

## 7.5 FINANCIAL STATEMENTS AS AT 31 AUGUST 2021

**Attachments: 1. Financial Statements as at 31 August 2021**

**RECOMMENDATION:**

**That Council RECEIVES the Financial Statements for the month ended 31 August 2021 as shown in Attachment 1.**

**PURPOSE OF REPORT:**

To present the statement of financial activity for the period ended 31 August 2021.

**BACKGROUND:**

Regulation 34 (1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity including the sources and applications of funds, as compared to the budget.

**DETAILS:**

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **31 August 2021**: -

| <b>Note</b> | <b>Description</b>   | <b>Page</b> |
|-------------|--|-------------|
| 1.          | Statement of Financial Activity by Program Report and Graph            | 1-3         |
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**Comments on the Statement of Financial Activity (as at Attachment 1)**

Operating revenue is reported separately by 'Program' and 'Nature or Type' respectively. The significant difference between the two reports is that operating revenue by 'Program' includes 'Profit on sale of assets and the report for 'Nature or Type' includes 'Rates revenue'.

**Revenue by Program** (on page 1) is tracking higher than year to date budgeted revenue by \$251,865(7.1%). The following item materially contributed to this position:

- A favourable variance of \$194,270 due to higher than anticipated instalment fees on rates as an increased number of rate payers electing to take the instalment option (**General Purpose**).

**Revenue by Nature or Type** (on page 4) is tracking slightly higher than the year to date budgeted revenue by \$240,510 (0.6%). The following item materially contribute to this position: -

- An unfavourable variance of \$250,649 due to one month delay in opening of indoor swimming pool (**Fees and Charges**).
- A favourable variance of \$110,044 due to higher than anticipated instalment fees on rates (**Interest Earning**).
- A favourable Variance of \$ 359,095 – higher than anticipated variable recoups and licence permit fees (**Other Revenue**)

**Expenditure by Program** (on page 1) is favourable, attributed by an under-spend of \$2,357,104 (14.2%) compared to the year-to-date budget. The following items materially contributed to this position: -

- A favourable variance of \$940,812 mainly contributed by timing variances of works relating to waste collection and tipping costs and timing variance for events and programmes (**Community Amenities**).
- An under-spend of \$965,097 mainly contributed by timing variances of maintenance works at various City facilities, various works in parks and reserves and due to delay in opening of swimming pool (**Recreation and Culture**).
- A favourable variance of \$141,984 mainly pertaining to infrastructure maintenance and costs relating to street lighting (**Transport**).

**Expenditure by Nature or Type** (on page 4) is favourable, attributed by an under-spend of \$2,357,104 (14.2%). The following items materially contributed to this position:-

- Employee costs reflect a favourable variance of \$305,260 mainly attributed to the following items:
  - Under-spend in staff training courses and agency labour costs, compared to budget
  - Vacant staff positions within business units yet to be filled.
  - Savings at Beatty Park as a result of not engaging casuals at the moment.
- There is an under-spend of \$1,816,698 (16.9%) primarily attributed by timing variances of works and reversal of accrual amounts relating to expenditure for works completed in the last financial year (**Materials and Contracts**). The following items materially contributed to this position:-
  - Waste services - \$230,325 relating to tipping, bulk verge & recycling costs;
  - Maintenance works - \$456,500 relating to building maintenance; various sites & street cleaning works;
  - Information Technology software licences - \$233,732 relating to timed phasing of purchases;
  - Operating projects within multiple areas of \$620,856 relating to timed phasing of strategic planning programs and leisure planning programmes
- There is an under-spend of \$149,213 contributed by cumulative timing variances of works across multiple areas that are individual immaterial. (**Other expenditure**)

### **Surplus Position – 2020/2021**

The surplus position brought forward in 2021/2022 is \$7,730,738, compared to the adopted budget amount of \$5,166,974. The actual opening surplus figure will be adjusted once the year audit has been finalised in November 2021.

### **Content of Statement of Financial Activity**

An explanation of each report in the Statement of Financial Activity (**Attachment 1**), along with some commentary, is below:

1. Statement of Financial Activity by Program Report (Note 1 Page 1-3)

This statement of financial activity shows operating revenue and expenditure classified by Program

2. Statement of Comprehensive Income by Nature or Type Report (Note 2 Page 4)

This statement of Comprehensive Income shows operating revenue and expenditure classified by Nature or Type.

3. Net Current Funding Position (Note 3 Page 5)

'Net current assets' is the difference between the current assets and current liabilities, less committed assets and restricted assets.

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 – 14)

This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.

5. Capital Expenditure and Funding Summary (Note 5 Page15 - 21)

Below is a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.

|                                | Adopted<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Remaining<br>Budget<br>% |
|--------------------------------|-------------------------|---------------------|---------------------|--------------------------|
| Land and Buildings             | 9,328,220               | 465,000             | 397,563             | 95.7%                    |
| Infrastructure Assets          | 7,831,761               | 195,000             | 157,201             | 98.0%                    |
| Plant and Equipment            | 2,991,056               | 0                   | 0                   | 100.0%                   |
| Furniture and Equipment        | 2,007,673               | 100,000             | 95,539              | 95.2%                    |
| <b>Total</b>                   | <b>22,158,710</b>       | <b>760,000</b>      | <b>650,303</b>      | <b>97.1%</b>             |
|                                |                         |                     |                     |                          |
|                                |                         |                     |                     |                          |
| FUNDING                        | Adopted<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Remaining<br>Budget<br>% |
| Own Source Funding - Municipal | 16,315,377              | (1,629,150)         | (1,190,253)         | 107.3%                   |
| Cash Backed Reserves           | 3,365,850               | 380,000             | 334,549             | 90.1%                    |
| Capital Grant and Contribution | 1,704,483               | 1,236,150           | 578,574             | 66.1%                    |
| Other (Disposals/Trade In)     | 773,000                 | 773,000             | 927,433             | -20.0%                   |
| <b>Total</b>                   | <b>22,158,710</b>       | <b>760,000</b>      | <b>650,303</b>      | <b>97.1%</b>             |

The full capital works program is listed in detail in Note 5 in **Attachment 1**.

6. Cash Backed Reserves (Note 6 Page 22)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The provisional balance as at 31 August 2021 is \$11,709,321.

7. Rating Information (Note 7 Page 23 – 24)

The notices for rates and charges levied for 2021/22 were issued on 22 July 2021. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

|                   | Due Date        |
|-------------------|-----------------|
| First Instalment  | 27 August 2021  |
| Second Instalment | 29 October 2021 |
| Third Instalment  | 7 January 2022  |
| Fourth Instalment | 11 March 2022   |

Rates debtors for 2021/22 was raised on 7 July 2021 after the adoption of the budget.

There has been a stronger than expected uptake of instalment payment options, which has resulted in lower collectables, and higher instalment fees.

The outstanding rates debtors balance as of 31 August 2021 was \$20,545,505 excluding deferred rates of \$109,217.

The outstanding rates percentage as of 31 August 2021 was 49% compared to 82% for the similar period last year, noting rates in 2020/21 was raised in August 2020 as compared to July 2021 for the current financial year.



8. Receivables (Note 8 Page 25)

Total trade and other receivables as of 31 August 2021 was \$2,361,873.

Below is a summary of the significant items with an outstanding balance over 90 days: -

- \$1,378,901 relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

\$971,183 of the unpaid infringements has been transferred to long-term infringement debtors (non-current portion).

As a result, a doubtful debt provision has also been allowed for:

- \$181,310 has been provided for doubtful debt (Current – Up to 12 months).
- \$194,671 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).
- The debtors provision for the 2020/21 financials will be reviewed during the year end audit process.
- \$233,312 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

However, on 8 April 2020, the Minister of Planning WA issued a provision that exempts proponents from making cash in lieu related payments for existing or new non-residential development to the City. This exemption is effective up to the earlier date of either: -

- a) 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked: or
  - b) Midnight, 1 May 2023.
- Tenancy related debts have been dealt with in accordance with the direction approved by the City's COVID-19 Committee.
  - Health licenses debtors are being followed up with final reminders. Thereafter, the debts will be sent to the debt collectors for further follow up.

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 26)

As of 31 August 2021, the Centre's operating surplus position was \$234,124 (excluding depreciation) compared to the year to date budgeted surplus amount of \$296.

10. Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2020/2021 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as of 31 August 2021 have been detailed in the variance comments report in **Attachment 1**.

**CONSULTATION/ADVERTISING:**

Not applicable.

**LEGAL/POLICY:**

*Section 6.4 of the Local Government Act 1995* requires a local government to prepare an annual financial report for the preceding year and other financial reports as prescribed.

*Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996* requires the local government to prepare a statement of financial activity each month, reporting on the source and application of funds as set out in the adopted annual budget.

A statement of financial activity and any accompanying documents are to be presented at an Ordinary Meeting of the Council within two months after the end of the month to which the statement relates. *Section 6.8 of the Local Government Act 1995* specifies that a local government is not to incur expenditure from its Municipal Fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority decision of Council.

**RISK MANAGEMENT IMPLICATIONS:**

Low: Provision of monthly financial reports to Council fulfils relevant statutory requirements and is consistent with good financial governance.

**STRATEGIC IMPLICATIONS:**

Reporting on the City's financial position is aligned with the City's *Strategic Community Plan 2018-2028*:

Innovative and Accountable

*Our resources and assets are planned and managed in an efficient and sustainable manner.*

*Our community is aware of what we are doing and how we are meeting our goals.*

*Our community is satisfied with the service we provide.*

*We are open and accountable to an engaged community.*

**SUSTAINABILITY IMPLICATIONS:**

Expenditure within this report facilitates various projects, programs, services and initiatives that contribute to protecting/enhancing the City's built and natural environment and to improving resource efficiency.

