Attendance

For any online training session, **the Client** is required to provide training attendees with a suitable Windows desktop or laptop device that meets the IT environment requirements described above.

For on-site training, **the Client** is required to provide a suitable meeting room or training room to host facilitated training sessions, as follows:

- Capacity for all trainees and two **Smart Office Systems** trainers
- Overhead projector or large display monitor
- Laptops or PCs for all attendees (where possible, trainees should login to their regular user profile)
- Wi-Fi connectivity with business grade Internet access

For online training, **the Client** is required to provide training attendees with a suitable Windows desktop or laptop device that meets the standard operating environment described above.

### Content Migration

Unless otherwise stated, **the Client** is responsible for the migration of all relevant existing content to the new applications deployed under this agreement. Smart Office systems will provide guidance and advice on the best practice methods to migrate content however the actual migration will be performed by the staff members responsible for the content.

### Additional IT Responsibilities

**The Client** remains responsible for the following Microsoft Office 365 administration activities and services:

- Microsoft user account and software licence management
- Application and end-user security and permissions management
- Information management compliance including data loss prevention, retention and disposal etc.
- Data backups and disaster recovery for the application and associated data

## What's not included

Unless otherwise stated in the Application Details section of this agreement, the following activities are not included under this application agreement:

- Customisation or modifications to the deployed applications
- Design or deployment of additional application functionality or automated workflows
- Integration with other systems, applications, databases or services
- Capacity to store application files that are not supported by SharePoint such as CAD/GIS software
- Support for issues related to any third-party application, add-in or custom software
- Support for issues unrelated to the deployed SharePoint application, for example:
  - Local IT environment or operating environment issues
  - Microsoft 365 technical issues or service outages
  - Data loss or application failure caused by malicious software or viruses

## Warranty

**Smart Office Systems** provides a 12-month warranty for all products and services provided under this agreement, commencing on the date the application is installed. During the warranty period, **Smart Office Systems** will resolve or provide a suitable work-around for any issues caused directly by incorrect functionality of the application or implementation services delivered under this agreement.

This warranty does not extend to errors or issues caused by:

- Incorrect use of the SharePoint application sites by **the Client** or their representatives
- Client applications, including Microsoft Office applications (e.g. Word, Excel, PowerPoint etc.)
- Operational or environmental issues related to **the Client's** IT infrastructure, networks or computers
- Modifications made to the application not explicitly authorised by **Smart Office Systems**
- Modifications made by Microsoft Corporation to any Microsoft 365 application or service
- Modifications made by any other associated application or service provider

## Agreement Conditions

The application and services provided in this agreement are subject to the following conditions:

1. All features and functionality included with the application are based on the available Microsoft 365 functionality at the time of deployment. **Smart Office Systems** is not liable for any issues arising from changes to, additions of, removal of, or performance of any Microsoft 365 applications or services.
2. The application(s) described in this agreement are delivered as-built from application templates without any functional or structural modifications, custom code or integration with other systems
3. All onsite services are delivered at premises provided by **the Client**. For locations outside of the Perth metropolitan area, **the Client** is responsible for any travel and accommodation costs
4. All products, training material and applications provided under this agreement are Copyright to **Smart Office Systems** and in no way does this agreement grant **the Client** a right or licence to copy, download, reverse-engineer, resell, or redistribute the copyrighted content
5. This agreement is offered for acceptance in its entirety. Any additional or conflicting terms and conditions issued by **the Client** as part of a Purchase Order or in any supplementary document or communication will be of no legal effect and will not constitute part of the contract formed by acceptance of this agreement
6. Successful implementation and the effective ongoing use of any applications deployed under this agreement remains the responsibility of **the Client**

Smart Office Systems Application Agreement

### Agreement Commercial in Confidence

This agreement is protected by Copyright and is provided in confidence and on condition that the Recipient of this agreement document agrees not to copy or redistribute any information within the agreement to any third party without the express written permission of **Smart Office Systems**.