**PUBLIC HEALTH IMPLICATIONS:**

Expenditure within this report facilitates various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

**FINANCIAL/BUDGET IMPLICATIONS:**

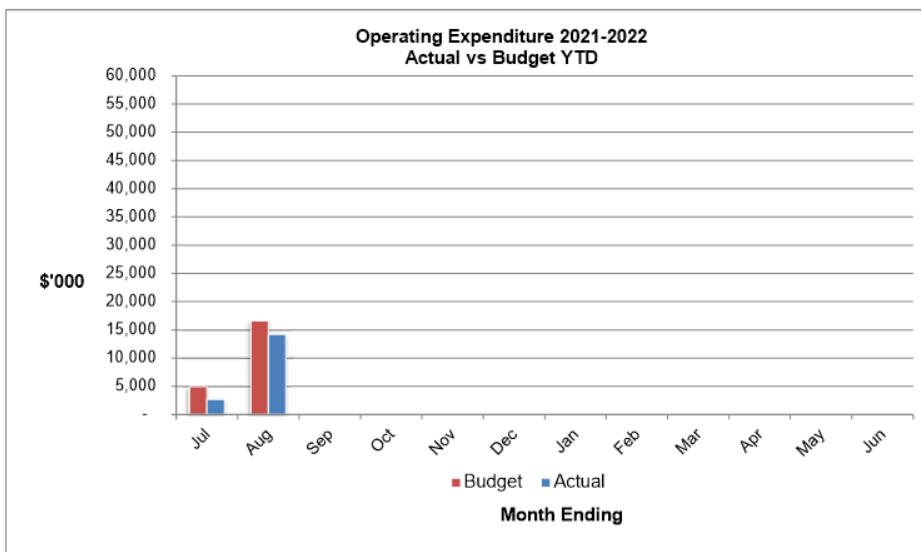
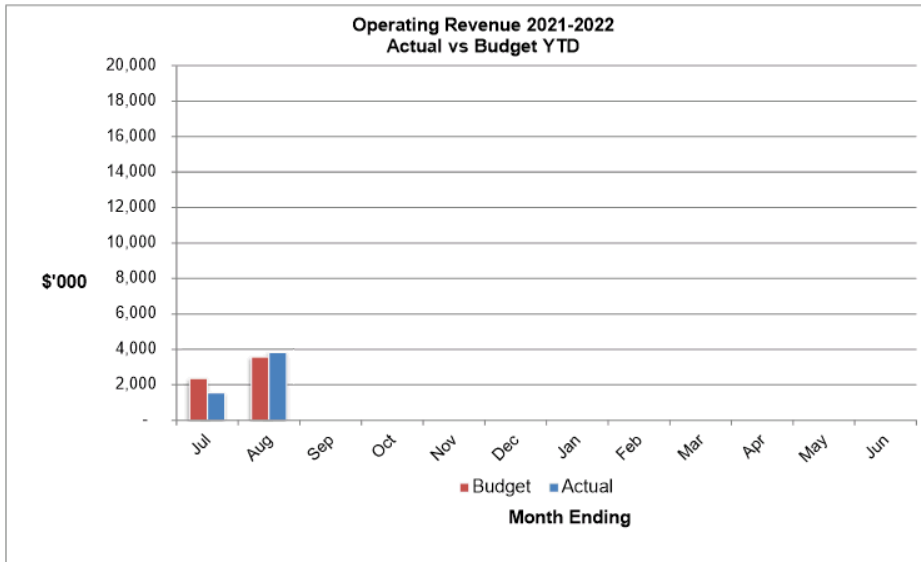
The June provisional monthly financials are still to be finalised and audited. Once the audit has been completed this will be presented to Council and will result in the opening balances being updated.

CITY OF VINCENT  
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
BY PROGRAM  
FOR THE PERIOD ENDED 31 AUGUST 2021



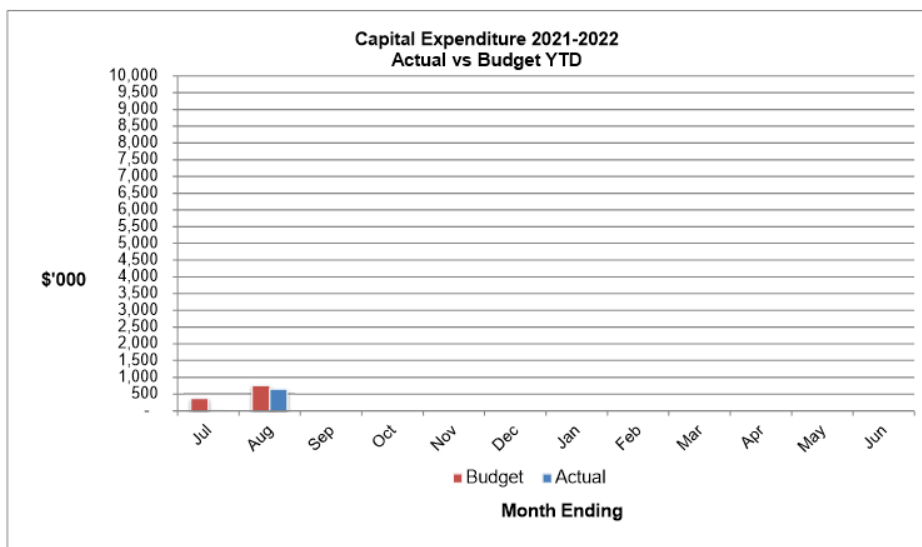
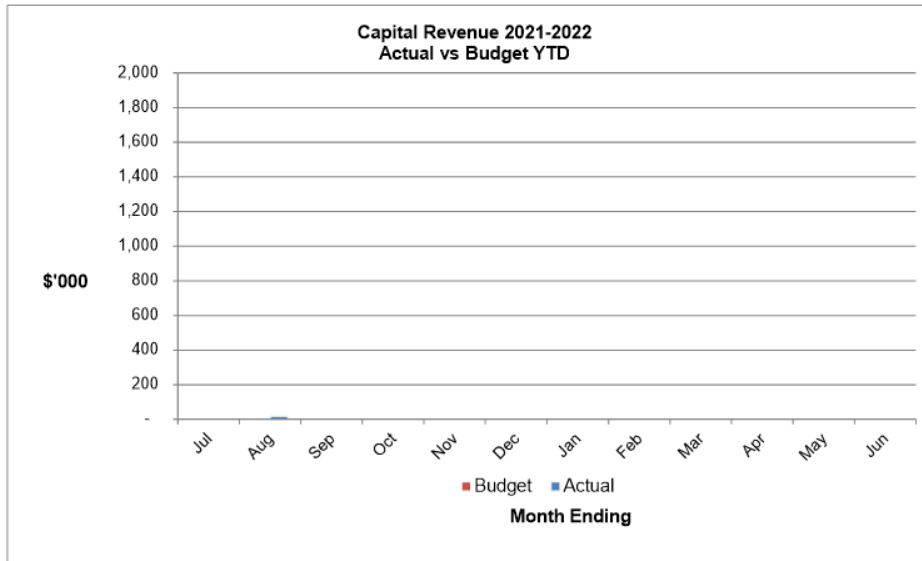
|  | Adopted<br>Budget<br>2021/22 | YTD<br>Budget<br>31/08/2021 | YTD<br>Actual<br>31/08/2021 | YTD<br>Variance   | YTD<br>Variance |
|--|------------------------------|-----------------------------|-----------------------------|-------------------|-----------------|
|  | \$                           | \$                          | \$                          | \$                | %               |
| <b>Opening Funding Surplus/(Deficit)</b>           | <b>5,166,974</b>             | <b>5,166,974</b>            | <b>7,730,738</b>            | <b>2,563,764</b>  | <b>49.6%</b>    |
| <b>Revenue from operating activities</b>           |                              |                             |                             |                   |                 |
| Governance   | 57,050                       | 9,037                       | 688                         | (8,369)           | -92.6%          |
| General Purpose Funding                            | 1,400,000                    | 279,310                     | 473,580                     | 164,270           | 69.0%           |
| Law, Order and Public Safety                       | 308,082                      | 37,831                      | 40,924                      | 3,093             | 8.2%            |
| Health   | 338,542                      | 125,587                     | 29,848                      | (65,739)          | -76.2%          |
| Education and Welfare                              | 139,094                      | 36,064                      | 38,442                      | 2,378             | 6.6%            |
| Community Amenities                                | 637,194                      | 183,430                     | 175,813                     | (7,617)           | -4.2%           |
| Recreation and Culture                             | 9,432,058                    | 1,420,426                   | 1,515,693                   | 95,267            | 6.7%            |
| Transport  | 8,829,651                    | 1,371,614                   | 1,465,618                   | 94,004            | 6.9%            |
| Economic Services                                  | 278,425                      | 45,323                      | 48,512                      | 3,189             | 7.0%            |
| Other Property and Services                        | 1,347,125                    | 58,079                      | 29,488                      | (28,611)          | -49.3%          |
|  | 22,771,201                   | 3,666,701                   | 3,818,666                   | 251,865           | 7.1%            |
| <b>Expenditure from operating activities</b>       |                              |                             |                             |                   |                 |
| Governance   | (3,143,338)                  | (470,801)                   | (357,777)                   | 113,024           | -24.0%          |
| General Purpose Funding                            | (718,799)                    | (93,164)                    | (101,542)                   | (8,378)           | 0.0%            |
| Law, Order and Public Safety                       | (4,569,291)                  | (683,116)                   | (599,888)                   | 83,228            | -12.2%          |
| Health   | (1,768,032)                  | (257,107)                   | (222,008)                   | 35,099            | -13.7%          |
| Education and Welfare                              | (399,312)                    | (25,303)                    | (8,395)                     | 16,908            | -66.8%          |
| Community Amenities                                | (24,678,227)                 | (10,950,353)                | (10,009,541)                | 940,812           | -8.6%           |
| Recreation and Culture                             | (26,050,709)                 | (3,270,824)                 | (2,305,727)                 | 965,097           | -29.5%          |
| Transport  | (8,718,982)                  | (525,329)                   | (383,345)                   | 141,684           | -27.0%          |
| Economic Services                                  | (625,753)                    | (97,278)                    | (66,239)                    | 31,039            | -31.9%          |
| Other Property and Services                        | (2,211,484)                  | (182,238)                   | (143,947)                   | 38,291            | -21.0%          |
|  | (72,877,927)                 | (16,555,513)                | (14,198,410)                | 2,367,104         | -14.2%          |
| Add Deferred Rates Adjustment                      | 0                            | 0                           | 13,803                      | 13,803            | 0.0%            |
| Add Back Depreciation                              | 14,068,923                   | 0                           | 0                           | 0                 | 0.0%            |
| Adjust (Profit)/Loss on Asset Disposal             | (1,890,054)                  | 0                           | 0                           | 0                 | 0.0%            |
| Restricted Unspent Grant                           |                              |                             |                             |                   |                 |
|  | 12,178,869                   | 0                           | 13,803                      | 13,803            | 0.0%            |
| <b>Amount attributable to operating activities</b> | <b>(37,927,857)</b>          | <b>(12,988,812)</b>         | <b>(10,366,041)</b>         | <b>2,622,772</b>  | <b>-20.2%</b>   |
| <b>Investing Activities</b>                        |                              |                             |                             |                   |                 |
| Non-operating Grants, Subsidies and Contributions  | 7,249,525                    | 0                           | 17,320                      | 17,320            | 0.0%            |
| Purchase Property, Plant and Equipment             | (14,326,949)                 | (565,000)                   | (437,076)                   | 127,924           | -22.6%          |
| Purchase Infrastructure Assets                     | (7,831,761)                  | (195,000)                   | (213,227)                   | (18,227)          | 9.3%            |
| Proceeds from Joint Venture Operations             | 1,633,333                    | 0                           | 0                           | 0                 | 0.0%            |
| Proceeds from Disposal of Assets                   | 502,833                      | 0                           | 27,728                      | 27,728            | 0.0%            |
| <b>Amount attributable to investing activities</b> | <b>(12,773,019)</b>          | <b>(760,000)</b>            | <b>(605,255)</b>            | <b>154,745</b>    | <b>-20.4%</b>   |
| <b>Financing Activities</b>                        |                              |                             |                             |                   |                 |
| Proceeds from Self Supporting Loan                 | 0                            | 0                           | 0                           | 0                 | 0.0%            |
| Principal elements of finance lease payments       | (92,839)                     | (23,210)                    | (23,210)                    | 0                 | 0.0%            |
| Repayment of Debentures                            | (1,368,872)                  | (136,198)                   | (136,198)                   | 0                 | 0.0%            |
| Proceeds from New Debentures                       | 8,368,366                    | 0                           | 7,083,333                   | 7,083,333         | 0.0%            |
| Transfer to Reserves                               | (3,190,415)                  | (709,551)                   | (812,343)                   | (102,792)         | 14.5%           |
| Transfer from Reserves                             | 5,177,037                    | 681,539                     | 655,070                     | (26,469)          | -3.9%           |
| <b>Amount attributable to financing activities</b> | <b>8,895,277</b>             | <b>(187,420)</b>            | <b>6,766,652</b>            | <b>6,954,072</b>  | <b>-3710.4%</b> |
| <b>Surplus/(Deficit) before general rates</b>      | <b>(36,638,625)</b>          | <b>(8,769,258)</b>          | <b>3,526,095</b>            | <b>12,295,353</b> | <b>-140.2%</b>  |
| <b>Total amount raised from general rates</b>      | <b>36,745,248</b>            | <b>36,583,231</b>           | <b>36,571,877</b>           | <b>(11,364)</b>   | <b>0.0%</b>     |
| <b>Closing Funding Surplus/(Deficit)</b>           | <b>106,623</b>               | <b>27,813,973</b>           | <b>40,097,972</b>           | <b>12,283,999</b> | <b>44.2%</b>    |

CITY OF VINCENT  
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
 BY PROGRAM - GRAPH  
 AS AT 31 AUG 2021





CITY OF VINCENT  
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM  
 AS AT 31 AUG 2021



CITY OF VINCENT  
 NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME  
 BY NATURE OR TYPE  
 FOR THE PERIOD ENDED 31 AUGUST 2021



|   | Adopted<br>Budget<br>2021/22<br>\$ | YTD<br>Budget<br>31/08/2021<br>\$ | YTD<br>Actual<br>31/08/2021<br>\$ | YTD<br>Variance<br>\$ | YTD<br>Variance<br>% |
|---|------------------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------|
| <b>Revenue</b>  |                                    |                                   |                                   |                       |                      |
| Rates   | 36,745,248                         | 36,583,231                        | 36,571,877                        | (11,354)              | 0%                   |
| Operating Grants, Subsidies and Contributions                             | 810,383                            | 176,196                           | 209,570                           | 33,374                | 18.9%                |
| Fees and Charges  | 18,429,368                         | 3,134,628                         | 2,883,979                         | (250,649)             | -8.0%                |
| Interest Earnings   | 503,000                            | 69,669                            | 179,713                           | 110,044               | 158.0%               |
| Other Revenue   | 1,133,174                          | 186,208                           | 545,303                           | 359,095               | 192.8%               |
|   | 57,621,173                         | 40,149,932                        | 40,390,442                        | 240,510               | 0.6%                 |
| <b>Expenses</b>   |                                    |                                   |                                   |                       |                      |
| Employee Costs  | (26,815,330)                       | (4,331,891)                       | (4,026,631)                       | 305,260               | -7.0%                |
| Materials and Contracts   | (27,146,539)                       | (10,770,957)                      | (8,954,259)                       | 1,816,698             | -16.9%               |
| Utility Charges   | (1,603,890)                        | (267,530)                         | (176,802)                         | 90,728                | -33.9%               |
| Depreciation on Non-Current Assets  | (14,068,923)                       | 0                                 | 0                                 | 0                     | 0.0%                 |
| Interest Expenses   | (553,948)                          | (65,817)                          | (65,817)                          | 0                     | 0.0%                 |
| Insurance Expenses  | (604,121)                          | (92,859)                          | (97,656)                          | (4,797)               | 5.2%                 |
| Other Expenditure   | (2,079,954)                        | (1,026,459)                       | (877,246)                         | 149,213               | -14.5%               |
|   | (72,872,705)                       | (16,555,513)                      | (14,198,410)                      | 2,357,104             | -14.2%               |
|   | (15,251,532)                       | 23,594,419                        | 26,192,033                        | 2,597,614             | 11.0%                |
| Non-operating Grants, Subsidies and Contributions                         | 7,249,525                          | 0                                 | 17,320                            | 17,320                | 0.0%                 |
| Profit on Disposal of Assets  | 1,061,943                          | 0                                 | 0                                 | 0                     | 0.0%                 |
| Loss on Disposal of Assets  | (5,222)                            | 0                                 | 0                                 | 0                     | 0.0%                 |
| Profit on Assets Held for Sale (TPRC Joint Venture)                       | 833,333                            | 0                                 | 0                                 | 0                     | 0.0%                 |
|   | 9,139,579                          | 0                                 | 17,320                            | 17,320                | 0.0%                 |
| <b>Net result</b>   | <b>(6,111,953)</b>                 | <b>23,594,419</b>                 | <b>26,209,353</b>                 | <b>2,614,934</b>      | <b>11.1%</b>         |
| <b>Other comprehensive income</b>   |                                    |                                   |                                   |                       |                      |
| <i>Items that will not be reclassified subsequently to profit or loss</i> |                                    |                                   |                                   |                       |                      |
| <b>Total comprehensive income</b>   | <b>(6,111,953)</b>                 | <b>23,594,419</b>                 | <b>26,209,353</b>                 | <b>2,614,934</b>      | <b>11.1%</b>         |

CITY OF VINCENT  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 NOTE 3 - NET CURRENT FUNDING POSITION  
 FOR THE PERIOD ENDED 31 AUGUST 2021



|   | Note | YTD Actual<br>31/08/2021<br>\$ | FY Actual<br>30/06/2021<br>\$ |
|---|------|--------------------------------|-------------------------------|
| <b>Current Assets</b>                                       |      |                                |                               |
| Cash Unrestricted   |      | 31,727,770                     | 30,053,209                    |
| Cash Restricted   |      | 11,709,321                     | 12,957,246                    |
| Investments   |      | 11,000                         | 11,000                        |
| Receivables - Rates   | 7    | 20,545,505                     | 18,908,584                    |
| Receivables - Other   | 8    | 2,361,873                      | 3,489,587                     |
| Inventories   |      | 194,780                        | 217,622                       |
|   |      | <u>66,550,249</u>              | <u>65,637,248</u>             |
| <b>Less: Current Liabilities</b>                            |      |                                |                               |
| Payables  |      | (12,054,430)                   | (11,090,101)                  |
| Provisions - employee                                       |      | (4,673,932)                    | (3,920,290)                   |
|   |      | <u>(16,728,362)</u>            | <u>(15,010,391)</u>           |
| <b>Unadjusted Net Current Assets</b>                        |      | <b>49,821,887</b>              | <b>50,626,857</b>             |
| <b>Adjustments and exclusions permitted by FM Reg 32</b>    |      |                                |                               |
| Less: Reserves - restricted cash                            | 6    | (11,709,321)                   | (12,957,246)                  |
| Less: Restricted- Sundry Debtors( Non-Operating Grant)      |      | 0                              | 0                             |
| Less: Shares transferred from non current asset             |      | (11,000)                       | (11,000)                      |
| Add: Current portion of long term borrowings                |      | 937,942                        | 6,077,033                     |
| Add: Infringement Debtors transferred to non current asset  |      | 971,183                        | 0                             |
| Add: Current portion of long term finance lease liabilities |      | 87,280                         | 0                             |
|   |      | <u>(9,723,916)</u>             | <u>(6,891,213)</u>            |
| <b>Adjusted Net Current Assets</b>                          |      | <b>40,097,971</b>              | <b>43,735,644</b>             |