### Cost Details

Microsoft 365 application included in this agreement:

Item	Cost
Contracts Register	\$5,400
12-months of online support	\$0
<b>Total</b>	<b>\$5,400</b>

### Invoice & Payment Terms

- 50% of the total cost will be invoiced on acceptance of this agreement
- 50% of the total cost will be invoiced on commencement of the application training activity
- All invoice payments are due within 14 days

### GST

- All costs are exclusive of GST



# Smart Office Systems Agreement

Microsoft 365 Application Agreement – 20220201-1  
For “the Client” TOWN OF EAST FREMANTLE - ABN 80 052 365 032  
By Smart Office Systems - ABN 69 623 401 990

## Agreement Summary

This agreement provides for delivery of the following goods and services for the Client by Smart Office Systems:

### Microsoft 365 Application:

- Operational and Strategic Risk Register

## Application Implementation

- Discovery of client specific application configuration requirements
- Installation and setup of the Microsoft 365 application(s) listed above

## Application Training

- Application administration training for nominated process owners and power users
- Application end-user training for general use users
- Application overview presentation for all application end users and managers

## Application Quick Guides

- On-line application quick guides are provided for training and ongoing user reference

## Application Support

- Go-live support through the launch of the application
- First-level support for trained users

## Application Costs

The following costs provide for the implementation, training, and support for the following applications:

- Operational and Strategic Risk Register **\$5,400**

## Agreement Acceptance

To accept this agreement, please send an email to [accounts@sos365.com.au](mailto:accounts@sos365.com.au) or contact your Smart Office Systems account manager confirming your acceptance.

A contract for the provision of services described within this agreement will be formed on the date Smart Office Systems receives and accepts confirmation of the Client's acceptance of the agreement.

## Microsoft 365 Application Benefits

Applications included in this agreement are deployed on **the Client's** existing Microsoft 365 environment and provide the following functionality and benefits:

### Microsoft 365 Application Features and Benefits

1. Maximises the return on investment of your existing Microsoft 365 platform and licence costs by using the platform to deliver business processes automation, data management and modern web-based applications
2. Accessible from anywhere, at any time, without limitations on browser or device types
3. Single sign-on access for authorised users with their existing user accounts and passwords
4. Flexible and scalable solutions, allowing easy in-house enhancements to meet future changes in business process or compliance obligations etc.
5. Minimal training and change impact for end users, leveraging existing Microsoft and Adobe products that your users are already familiar with (Word, Adobe Acrobat DC)
6. Move away from "vendor lock-in" as Microsoft 365 applications are backed by a massive global pool of technical and end-user learning and support resources, including freely available application documentation, user community groups, official application forums and blogs
7. Invest in your people, with staff trained to use Microsoft 365 applications gaining valuable, transferable, and highly sought-after digital data management and processing skills
8. Integrate seamlessly with Microsoft Teams to leverage application features such as: hosting meetings; capturing resolution votes online; capturing meeting participant comments; and optionally recording meeting audio and video.

### Microsoft 365 Application Licence and Maintenance Costs

1. Fixed application cost regardless of the number of users accessing the applications
2. No additional software licences or subscriptions are required
3. No ongoing requirements, obligations or costs for application maintenance or support
4. Leverage Microsoft 365 free automated updates to avoid ongoing upgrade overheads and limitations
5. Free mobile Microsoft 365 applications support users connecting from iPads and other tablet devices

### Microsoft 365 Compliance & Security

1. Detailed audit logs capture all user and document activity (create, delete, upload, copy etc.)
2. Microsoft 365 Security Centre enables you to monitor and manage security across all Microsoft applications, data, devices, and infrastructure
3. Microsoft 365 Compliance Centre provides integrated solutions for information protection, information governance, insider risk management, eDiscovery, content retention, and sensitivity labels and policies
4. Built-in document and record management capabilities cater for any future information management and record keeping compliance obligations