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|   | Adopted Budget<br>2020/21 | YTD Budget<br>31/08/2021 | YTD Actual<br>31/08/2021 | YTD Variance    | % Variance   | Variance Commentary  |
|---|---------------------------|--------------------------|--------------------------|-----------------|--------------|--|
| <b>Chief Executive Office</b>                                 |                           |                          |                          |                 |              |  |
| <b>01000 - Chief Executive Officer</b>                        |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 410,727                   | 66,363                   | 75,183                   | 8,820           | -16%         |  |
| Internal Allocations  | 26,647                    | 2,381                    | 2,030                    | (351)           | -6%          |  |
| Internal Recovery   | (609,834)                 | (120,793)                | (144,641)                | (23,848)        | -20%         |  |
| Materials and Contracts                                       | 149,200                   | 49,140                   | 67,886                   | 18,746          | -33%         |  |
| Other Employee Costs  | 22,362                    | 2,876                    | 2,967                    | 81              | -13%         |  |
| Other Expenditure   | 1,000                     | 33                       | 1                        | (32)            | -3%          |  |
| <b>Expenditure Total</b>                                      | <b>2</b>                  | <b>0</b>                 | <b>3,416</b>             | <b>3,416</b>    | <b>-84%</b>  |  |
| <b>01000 - Chief Executive Officer Total</b>                  | <b>2</b>                  | <b>0</b>                 | <b>3,416</b>             | <b>3,416</b>    | <b>-84%</b>  |  |
| <b>01005 - Members Of Council</b>                             |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 84,333                    | 13,628                   | 6,268                    | (7,360)         | -16%         |  |
| Internal Allocations  | 46,294                    | 6,571                    | 5,339                    | (1,232)         | -14%         |  |
| Materials and Contracts                                       | 410,200                   | 50,366                   | 49,406                   | (960)           | -12%         |  |
| Other Employee Costs  | 20,200                    | 3,368                    | 0                        | (3,368)         | -17%         |  |
| Other Expenditure   | 47,600                    | 4,164                    | 3,268                    | (916)           | -6%          |  |
| <b>Expenditure Total</b>                                      | <b>608,627</b>            | <b>78,117</b>            | <b>64,281</b>            | <b>(13,836)</b> | <b>-8%</b>   |  |
| <b>01005 - Members Of Council Total</b>                       | <b>608,627</b>            | <b>78,117</b>            | <b>64,281</b>            | <b>(13,836)</b> | <b>-8%</b>   |  |
| <b>01015 - Human Resource</b>                                 |                           |                          |                          |                 |              |  |
| <b>Income</b>   |                           |                          |                          |                 |              |  |
| Reimbursements  | (60,000)                  | (8,987)                  | 0                        | 8,987           | -16%         |  |
| <b>Income Total</b>   | <b>(60,000)</b>           | <b>(8,987)</b>           | <b>0</b>                 | <b>8,987</b>    | <b>-18%</b>  |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 1,039,588                 | 144,437                  | 137,462                  | (6,975)         | -14%         |  |
| Internal Allocations  | 87,952                    | 4,435                    | 3,685                    | (750)           | -6%          |  |
| Internal Recovery   | (1,289,127)               | (180,149)                | (174,148)                | 6,001           | -14%         |  |
| Materials and Contracts                                       | 89,599                    | 14,534                   | 19,384                   | 4,850           | -17%         |  |
| Other Employee Costs  | 146,600                   | 24,266                   | 13,617                   | (10,650)        | -17%         |  |
| Other Expenditure   | 6,391                     | 1,064                    | 1                        | (1,063)         | -17%         |  |
| <b>Expenditure Total</b>                                      | <b>60,000</b>             | <b>8,987</b>             | <b>1</b>                 | <b>(8,987)</b>  | <b>-87%</b>  |  |
| <b>01015 - Human Resource Total</b>                           | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>0</b>        | <b>-106%</b> |  |
| <b>01020 - Information Technology</b>                         |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 575,384                   | 92,980                   | 90,353                   | (2,627)         | -16%         |  |
| Internal Allocations  | 53,658                    | 4,405                    | 3,854                    | (551)           | -6%          |  |
| Internal Recovery   | (2,230,627)               | (370,931)                | (151,807)                | 219,124         | -17%         |  |
| Materials and Contracts                                       | 1,597,125                 | 272,652                  | 39,120                   | (233,732)       | -17%         | Budget phasing variance in relation to software license expenses which is to be adjusted during budget review. |
| Other Employee Costs  | 3,960                     | 860                      | 0                        | (660)           | -17%         |  |
| Other Expenditure   | 200                       | 34                       | 18,479                   | 18,445          | -17%         |  |
| <b>Expenditure Total</b>                                      | <b>0</b>                  | <b>0</b>                 | <b>(1)</b>               | <b>(1)</b>      | <b>-82%</b>  |  |
| <b>01020 - Information Technology Total</b>                   | <b>0</b>                  | <b>0</b>                 | <b>(1)</b>               | <b>(1)</b>      | <b>-82%</b>  |  |
| <b>01025 - Records Management</b>                             |                           |                          |                          |                 |              |  |
| <b>Income</b>   |                           |                          |                          |                 |              |  |
| Fees and Charges  | (300)                     | (50)                     | (466)                    | (418)           | -17%         |  |
| <b>Income Total</b>   | <b>(300)</b>              | <b>(50)</b>              | <b>(466)</b>             | <b>(418)</b>    | <b>-17%</b>  |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 300,695                   | 46,627                   | 44,273                   | (4,354)         | -16%         |  |
| Internal Allocations  | 30,290                    | 2,272                    | 1,880                    | (392)           | -6%          |  |
| Internal Recovery   | (372,288)                 | (67,761)                 | (46,763)                 | 10,998          | -16%         |  |
| Materials and Contracts                                       | 39,400                    | 6,958                    | 1,059                    | (5,899)         | -17%         |  |
| Other Employee Costs  | 2,004                     | 334                      | 9                        | (325)           | -17%         |  |
| Other Expenditure   | 0                         | 0                        | 0                        | 0               | 0%           |  |
| <b>Expenditure Total</b>                                      | <b>0</b>                  | <b>60</b>                | <b>468</b>               | <b>418</b>      | <b>-74%</b>  |  |
| <b>01025 - Records Management Total</b>                       | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>-81%</b>  |  |
| <b>Chief Executive Office Total</b>                           | <b>608,629</b>            | <b>78,117</b>            | <b>67,687</b>            | <b>(10,421)</b> | <b>-13%</b>  |  |
| <b>Community and Business Services</b>                        |                           |                          |                          |                 |              |  |
| <b>01055 - Director Community and Business Services</b>       |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 308,254                   | 49,807                   | 51,421                   | 1,614           | -16%         |  |
| Internal Allocations  | 17,821                    | 1,337                    | 1,106                    | (231)           | -6%          |  |
| Internal Recovery   | (334,846)                 | (51,672)                 | (53,243)                 | (1,571)         | -16%         |  |
| Materials and Contracts                                       | 2,700                     | 16                       | 52                       | 76              | -1%          |  |
| Other Employee Costs  | 4,671                     | 612                      | 624                      | 112             | -11%         |  |
| Other Expenditure   | 1,600                     | 0                        | 0                        | 0               | 0%           |  |
| <b>Expenditure Total</b>                                      | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>-61%</b>  |  |
| <b>01055 - Director Community and Business Services Total</b> | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>-61%</b>  |  |

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|  | Adopted Budget      | YTD Budget          | YTD Actual          | YTD Variance     | % Variance   | Variance Commentary   |
|--|---------------------|---------------------|---------------------|------------------|--------------|---|
| <b>01040 - Customer Services Centre</b>            |                     |                     |                     |                  |              |   |
| <b>Expenditure</b>                                 |                     |                     |                     |                  |              |   |
| Employee Costs                                     | 687,305             | 111,052             | 84,632              | (25,440)         | -16%         | Favourable variance as less casual staff was required.  |
| Internal Allocations                               | 14,735              | 1,946               | 3,655               | -1,719           | -13%         |   |
| Internal Recovery                                  | (738,144)           | (119,024)           | (91,175)            | 27,849           | -16%         |   |
| Materials and Contracts                            | 16,300              | 2,716               | 1,337               | (1,379)          | -17%         |   |
| Other Employee Costs                               | 9,804               | 1,634               | 0                   | (1,634)          | -17%         |   |
| Other Expenditure                                  | 10,000              | 1,666               | 1,552               | (114)            | -17%         |   |
| <b>Expenditure Total</b>                           | <b>0</b>            | <b>0</b>            | <b>1</b>            | <b>1</b>         | <b>-96%</b>  |   |
| <b>01040 - Customer Services Centre Total</b>      | <b>0</b>            | <b>0</b>            | <b>1</b>            | <b>1</b>         | <b>-96%</b>  |   |
| <b>01045 - Mindarie and Yamala Park</b>            |                     |                     |                     |                  |              |   |
| <b>Income</b>                                      |                     |                     |                     |                  |              |   |
| Fees and Charges                                   | (61,000)            | (9,154)             | (11,333)            | (2,179)          | -15%         |   |
| Reimbursements                                     | (80,000)            | (3,327)             | (3,004)             | 323              | -4%          |   |
| <b>Income Total</b>                                | <b>(141,000)</b>    | <b>(12,481)</b>     | <b>(14,337)</b>     | <b>(1,856)</b>   | <b>-19%</b>  |   |
| <b>Expenditure</b>                                 |                     |                     |                     |                  |              |   |
| Other Expenditure                                  | 32,000              | 0                   | 0                   | 0                | 0%           |   |
| <b>Expenditure Total</b>                           | <b>32,000</b>       | <b>0</b>            | <b>0</b>            | <b>0</b>         | <b>0%</b>    |   |
| <b>01045 - Mindarie and Yamala Park Total</b>      | <b>(109,000)</b>    | <b>(12,481)</b>     | <b>(14,337)</b>     | <b>(1,856)</b>   | <b>-19%</b>  |   |
| <b>01060 - Rates</b>                               |                     |                     |                     |                  |              |   |
| <b>Income</b>                                      |                     |                     |                     |                  |              |   |
| Fees and Charges                                   | (269,000)           | (67,141)            | (138,177)           | (71,036)         | -26%         | Additional fee revenue due to more rate payers electing for the instalment option for the payment of rates.                           |
| Interest Earnings                                  | (303,000)           | (45,925)            | (158,210)           | (112,285)        | -15%         | Additional fee revenue due to more rate payers electing for the instalment option and rate smoothing option for the payment of rates. |
| Rates  | (36,745,248)        | (36,583,231)        | (36,571,877)        | 11,364           | -100%        |   |
| Reimbursements                                     | (10,000)            | 0                   | 0                   | 0                | 0%           |   |
| <b>Income Total</b>                                | <b>(37,323,248)</b> | <b>(36,696,297)</b> | <b>(36,868,264)</b> | <b>(171,967)</b> | <b>-140%</b> |   |
| <b>Expenditure</b>                                 |                     |                     |                     |                  |              |   |
| Employee Costs                                     | 277,512             | 44,845              | 48,043              | 3,197            | -16%         |   |
| Internal Allocations                               | 154,337             | 21,918              | 17,621              | (4,297)          | -14%         |   |
| Materials and Contracts                            | 284,450             | 26,398              | 35,822              | 9,424            | -9%          |   |
| Other Employee Costs                               | 0                   | 0                   | 24                  | 24               | 0%           |   |
| Other Expenditure                                  | 500                 | 2                   | 33                  | 31               | 0%           |   |
| <b>Expenditure Total</b>                           | <b>716,799</b>      | <b>93,164</b>       | <b>101,543</b>      | <b>8,379</b>     | <b>-39%</b>  |   |
| <b>01060 - Rates Total</b>                         | <b>(36,606,449)</b> | <b>(36,603,133)</b> | <b>(36,786,721)</b> | <b>(183,588)</b> | <b>-179%</b> |   |
| <b>01065 - Insurance and General Purpose</b>       |                     |                     |                     |                  |              |   |
| <b>Income</b>                                      |                     |                     |                     |                  |              |   |
| Fees and Charges                                   | (38,000)            | 0                   | 0                   | 0                | 0%           |   |
| Grants and Subsidies                               | (570,000)           | (142,600)           | (155,690)           | (13,190)         | -23%         |   |
| Interest Earnings                                  | (200,000)           | (23,744)            | (21,504)            | 2,240            | -12%         |   |
| Other Revenues                                     | (30,000)            | 0                   | 0                   | 0                | 0%           |   |
| Reimbursements                                     | (75,000)            | (34,019)            | (1,780)             | 32,239           | -65%         | Lower than expected insurance claims.   |
| <b>Income Total</b>                                | <b>(903,000)</b>    | <b>(200,263)</b>    | <b>(178,974)</b>    | <b>21,289</b>    | <b>-82%</b>  |   |
| <b>Expenditure</b>                                 |                     |                     |                     |                  |              |   |
| Insurance Expenses                                 | 604,121             | 92,859              | 97,656              | 4,797            | -15%         |   |
| Internal Recovery                                  | (604,121)           | (100,466)           | (91,885)            | 8,581            | -17%         |   |
| Other Expenditure                                  | 5,000               | 380                 | 0                   | (380)            | -8%          |   |
| <b>Expenditure Total</b>                           | <b>5,000</b>        | <b>(7,227)</b>      | <b>6,771</b>        | <b>12,998</b>    | <b>-40%</b>  |   |
| <b>01065 - Insurance and General Purpose Total</b> | <b>(898,000)</b>    | <b>(207,490)</b>    | <b>(178,203)</b>    | <b>34,287</b>    | <b>-122%</b> |   |
| <b>01060 - Financial Services</b>                  |                     |                     |                     |                  |              |   |
| <b>Income</b>                                      |                     |                     |                     |                  |              |   |
| Other Revenues                                     | (1,000)             | (29)                | (140)               | (111)            | -3%          |   |
| <b>Income Total</b>                                | <b>(1,000)</b>      | <b>(29)</b>         | <b>(140)</b>        | <b>(111)</b>     | <b>-3%</b>   |   |
| <b>Expenditure</b>                                 |                     |                     |                     |                  |              |   |
| Employee Costs                                     | 1,147,440           | 185,422             | 182,244             | (3,178)          | -16%         |   |
| Internal Allocations                               | 103,353             | 7,755               | 6,407               | (1,348)          | -8%          |   |
| Internal Recovery                                  | (1,449,253)         | (200,419)           | (193,457)           | 6,962            | -14%         |   |
| Materials and Contracts                            | 126,100             | 5,727               | 4,909               | (818)            | -9%          |   |
| Other Employee Costs                               | 8,950               | 1,460               | 0                   | (1,460)          | -16%         |   |
| Other Expenditure                                  | 60,500              | 84                  | 37                  | (47)             | 0%           |   |
| <b>Expenditure Total</b>                           | <b>1,906</b>        | <b>29</b>           | <b>140</b>          | <b>111</b>       | <b>-69%</b>  |   |
| <b>01060 - Financial Services Total</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>         | <b>-82%</b>  |   |