### Future-proof Applications

1. Microsoft 365 built-in advanced features can be used to add or expand application functionality
2. Improve process support and automation with advanced workflows
3. Connectivity tools provide integration between modern and legacy systems, databases, and applications
4. Business intelligence reports and dashboards provide visibility of performance and capacity
5. Artificial Intelligence to support analysis, processing, insights, and reporting across all application data relieving repetitive and complex business processes

## Application Details

The **Operational and Strategic Risk Register** application is a Microsoft 365 application that enables the creation, management, review and reporting of strategic and operational risks for the organisation. A simple on-line form is provided for end-users to create, edit, and manage risks. Automated workflows enable newly identified risks to be created, assessed and assigned to nominated individuals for review and approval. Configurable review periods enable automated alerts to notify risk owners of upcoming or overdue risk review dates.

## Application Components

The Risk Register application provides management of the following Risk components:

### Microsoft List Application components

- Risk Type, Category and Description
- Risk Impacts
  - Health Impact
  - Financial Loss Impact
  - Service Disruption Impact
  - Reputation Impact
  - Governance Impact
  - Environmental Impact
- Risk Likelihood
- Calculated Residual Risk
- Mitigating Controls and Control Ratings
- Review Period, Date of Last Review, and Review Due Date

### Version history and audit log

- Full version history is retained during the lifecycle of a risk, and a detailed audit log automatically captures history of all changes to risks managed within the application.

### Workflow Automation

- Microsoft Power Automate workflows provide email notifications to Managers and specified users to review and update risks within defined risk review periods or on an ad-hoc basis.

### Business Intelligence Reporting

The following Microsoft Power BI reports are included with the application:

- Executive dashboard (with colour coded risk status visuals)
- Risk processing and management report (with drill-down functionality to view and edit detailed information for individual risks)
- Risk review schedule (with the ability to filter for upcoming or overdue reviews)

## Risk Register Content Migration

- Up to four-hours of support will be provided for the migration of existing risks from the current Excel risk register.
- A review and validation of existing risk information can be completed by the Client during the content migration process.

## Application Quick Guides

Online user guides are included with the application to provide end-users with a quick reference for all activities related to using and managing the application.

## Application Training

Unless otherwise stated, all training sessions and presentations are delivered online via the Microsoft Teams desktop application.

### Application Administration and End-user Training

The following online training sessions will be provided:

- 2 x administration training sessions for the nominated business process owners
- 2 x end-user training sessions for general use users

### User Pre-Training Session

The following online **pre-training** session will be provided to ensure that all end users can connect to the Microsoft 365 applications and confirm they have the required access permissions and correct version of the required desktop applications.

- 1 x application technical overview and first level-support session

### Application Overview Presentation

To ensure all application administrators and end-users are provided with enough information regarding the usability and benefits of the application, the following application overview presentation will be provided:

- 1 x application overview presentation

### IT Support Presentation

The following presentation session can be provided for **the Client's** nominated IT service provider to provide a technical overview of the deployed applications and establish ongoing support and escalation protocols:

- 1 x IT application technical overview session

## Application Support

### Go-live Support

The following go-live support services are included in this agreement for the application process owners and end users of the application:

- 2 x half-day open online support sessions using the Microsoft Teams desktop application

During these sessions, any trained staff member will be able to connect online and be provided with one-on-one application support.

### Ongoing Support

End-user and administration support is provided for **12-months** after the application has been installed:

- Support is provided for the resolution of issues directly related to the applications
- Support requests can be submitted by any user that has completed the on-line training sessions
- Support requests can be submitted using the Smart Office Systems online support request form



### Support services level:

- Support is available during standard business hours
  - Monday to Friday from 9am to 5pm (AWST)
  - Excluding national Australian and Western Australian public holidays
- Support requests will be responded to within 4 hours during standard business hours
- Support resolution duration will vary depending on the nature and complexity of each request

### Support Limitations

Support requests related to desktop applications, network access and other general IT related issues are not provided under this agreement and should continue to be raised directly with **the Client's** nominated IT service provider. Support requests related to business processes are not provided under this agreement and should be raised directly with **the Client's** nominated business champions and process owners.

### Extended Support (optional)

Support for Microsoft 365 applications beyond the initial implementation, training and go-live activity is expected to be minimal. Any ongoing training or support beyond the initial **12-month** period included within this agreement can be provided on a time and materials basis under a Professional Services Agreement, with **the Client** having full control and authority to approve or decline any support activity.

## What the Client Must Provide

### Business Champions

**The Client** must nominate two Business Champions, who are senior stakeholders with a good understanding of the business process being serviced by the application (for example, a senior administration staff member).

The Business Champion responsibilities include:

- Being a nominated point of contact for **Smart Office Systems** to liaise with and coordinate activities relating to the delivery of services under this agreement, for example:
  - Booking training sessions and resources
  - Ensuring availability and attendance of users to training and deployment support sessions
  - Shaping user's expectations of the deployed SharePoint applications
  - Supporting the transition to the new application
- Providing entry level guidance for **the Client's** staff for the deployed application
- Escalating support issues as second level support requests to **Smart Office Systems**
- Delivering facilitated training for new users after the initial implementation and training services included within this agreement have been delivered

### Change Management

Change management is critical to the success of the implementation and must be managed by **the Client** as follows:

- **The Client's** user base must be engaged and guided proactively through the change process
- **The Client** is responsible for identifying and managing change management issues, such as cultural or technical challenges inherent to the organisation
- Examples of communications that should be issued to **the Client's** user group include:
  - Advance notification of the implementation and timeframes
  - Training expectations and dates
  - Advice regarding governance and conventions for use of the SharePoint applications
  - Contact details for the nominated process owners or power users
  - Overview of the support process

## Smart Office Systems Application Agreement

### Client IT Requirements

To ensure a positive overall experience and outcome for the organisation and individual users, **the Client** is responsible for providing the following resources and services:

- Business grade IT infrastructure, network, devices and software
- A licenced Microsoft 365 tenancy accessible by all application users
- A standard operating environment (SOE) for all computers accessing the application, including current versions of the following:
  - Microsoft Office 365 desktop applications
  - Microsoft Teams
  - Microsoft OneDrive for Business desktop applications
  - Microsoft Edge or Google Chrome
  - Windows desktop operating system
  - Adobe Acrobat DC Pro (if required)

### Microsoft 365 User Accounts and Licence Subscriptions

**The Client** is required to provide the following Microsoft user accounts and product licences:

- One administration user account and Microsoft 365 E3 licence for use by **Smart Office Systems** during the application implementation process and for the duration of ongoing support
- One test user account and Microsoft 365 Business Essentials licence for use by **Smart Office Systems** when testing the deployed SharePoint applications
- Power Automate, per user plan included with existing Microsoft E3 subscription or equivalent
- Power BI Pro licence for all application report viewers; or a Power BI Premium per Capacity licence for the Power BI workspace used to publish the application reports and dashboards

### Training Facility and Attendance

For any online training session, **the Client** is required to provide training attendees with a suitable Windows desktop or laptop device that meets the IT environment requirements described above.

For on-site training, **the Client** is required to provide a suitable meeting room or training room to host facilitated training sessions, as follows:

- Capacity for all trainees and two **Smart Office Systems** trainers
- Overhead projector or large display monitor
- Laptops or PCs for all attendees (where possible, trainees should login to their regular user profile)
- Wi-Fi connectivity with business grade Internet access

For online training, **the Client** is required to provide training attendees with a suitable Windows desktop or laptop device that meets the standard operating environment described above.

### Content Migration

Unless otherwise stated, **the Client** is responsible for the migration of all relevant existing content to the new applications deployed under this agreement. Smart Office systems will provide guidance and advice on the best practice methods to migrate content however the actual migration will be performed by the staff members responsible for the content.