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|   | Adopted Budget     | YTD Budget         | YTD Actual         | YTD Variance     | % Variance   | Variance Commentary   |
|---|--------------------|--------------------|--------------------|------------------|--------------|---|
| <b>01066 - Reo Centre / Beatty Park</b>             |                    |                    |                    |                  |              |   |
| <b>Income</b>                                       |                    |                    |                    |                  |              |   |
| Contributions                                       | (950)              | (158)              | (181)              | (23)             | -17%         |   |
| Fees and Charges                                    | (7,168,453)        | (7,146,129)        | (692,263)          | 453,866          | -16%         | The opening of the new swimming pool was delayed, resulting in reduced admission fees and merchandise sales. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.   |
| Internal Allocations                                | (2,795,950)        | (465,990)          | (853,142)          | (397,152)        | -17%         |   |
| Internal Recovery                                   | 2,795,950          | 465,990            | 455,554            | (10,436)         | -17%         |   |
| Other Revenues                                      | 0                  | 0                  | (29)               | (29)             | 0%           |   |
| Reimbursements                                      | (47,344)           | (8,835)            | (9,042)            | (207)            | -19%         |   |
| <b>Income Total</b>                                 | <b>(7,218,747)</b> | <b>(7,156,122)</b> | <b>(7,108,103)</b> | <b>48,019</b>    | <b>-86%</b>  |   |
| <b>Expenditure</b>                                  |                    |                    |                    |                  |              |   |
| Depreciation  | 1,286,772          | 0                  | 0                  | 0                | 0%           |   |
| Employee Costs                                      | 3,917,945          | 633,288            | 559,733            | (73,555)         | -16%         | As the opening of the new swimming pool was delayed, extra staff was not required for August. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.  |
| Interest Expenses                                   | 331,604            | 49,423             | 49,423             | 0                | -15%         |   |
| Internal Allocations                                | 4,736,956          | 520,493            | 445,338            | (75,155)         | -11%         |   |
| Internal Recovery                                   | (4,363,965)        | (461,540)          | (395,381)          | 66,159           | -11%         |   |
| Materials and Contracts                             | 1,417,870          | 299,709            | 165,216            | (134,493)        | -21%         | Furniture and equipment purchases were held off until new swimming pool was opened.<br>- Consultant fees not incurred as project has not commenced.<br>- Other variances are individually immaterial.<br>- For a detailed breakdown of the different service lines, please refer to the Beatty Park report. |
| Other Employee Costs                                | 36,278             | 4,562              | 7,297              | 2,335            | -14%         | Plant maintenance expenses were less than expected. Other variances are individually immaterial.  |
| Other Expenditure                                   | 234,653            | 38,491             | 13,040             | (25,451)         | -16%         | Water and electricity expenses were reduced due to the delay in the opening of the new pool.  |
| Utilities   | 420,000            | 70,000             | 8,742              | (81,258)         | -17%         |   |
| <b>Expenditure Total</b>                            | <b>8,018,103</b>   | <b>1,164,826</b>   | <b>863,408</b>     | <b>(901,418)</b> | <b>-121%</b> |   |
| <b>01066 - Reo Centre / Beatty Park Total</b>       | <b>801,368</b>     | <b>(298)</b>       | <b>(256,896)</b>   | <b>(256,399)</b> | <b>-207%</b> |   |
| <b>01070 - Marketing and Communication</b>          |                    |                    |                    |                  |              |   |
| <b>Expenditure</b>                                  |                    |                    |                    |                  |              |   |
| Employee Costs                                      | 688,571            | 111,267            | 118,775            | 7,509            | -16%         |   |
| Internal Allocations                                | 329,221            | 46,737             | 37,736             | (9,001)          | -14%         |   |
| Materials and Contracts                             | 304,500            | 44,399             | 2,791              | (41,608)         | -15%         | Timing variance relating to invoices.   |
| Other Employee Costs                                | 3,000              | 1,800              | 0                  | (1,800)          | -60%         |   |
| Other Expenditure                                   | 110,200            | 16,034             | 5,287              | (10,747)         | -16%         |   |
| <b>Expenditure Total</b>                            | <b>1,435,492</b>   | <b>220,237</b>     | <b>164,590</b>     | <b>(66,647)</b>  | <b>-120%</b> |   |
| <b>01070 - Marketing and Communication Total</b>    | <b>1,435,492</b>   | <b>220,237</b>     | <b>164,590</b>     | <b>(66,647)</b>  | <b>-120%</b> |   |
| <b>01075 - Art &amp; Culture</b>                    |                    |                    |                    |                  |              |   |
| <b>Expenditure</b>                                  |                    |                    |                    |                  |              |   |
| Materials and Contracts                             | 30,000             | 5,000              | 323                | (4,678)          | -17%         |   |
| <b>Expenditure Total</b>                            | <b>30,000</b>      | <b>5,000</b>       | <b>323</b>         | <b>(4,678)</b>   | <b>-17%</b>  |   |
| <b>01075 - Art &amp; Culture Total</b>              | <b>30,000</b>      | <b>5,000</b>       | <b>323</b>         | <b>(4,678)</b>   | <b>-17%</b>  |   |
| <b>01080 - Community Partnership</b>                |                    |                    |                    |                  |              |   |
| <b>Income</b>                                       |                    |                    |                    |                  |              |   |
| Fees and Charges                                    | (500)              | 0                  | (227)              | (227)            | 0%           |   |
| Grants and Subsidies                                | (25,725)           | (1,788)            | 0                  | 1,788            | -7%          |   |
| <b>Income Total</b>                                 | <b>(26,225)</b>    | <b>(1,788)</b>     | <b>(227)</b>       | <b>1,681</b>     | <b>-7%</b>   |   |
| <b>Expenditure</b>                                  |                    |                    |                    |                  |              |   |
| Employee Costs                                      | 483,807            | 78,184             | 68,378             | (9,805)          | -16%         |   |
| Internal Allocations                                | 236,719            | 36,833             | 29,949             | (6,884)          | -16%         |   |
| Materials and Contracts                             | 283,300            | 52,218             | 4,854              | (47,364)         | -18%         | Timing of variance of programmes and events.  |
| Other Employee Costs                                | 7,430              | 1,238              | 541                | (697)            | -17%         |   |
| Other Expenditure                                   | 115,000            | 19,165             | 168                | (18,998)         | -17%         |   |
| <b>Expenditure Total</b>                            | <b>1,125,256</b>   | <b>187,638</b>     | <b>103,890</b>     | <b>(83,749)</b>  | <b>-84%</b>  |   |
| <b>01080 - Community Partnership Total</b>          | <b>1,099,031</b>   | <b>185,851</b>     | <b>103,663</b>     | <b>(82,188)</b>  | <b>-81%</b>  |   |
| <b>01085 - Library Services</b>                     |                    |                    |                    |                  |              |   |
| <b>Income</b>                                       |                    |                    |                    |                  |              |   |
| Fees and Charges                                    | (8,550)            | (1,426)            | (3,462)            | (2,036)          | -17%         |   |
| Grants and Subsidies                                | (800)              | (134)              | (31,290)           | (31,156)         | -17%         | Grant income to be adjusted during budget review.   |
| Other Revenues                                      | (2,000)            | (334)              | 8                  | 328              | -17%         |   |
| <b>Income Total</b>                                 | <b>(11,350)</b>    | <b>(1,894)</b>     | <b>(34,758)</b>    | <b>(32,884)</b>  | <b>-61%</b>  |   |
| <b>Expenditure</b>                                  |                    |                    |                    |                  |              |   |
| Employee Costs                                      | 854,070            | 138,021            | 136,592            | (1,429)          | -16%         |   |
| Internal Allocations                                | 442,906            | 68,629             | 68,378             | (250)            | -16%         |   |
| Materials and Contracts                             | 86,250             | 12,193             | 12,258             | 65               | -14%         |   |
| Other Employee Costs                                | 8,100              | 1,350              | 369                | (781)            | -17%         |   |
| Other Expenditure                                   | 14,100             | 2,352              | 79                 | (2,273)          | -17%         |   |
| <b>Expenditure Total</b>                            | <b>1,405,426</b>   | <b>222,445</b>     | <b>207,718</b>     | <b>(14,728)</b>  | <b>-78%</b>  |   |
| <b>01085 - Library Services Total</b>               | <b>1,394,076</b>   | <b>220,651</b>     | <b>172,960</b>     | <b>(47,696)</b>  | <b>-100%</b> |   |
| <b>01090 - Senior and Disability services</b>       |                    |                    |                    |                  |              |   |
| <b>Income</b>                                       |                    |                    |                    |                  |              |   |
| Fees and Charges                                    | (4,000)            | (666)              | (1,955)            | (1,282)          | -17%         |   |
| Grants and Subsidies                                | (2,000)            | (334)              | 0                  | 334              | -17%         |   |
| <b>Income Total</b>                                 | <b>(6,000)</b>     | <b>(1,000)</b>     | <b>(1,955)</b>     | <b>(668)</b>     | <b>-34%</b>  |   |
| <b>Expenditure</b>                                  |                    |                    |                    |                  |              |   |
| Materials and Contracts                             | 35,500             | 5,920              | 425                | (5,495)          | -17%         |   |
| Other Expenditure                                   | 5,000              | 834                | 0                  | (834)            | -17%         |   |
| <b>Expenditure Total</b>                            | <b>40,500</b>      | <b>6,754</b>       | <b>425</b>         | <b>(6,329)</b>   | <b>-34%</b>  |   |
| <b>01090 - Senior and Disability services Total</b> | <b>34,500</b>      | <b>5,754</b>       | <b>(1,633)</b>     | <b>(7,287)</b>   | <b>-88%</b>  |   |