### Additional IT Responsibilities

**The Client** remains responsible for the following Microsoft Office 365 administration activities and services:

- Microsoft user account and software licence management
- Application and end-user security and permissions management
- Information management compliance including data loss prevention, retention and disposal etc.
- Data backups and disaster recovery for the application and associated data

## What's not included

Unless otherwise stated in the Application Details section of this agreement, the following activities are not included under this application agreement:

- Customisation or modifications to the deployed applications
- Design or deployment of additional application functionality or automated workflows
- Integration with other systems, applications, databases or services
- Capacity to store application files that are not supported by SharePoint such as CAD/GIS software
- Support for issues related to any third-party application, add-in or custom software
- Support for issues unrelated to the deployed SharePoint application, for example:
  - Local IT environment or operating environment issues
  - Microsoft 365 technical issues or service outages
  - Data loss or application failure caused by malicious software or viruses

## Warranty

**Smart Office Systems** provides a 12-month warranty for all products and services provided under this agreement, commencing on the date the application is installed. During the warranty period, **Smart Office Systems** will resolve or provide a suitable work-around for any issues caused directly by incorrect functionality of the application or implementation services delivered under this agreement.

This warranty does not extend to errors or issues caused by:

- Incorrect use of the SharePoint application sites by **the Client** or their representatives
- Client applications, including Microsoft Office applications (e.g. Word, Excel, PowerPoint etc.)
- Operational or environmental issues related to **the Client's** IT infrastructure, networks or computers
- Modifications made to the application not explicitly authorised by **Smart Office Systems**
- Modifications made by Microsoft Corporation to any Microsoft 365 application or service
- Modifications made by any other associated application or service provider

## Agreement Conditions

The application and services provided in this agreement are subject to the following conditions:

1. All features and functionality included with the application are based on the available Microsoft 365 functionality at the time of deployment. **Smart Office Systems** is not liable for any issues arising from changes to, additions of, removal of, or performance of any Microsoft 365 applications or services.
2. The application(s) described in this agreement are delivered as-built from application templates without any functional or structural modifications, custom code or integration with other systems
3. All onsite services are delivered at premises provided by **the Client**. For locations outside of the Perth metropolitan area, **the Client** is responsible for any travel and accommodation costs
4. All products, training material and applications provided under this agreement are Copyright to **Smart Office Systems** and in no way does this agreement grant **the Client** a right or licence to copy, download, reverse-engineer, resell, or redistribute the copyrighted content
5. This agreement is offered for acceptance in its entirety. Any additional or conflicting terms and conditions issued by **the Client** as part of a Purchase Order or in any supplementary document or communication will be of no legal effect and will not constitute part of the contract formed by acceptance of this agreement
6. Successful implementation and the effective ongoing use of any applications deployed under this agreement remains the responsibility of **the Client**

## Agreement Commercial in Confidence

This agreement is protected by Copyright and is provided in confidence and on condition that the Recipient of this agreement document agrees not to copy or redistribute any information within the agreement to any third party without the express written permission of **Smart Office Systems**.

## Cost Details

### Microsoft 365 application included in this agreement:

Item	Cost
Operational and Strategic Risk Register	\$5,400
12-months of online support	\$0
<b>Total</b>	<b>\$5,400</b>

## Invoice & Payment Terms

- 50% of the total cost will be invoiced on acceptance of this agreement
- 50% of the total cost will be invoiced on commencement of the application training activity
- All invoice payments are due within 14 days

## GST

- All costs are exclusive of GST



## 10.5 2202 CONSOLIDATED STATUS REPORT

<b>Report Reference Number</b>	ACR-220
<b>Prepared by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Supervised by</b>	Gary Tuffin, Chief Executive Officer
<b>Meeting date</b>	Tuesday, 22 February 2022
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil

### Attachments

1. Consolidated Status Report (Confidential Attachment)

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### PURPOSE

It is recommended that the Audit Committee receive a status report on all outstanding matters raised in external audit reports, financial management reviews, performance audits, internal audit reports and any other review relevant to the Audit Committee's Terms of Reference.

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### EXECUTIVE SUMMARY

A status report has been prepared reporting against identified issues with respect to audit, risk management, internal controls, procurement matters and legislative compliance. The status report is not an exhaustive listing and will become a living document and updated as issues are identified. It is presented to the Audit Committee to assist in their role to report to Council and provide advice and recommendations on matters relevant to its terms of reference.

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### BACKGROUND

The Department of Local Government has published an Operational Guideline on Audit in Local Government. Appendix 3 of this Guideline lists a number of matters that should be presented to an Audit Committee for review and monitoring:

#### Risk Management:

- Reviewing whether the local government has an effective risk management system;
- Reviewing whether the local government has a current and effective business continuity plan;
- Reviewing areas of potential non-compliance with legislation, regulations and standards and local governments policies;
- Reviewing the following; litigation and claims, misconduct, and significant business risks;
- Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Reviewing the effectiveness of the local governments internal control system with management and the internal and external auditors;
- Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied.

Internal Control Systems:

- Separation of roles and functions, processing and authorisation;
- Control of approval of documents, letters and financial records;
- Limit of direct physical access to assets and records;
- Control of computer applications and information system standards;
- Regular maintenance and review of financial control accounts and trial balances;
- Comparison and analysis of financial results with budgeted amounts;
- Report, review and approval of financial payments and reconciliations;
- Comparison of the result of physical cash and inventory counts with accounting records.

Legislative Compliance:

- Monitoring compliance with legislation and regulations;
- Reviewing the annual Compliance Audit Return and reporting to Council the results of that review;
- Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;
- Obtaining assurance that adverse trends are identified and review managements plans to deal with these;
- Reviewing management disclosures in financial reports of the effect of significant compliance issues;
- Considering the internal auditors role in assessing compliance and ethics risks in their plan;
- Monitoring the local government’s compliance frameworks dealing with relevant external legislation and regulatory requirements.

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CONSULTATION

Manager Finance  
Chief Executive Officer

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STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of a local governments systems and procedures in relation to risk management, internal control and legislative compliance separately or all at the one time, on the provision that each matter is reviewed at least once every three years. The CEO is also required to report the results of that review to Council.

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POLICY IMPLICATIONS

There are no Council Policies relevant to this item.

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FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

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STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

RISK IMPLICATIONS

Risks

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That key findings are not actioned within a timely manner	Possible (3)	Moderate (3)	Moderate (5-9)	COMPLIANCE Some temporary non-compliance	Control through oversight by the Audit Committee and ensuring adequate budget allocation for resourcing.

Risk Matrix

Consequence \ Likelihood		Consequence				
		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

<b>Risk Rating</b>	9
<b>Does this item need to be added to the Town’s Risk Register</b>	NO
<b>Is a Risk Treatment Plan Required</b>	No

SITE INSPECTION

Not Applicable.

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**COMMENT**

The status sheet has been updated accordingly.

The following summary of completion is provided:

<b>Risk Category</b>	<b>No. Issues</b>	<b>Completed</b>	<b>Underway</b>	<b>Not Commenced</b>
High	21	17	3	0
Medium	38	33	6	0
Low	11	10	1	0
	<b>70</b>	<b>60</b>	<b>10</b>	<b>0</b>

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**CONCLUSION**

All items notated as being complete (highlighted green under 'Progress Update') will be hidden in the status report for the next meeting.

The below audit findings for the year ended 30 June 2021 (as tabled with the Annual Financial Report) will be added into the status report for the next meeting:

- Information security management
- Management of technical vulnerabilities
- Review of changes to the supplier Masterfile
- Contract Register maintenance
- Evidence of review of daily reconciliation of receipts not retained
- Asset stock take
- Adverse trend in the Operating Surplus Ratio

There will therefore be 17 standing items in the status report for the next meeting.

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**OFFICER RECOMMENDATION / COMMITTEE RESOLUTION**

**Committee Resolution** Choose an item. Click or tap to enter a date.

**OFFICER RECOMMENDATION**

**That the Audit Committee receives the consolidated status report on items relevant to its Terms of Reference.**

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**REPORT ATTACHMENTS**

Attachments start on the next page



Attachment -1

**Confidential Attachment**

11 MATTERS BEHIND CLOSED DOORS

12 CLOSURE OF MEETING