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|  | Adopted Budget      | YTD Budget          | YTD Actual          | YTD Variance     | % Variance   | Variance Commentary  |
|--|---------------------|---------------------|---------------------|------------------|--------------|--|
| <b>01085 - Loflux Community Centre</b>                       |                     |                     |                     |                  |              |  |
| <b>Income</b>  |                     |                     |                     |                  |              |  |
| Fees and Charges   | (46,000)            | (7,666)             | (9,644)             | (1,978)          | -17%         |  |
| <b>Income Total</b>  | <b>(46,000)</b>     | <b>(7,666)</b>      | <b>(9,644)</b>      | <b>(1,978)</b>   | <b>-17%</b>  |  |
| <b>Expenditure</b>   |                     |                     |                     |                  |              |  |
| Employee Costs   | 0                   | 0                   | 820                 | 820              | 0%           |  |
| Materials and Contracts                                      | 12,650              | 2,110               | 175                 | (1,935)          | -17%         |  |
| Other Employee Costs   | 1,000               | 166                 | 0                   | (166)            | -17%         |  |
| Other Expenditure  | 600                 | 84                  | 849                 | 765              | -17%         |  |
| Utilities  | 22,600              | 3,750               | 1,180               | (2,570)          | -17%         |  |
| <b>Expenditure Total</b>                                     | <b>36,850</b>       | <b>6,110</b>        | <b>5,024</b>        | <b>(8,088)</b>   | <b>-88%</b>  |  |
| <b>01085 - Loflux Community Centre Total</b>                 | <b>(9,350)</b>      | <b>(1,666)</b>      | <b>(6,620)</b>      | <b>(6,064)</b>   | <b>-86%</b>  |  |
| <b>Community and Business Services Total</b>                 | <b>(32,828,344)</b> | <b>(38,187,663)</b> | <b>(36,776,674)</b> | <b>(688,012)</b> | <b>2%</b>    |  |
| <b>Infrastructure and Environment</b>                        |                     |                     |                     |                  |              |  |
| <b>01155 - Director Infrastructure and Environment</b>       |                     |                     |                     |                  |              |  |
| <b>Expenditure</b>   |                     |                     |                     |                  |              |  |
| Employee Costs   | 410,858             | 66,386              | 61,594              | (4,362)          | -16%         |  |
| Internal Allocations   | 26,915              | 2,537               | 3,158               | 621              | -8%          |  |
| Internal Recovery  | (505,341)           | (73,033)            | (81,625)            | (6,592)          | -14%         |  |
| Materials and Contracts                                      | 49,750              | 57                  | 14,979              | 14,922           | 0%           |  |
| Other Employee Costs   | 14,318              | 4,045               | 1,475               | (2,570)          | -28%         |  |
| Other Expenditure  | 600                 | 8                   | 18                  | 10               | -2%          |  |
| <b>Expenditure Total</b>                                     | <b>0</b>            | <b>0</b>            | <b>(1)</b>          | <b>(1)</b>       | <b>-88%</b>  |  |
| <b>01155 - Director Infrastructure and Environment Total</b> | <b>0</b>            | <b>0</b>            | <b>(1)</b>          | <b>(1)</b>       | <b>-88%</b>  |  |
| <b>01140 - Ranger Services/Administration</b>                |                     |                     |                     |                  |              |  |
| <b>Income</b>  |                     |                     |                     |                  |              |  |
| Contributions  | (2,800)             | (669)               | 0                   | 569              | -20%         |  |
| Fees and Charges   | (1,500)             | 0                   | 0                   | 0                | 0%           |  |
| <b>Income Total</b>  | <b>(4,300)</b>      | <b>(669)</b>        | <b>0</b>            | <b>669</b>       | <b>-20%</b>  |  |
| <b>Expenditure</b>   |                     |                     |                     |                  |              |  |
| Employee Costs   | 2,804,537           | 453,165             | 385,345             | (67,839)         | -16%         | As hiring for the additional rangers are still in process, this has resulted in less than the anticipated employee expenses. |
| Internal Expenses  | 1,901               | 450                 | 450                 | 0                | -25%         |  |
| Internal Allocations   | 1,302,074           | 201,307             | 184,938             | (34,769)         | -15%         |  |
| Internal Recovery  | (4,367,889)         | (656,806)           | (686,632)           | (70,174)         | -15%         |  |
| Materials and Contracts                                      | 169,500             | 1,243               | 31,683              | 30,440           | -1%          |  |
| Other Employee Costs   | 61,934              | 5,147               | 4,712               | (435)            | -8%          |  |
| Other Expenditure  | 65,900              | 984                 | 935                 | (49)             | -2%          |  |
| <b>Expenditure Total</b>                                     | <b>37,867</b>       | <b>6,610</b>        | <b>5,032</b>        | <b>(2,478)</b>   | <b>-82%</b>  |  |
| <b>01140 - Ranger Services/Administration Total</b>          | <b>33,567</b>       | <b>4,941</b>        | <b>5,032</b>        | <b>(1,909)</b>   | <b>-102%</b> |  |
| <b>01145 - Animal Control / Dog Pound</b>                    |                     |                     |                     |                  |              |  |
| <b>Income</b>  |                     |                     |                     |                  |              |  |
| Fees and Charges   | (92,160)            | (13,493)            | (8,862)             | 4,631            | -16%         |  |
| <b>Income Total</b>  | <b>(92,160)</b>     | <b>(13,493)</b>     | <b>(8,862)</b>      | <b>4,631</b>     | <b>-16%</b>  |  |
| <b>Expenditure</b>   |                     |                     |                     |                  |              |  |
| Internal Allocations   | 262,956             | 39,543              | 35,318              | (4,225)          | -15%         |  |
| Materials and Contracts                                      | 26,500              | 685                 | 2,003               | 1,318            | -2%          |  |
| Other Expenditure  | 500                 | 154                 | 918                 | 724              | -39%         |  |
| <b>Expenditure Total</b>                                     | <b>292,956</b>      | <b>40,422</b>       | <b>38,239</b>       | <b>(2,189)</b>   | <b>-68%</b>  |  |
| <b>01145 - Animal Control / Dog Pound Total</b>              | <b>200,806</b>      | <b>26,929</b>       | <b>29,377</b>       | <b>2,448</b>     | <b>-71%</b>  |  |
| <b>01160 - Local Laws and Abandoned Vehicles</b>             |                     |                     |                     |                  |              |  |
| <b>Income</b>  |                     |                     |                     |                  |              |  |
| Fees and Charges   | (151,300)           | (15,436)            | (32,062)            | (16,627)         | -10%         |  |
| <b>Income Total</b>  | <b>(151,300)</b>    | <b>(15,436)</b>     | <b>(32,062)</b>     | <b>(16,627)</b>  | <b>-10%</b>  |  |
| <b>Expenditure</b>   |                     |                     |                     |                  |              |  |
| Internal Allocations   | 786,869             | 118,629             | 105,400             | (12,229)         | -15%         |  |
| Materials and Contracts                                      | 6,000               | 0                   | 505                 | 505              | 0%           |  |
| Other Expenditure  | 0                   | 0                   | 675                 | 675              | 0%           |  |
| <b>Expenditure Total</b>                                     | <b>792,869</b>      | <b>118,629</b>      | <b>107,580</b>      | <b>(11,049)</b>  | <b>-16%</b>  |  |
| <b>01160 - Local Laws and Abandoned Vehicles Total</b>       | <b>641,569</b>      | <b>103,193</b>      | <b>75,518</b>       | <b>(27,876)</b>  | <b>-26%</b>  |  |
| <b>01165 - Community and Safety</b>                          |                     |                     |                     |                  |              |  |
| <b>Income</b>  |                     |                     |                     |                  |              |  |
| Grants and Subsidies   | (50,000)            | (8,334)             | 0                   | 8,334            | -17%         |  |
| <b>Income Total</b>  | <b>(50,000)</b>     | <b>(8,334)</b>      | <b>0</b>            | <b>8,334</b>     | <b>-17%</b>  |  |
| <b>Expenditure</b>   |                     |                     |                     |                  |              |  |
| Employee Costs   | 52,774              | 8,527               | 6,914               | (1,613)          | -16%         |  |
| Internal Allocations   | 26,915              | 4,154               | 4,104               | (50)             | -15%         |  |
| Materials and Contracts                                      | 82,550              | 12,951              | (478)               | (13,039)         | -15%         |  |
| Other Employee Costs   | 360                 | 60                  | 0                   | (60)             | -17%         |  |
| <b>Expenditure Total</b>                                     | <b>162,803</b>      | <b>26,312</b>       | <b>10,640</b>       | <b>(14,772)</b>  | <b>-83%</b>  |  |
| <b>01165 - Community and Safety Total</b>                    | <b>112,803</b>      | <b>18,978</b>       | <b>10,640</b>       | <b>(6,438)</b>   | <b>-80%</b>  |  |

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|  | Adopted Budget     | YTD Budget       | YTD Actual         | YTD Variance     | % Variance  | Variance Commentary   |
|--|--------------------|------------------|--------------------|------------------|-------------|---|
| <b>01160 - Infringement and Inspectorial Control</b>       |                    |                  |                    |                  |             |   |
| <b>Income</b>  |                    |                  |                    |                  |             |   |
| Fees and Charges   | (2,678,837)        | (455,816)        | (432,550)          | 23,258           | -17%        | Revenue was originally budgeted for 3 additional rangers which are still in the process of being hired. |
| Other Revenues   | (200)              | 0                | (91)               | (91)             | 0%          |   |
| <b>Income Total</b>  | <b>(2,679,037)</b> | <b>(455,816)</b> | <b>(432,661)</b>   | <b>23,167</b>    | <b>-17%</b> |   |
| <b>Expenditure</b>   |                    |                  |                    |                  |             |   |
| Depreciation   | 258,684            | 0                | 0                  | 0                | 0%          |   |
| Internal Allocations                                       | 3,283,007          | 493,693          | 440,946            | (52,747)         | -15%        |   |
| Materials and Contracts                                    | 632,000            | 31,912           | 40,441             | 8,529            | -5%         |   |
| Other Expenditure  | 196,500            | 54,190           | 4,683              | (49,507)         | -28%        | Timing on receipt of fire lodgement fees.   |
| <b>Expenditure Total</b>                                   | <b>4,966,191</b>   | <b>679,795</b>   | <b>486,070</b>     | <b>(93,726)</b>  | <b>-48%</b> |   |
| <b>01160 - Infringement and Inspectorial Control Total</b> | <b>1,681,654</b>   | <b>123,977</b>   | <b>63,419</b>      | <b>(70,668)</b>  | <b>-66%</b> |   |
| <b>01165 - Car Parks and Kerbside Parking</b>              |                    |                  |                    |                  |             |   |
| <b>Income</b>  |                    |                  |                    |                  |             |   |
| Fees and Charges   | (5,350,816)        | (915,796)        | (1,032,957)        | (117,171)        | -17%        | Higher than expected parking ticket revenue. To be adjusted during budget review.                       |
| <b>Income Total</b>  | <b>(6,360,816)</b> | <b>(916,796)</b> | <b>(1,032,957)</b> | <b>(117,171)</b> | <b>-17%</b> |   |
| <b>Expenditure</b>   |                    |                  |                    |                  |             |   |
| Depreciation   | 362,640            | 0                | 0                  | 0                | 0%          |   |
| Employee Costs   | 100,100            | 16,694           | (2,393)            | (19,087)         | -17%        |   |
| Materials and Contracts                                    | 463,622            | 52,976           | 31,902             | (21,074)         | -11%        | All variances are individually immaterial.  |
| Other Expenditure  | 446,915            | 74,024           | 38,222             | (35,782)         | -17%        | Lower than expected expenditure on equipment maintenance.   |
| Utilities  | 0                  | 0                | 2,564              | 2,564            | 0%          |   |
| <b>Expenditure Total</b>                                   | <b>1,973,477</b>   | <b>143,674</b>   | <b>70,286</b>      | <b>(73,979)</b>  | <b>-46%</b> |   |
| <b>01165 - Car Parks and Kerbside Parking Total</b>        | <b>(5,877,338)</b> | <b>(772,122)</b> | <b>(962,672)</b>   | <b>(190,660)</b> | <b>-62%</b> |   |
| <b>01170 - Engineering Design Services</b>                 |                    |                  |                    |                  |             |   |
| <b>Income</b>  |                    |                  |                    |                  |             |   |
| Contributions  | (1,500)            | (288)            | (424)              | (136)            | -19%        |   |
| Fees and Charges   | (82,000)           | 0                | 0                  | 0                | 0%          |   |
| Grants and Subsidies                                       | (31,000)           | 0                | 0                  | 0                | 0%          |   |
| <b>Income Total</b>  | <b>(114,500)</b>   | <b>(288)</b>     | <b>(424)</b>       | <b>(136)</b>     | <b>-19%</b> |   |
| <b>Expenditure</b>   |                    |                  |                    |                  |             |   |
| Depreciation   | 121,644            | 0                | 0                  | 0                | 0%          |   |
| Employee Costs   | 774,288            | 125,159          | 115,653            | (9,505)          | -16%        |   |
| Internal Allocations                                       | 414,345            | 60,152           | 49,284             | (10,868)         | -15%        |   |
| Materials and Contracts                                    | 384,500            | 38,830           | 39,676             | 846              | -10%        |   |
| Other Employee Costs                                       | 35,913             | 8,659            | 21,527             | 12,668           | -22%        |   |
| Other Expenditure  | 15,500             | 2,500            | 1,541              | (559)            | -16%        |   |
| Utilities  | 760,500            | 126,659          | 104,402            | (22,267)         | -17%        | Favourable variance on electricity costs.   |
| <b>Expenditure Total</b>                                   | <b>2,610,670</b>   | <b>362,108</b>   | <b>332,485</b>     | <b>(29,886)</b>  | <b>-9%</b>  |   |
| <b>01170 - Engineering Design Services Total</b>           | <b>2,396,170</b>   | <b>361,881</b>   | <b>332,061</b>     | <b>(29,822)</b>  | <b>-11%</b> |   |
| <b>01175 - City Buildings</b>                              |                    |                  |                    |                  |             |   |
| <b>Income</b>  |                    |                  |                    |                  |             |   |
| Contributions  | (2,000)            | (359)            | (436)              | (77)             | -18%        |   |
| <b>Income Total</b>  | <b>(2,000)</b>     | <b>(359)</b>     | <b>(436)</b>       | <b>(77)</b>      | <b>-18%</b> |   |
| <b>Expenditure</b>   |                    |                  |                    |                  |             |   |
| Employee Costs   | 366,193            | 59,013           | 49,251             | (9,762)          | -16%        |   |
| Internal Allocations                                       | 176,996            | 27,419           | 22,403             | (5,016)          | -15%        |   |
| Materials and Contracts                                    | 20,000             | 3,334            | 1,730              | (1,604)          | -17%        |   |
| Other Employee Costs                                       | 5,100              | 893              | 705                | (144)            | -17%        |   |
| <b>Expenditure Total</b>                                   | <b>667,289</b>     | <b>90,619</b>    | <b>74,089</b>      | <b>(16,529)</b>  | <b>-8%</b>  |   |
| <b>01175 - City Buildings Total</b>                        | <b>665,289</b>     | <b>90,257</b>    | <b>73,654</b>      | <b>(16,600)</b>  | <b>-8%</b>  |   |
| <b>01180 - Roads and Public Works Admin</b>                |                    |                  |                    |                  |             |   |
| <b>Income</b>  |                    |                  |                    |                  |             |   |
| Contributions  | (36,000)           | (6,896)          | (7,317)            | (421)            | -19%        |   |
| Fees and Charges   | (21,500)           | (2,363)          | (3,536)            | (1,173)          | -11%        |   |
| Other Revenues   | (500)              | 0                | 0                  | 0                | 0%          |   |
| <b>Income Total</b>  | <b>(68,000)</b>    | <b>(9,259)</b>   | <b>(10,853)</b>    | <b>(1,594)</b>   | <b>-9%</b>  |   |
| <b>Expenditure</b>   |                    |                  |                    |                  |             |   |
| Employee Costs   | 443,674            | 71,739           | 85,023             | 13,284           | -15%        |   |
| Internal Allocations                                       | 593,039            | 92,089           | 76,994             | (15,095)         | -16%        |   |
| Materials and Contracts                                    | 53,450             | 1,409            | 8,225              | 6,816            | -3%         |   |
| Other Employee Costs                                       | 40,259             | 6,710            | 6,039              | 1,329            | -17%        |   |
| Other Expenditure  | 0                  | 0                | 763                | 763              | 0%          |   |
| <b>Expenditure Total</b>                                   | <b>1,100,422</b>   | <b>171,947</b>   | <b>178,044</b>     | <b>7,097</b>     | <b>-62%</b> |   |
| <b>01180 - Roads and Public Works Admin Total</b>          | <b>1,072,422</b>   | <b>162,688</b>   | <b>168,191</b>     | <b>5,503</b>     | <b>-82%</b> |   |



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|---|-------------------|------------------|------------------|------------------|--------------|--|
| <b>01185 - Parks and Environmental Services</b>       |                   |                  |                  |                  |              |  |
| <b>Income</b>   |                   |                  |                  |                  |              |  |
| Fees and Charges                                      | (90,187)          | (16,174)         | (4,309)          | 10,866           | -17%         |  |
| <b>Income Total</b>                                   | <b>(90,187)</b>   | <b>(16,174)</b>  | <b>(4,309)</b>   | <b>10,866</b>    | <b>-17%</b>  |  |
| <b>Expenditure</b>                                    |                   |                  |                  |                  |              |  |
| Depreciation  | 994,392           | 0                | 0                | 0                | 0%           |  |
| Employee Costs  | 2,312,150         | 386,146          | 314,810          | (71,336)         | -17%         | \$31k labour cost on verges not yet required.  |
| Internal Allocations                                  | 382               | 64               | 64               | 0                | -17%         | - All other variances individually immaterial.   |
| Materials and Contracts                               | 3,278,250         | 712,380          | 347,461          | (364,929)        | -22%         | \$22k timing variance on environmental programmes.<br>\$14k reactive maintenance not yet required for Hyde Park.<br>\$22k timing variance on planned maintenance for street trees.<br>\$20k maintenance not yet required for Streetscapes.<br>\$188k timing variance on power line pruning program.  |
| Utilities   | 0                 | 0                | 3,212            | 3,212            | 0%           |  |
| <b>Expenditure Total</b>                              | <b>6,686,174</b>  | <b>1,098,690</b> | <b>666,627</b>   | <b>(433,063)</b> | <b>-66%</b>  |  |
| <b>01185 - Parks and Environmental Services Total</b> | <b>6,496,017</b>  | <b>1,082,416</b> | <b>662,318</b>   | <b>(422,188)</b> | <b>-73%</b>  |  |
| <b>01190 - Waste Services</b>                         |                   |                  |                  |                  |              |  |
| <b>Income</b>   |                   |                  |                  |                  |              |  |
| Contributions   | (3,200)           | (634)            | (726)            | (192)            | -17%         |  |
| Fees and Charges                                      | (132,600)         | (121,343)        | (108,404)        | 12,939           | -92%         |  |
| Other Revenues  | (1,000)           | (166)            | (8,255)          | (8,089)          | -17%         |  |
| <b>Income Total</b>                                   | <b>(136,800)</b>  | <b>(122,043)</b> | <b>(117,386)</b> | <b>4,668</b>     | <b>-128%</b> |  |
| <b>Expenditure</b>                                    |                   |                  |                  |                  |              |  |
| Depreciation  | 29,742            | 0                | 0                | 0                | 0%           | \$34k timing variance on workers compensation.   |
| Employee Costs  | 2,012,339         | 329,786          | 369,092          | 39,306           | -16%         | \$23k variance on wages to be corrected and journalled to waste collection expenses next month.  |
| Interest Expenses                                     | 104,673           | 0                | 0                | 0                | 0%           |  |
| Internal Allocations                                  | 1,123,244         | 174,314          | 142,999          | (31,315)         | -16%         |  |
| Internal Recovery                                     | (369,505)         | (61,684)         | (63,607)         | (22,023)         | -17%         | \$417k variance on the resource recovery facility payout which is to be adjusted during budget review.<br>\$16k timing variance on programmes and events.<br>\$62k variance on waste collection contractors to be fixed and journalled from wage expenses next month.<br>\$32k timing variance on waste collection plant hire.<br>\$160k timing variance on waste recycling costs. |
| Materials and Contracts                               | 11,819,711        | 8,214,666        | 7,611,128        | (603,738)        | -70%         | - All other variances individually immaterial.   |
| Other Employee Costs                                  | 50,028            | 9,338            | 7,197            | (1,181)          | -17%         |  |
| Other Expenditure                                     | 922,500           | 921,200          | 902,395          | (18,855)         | -100%        |  |
| <b>Expenditure Total</b>                              | <b>16,701,733</b> | <b>9,696,970</b> | <b>8,948,164</b> | <b>(827,809)</b> | <b>-294%</b> |  |
| <b>01190 - Waste Services Total</b>                   | <b>16,606,032</b> | <b>9,464,927</b> | <b>8,831,779</b> | <b>(835,148)</b> | <b>-382%</b> |  |
| <b>01195 - Works Depot</b>                            |                   |                  |                  |                  |              |  |
| <b>Income</b>   |                   |                  |                  |                  |              |  |
| Contributions   | (1,000)           | (181)            | (242)            | (61)             | -18%         |  |
| <b>Income Total</b>                                   | <b>(1,000)</b>    | <b>(181)</b>     | <b>(242)</b>     | <b>(61)</b>      | <b>-18%</b>  |  |
| <b>Expenditure</b>                                    |                   |                  |                  |                  |              |  |
| Employee Costs  | 188,621           | 30,482           | 26,900           | (3,582)          | -16%         |  |
| Internal Allocations                                  | 96,099            | 14,852           | 12,960           | (1,902)          | -18%         |  |
| Internal Recovery                                     | (256,220)         | (47,247)         | (42,381)         | 4,866            | -16%         |  |
| Materials and Contracts                               | 6,000             | 1,000            | 84               | (916)            | -17%         |  |
| Other Employee Costs                                  | 2,500             | 416              | 364              | (92)             | -17%         |  |
| Other Expenditure                                     | 4,000             | 668              | 2,314            | 1,646            | -17%         |  |
| <b>Expenditure Total</b>                              | <b>1,000</b>      | <b>181</b>       | <b>241</b>       | <b>60</b>        | <b>-88%</b>  |  |
| <b>01195 - Works Depot Total</b>                      | <b>0</b>          | <b>0</b>         | <b>(1)</b>       | <b>(1)</b>       | <b>-116%</b> |  |
| <b>01200 - Plant Operating</b>                        |                   |                  |                  |                  |              |  |
| <b>Expenditure</b>                                    |                   |                  |                  |                  |              |  |
| Depreciation  | 1,125,690         | 0                | 0                | 0                | 0%           |  |
| Employee Costs  | 0                 | 0                | 4,690            | 4,690            | 0%           |  |
| Internal Allocations                                  | 85,624            | 14,298           | 12,768           | (1,530)          | -17%         |  |
| Internal Recovery                                     | (1,046,425)       | (174,235)        | (172,796)        | 1,439            | -17%         |  |
| Materials and Contracts                               | 631,020           | 142,666          | 91,235           | (51,431)         | -23%         | Favourable variance on fuel and repairs.   |
| <b>Expenditure Total</b>                              | <b>786,889</b>    | <b>(17,271)</b>  | <b>(64,103)</b>  | <b>(46,822)</b>  | <b>-67%</b>  |  |
| <b>01200 - Plant Operating Total</b>                  | <b>786,889</b>    | <b>(17,271)</b>  | <b>(64,103)</b>  | <b>(46,822)</b>  | <b>-67%</b>  |  |
| <b>01216 - Public Works</b>                           |                   |                  |                  |                  |              |  |
| <b>Expenditure</b>                                    |                   |                  |                  |                  |              |  |
| Depreciation  | 4,223,876         | 0                | 0                | 0                | 0%           | \$40k labour costs for street cleaning not yet required.<br>\$20k road maintenance costs not yet required.   |
| Employee Costs  | 1,364,500         | 234,924          | 176,890          | (58,034)         | -17%         | Other variances individually immaterial.   |
| Internal Recovery                                     | (767,740)         | (127,956)        | (57,796)         | 70,160           | -17%         |  |
| Materials and Contracts                               | 1,310,335         | 162,763          | 141,460          | (21,303)         | -12%         | All expenses individually immaterial.  |
| <b>Expenditure Total</b>                              | <b>6,130,971</b>  | <b>269,731</b>   | <b>260,664</b>   | <b>(9,177)</b>   | <b>-48%</b>  |  |
| <b>01216 - Public Works Total</b>                     | <b>6,130,971</b>  | <b>269,731</b>   | <b>260,664</b>   | <b>(9,177)</b>   | <b>-48%</b>  |  |
| <b>01220 - Child Care and Play Groups</b>             |                   |                  |                  |                  |              |  |
| <b>Income</b>   |                   |                  |                  |                  |              |  |
| Fees and Charges                                      | (58,352)          | (23,954)         | (27,571)         | (3,617)          | -41%         |  |
| Reimbursements  | (20,990)          | (2,789)          | (703)            | 2,086            | -13%         |  |
| <b>Income Total</b>                                   | <b>(79,342)</b>   | <b>(26,743)</b>  | <b>(28,274)</b>  | <b>(1,631)</b>   | <b>-64%</b>  |  |
| <b>Expenditure</b>                                    |                   |                  |                  |                  |              |  |
| Depreciation  | 87,936            | 0                | 0                | 0                | 0%           |  |
| Internal Allocations                                  | 4,439             | 738              | 746              | 8                | -17%         |  |
| Materials and Contracts                               | 40,025            | 4,313            | 642              | (3,671)          | -11%         |  |
| Utilities   | 9,450             | 1,574            | 872              | (702)            | -17%         |  |
| <b>Expenditure Total</b>                              | <b>141,890</b>    | <b>6,625</b>     | <b>2,260</b>     | <b>(4,366)</b>   | <b>-46%</b>  |  |
| <b>01220 - Child Care and Play Groups Total</b>       | <b>62,548</b>     | <b>(20,118)</b>  | <b>(28,014)</b>  | <b>(6,896)</b>   | <b>-89%</b>  |  |

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|  | Adopted Budget   | YTD Budget      | YTD Actual      | YTD Variance    | % Variance   | Variance Commentary                        |
|--|------------------|-----------------|-----------------|-----------------|--------------|--|
| <b>01235 - Stadium and Ovals</b>                       |                  |                 |                 |                 |              |  |
| <b>Income</b>  |                  |                 |                 |                 |              |  |
| Fees and Charges                                       | (46,798)         | (30,516)        | (31,578)        | (1,062)         | -5%          |  |
| Reimbursements   | (146,588)        | (24,488)        | (21,396)        | 3,102           | -17%         |  |
| <b>Income Total</b>                                    | <b>(193,386)</b> | <b>(55,004)</b> | <b>(52,974)</b> | <b>2,040</b>    | <b>-82%</b>  |  |
| <b>Expenditure</b>                                     |                  |                 |                 |                 |              |  |
| Depreciation   | 2,390,736        | 0               | 0               | 0               | 0%           |  |
| Employee Costs   | 0                | 0               | 348             | 348             | 0%           |  |
| Internal Allocations                                   | 14,277           | 2,360           | 2,390           | 30              | -17%         |  |
| Materials and Contracts                                | 258,600          | 26,415          | 12,944          | (13,471)        | -10%         |  |
| Other Expenditure                                      | 12,813           | 0               | 0               | 0               | 0%           |  |
| Utilities  | 67,800           | 11,300          | 12,362          | 1,062           | -17%         |  |
| <b>Expenditure Total</b>                               | <b>2,744,126</b> | <b>40,075</b>   | <b>28,044</b>   | <b>(12,031)</b> | <b>-44%</b>  |  |
| <b>01235 - Stadium and Ovals Total</b>                 | <b>2,650,740</b> | <b>(14,939)</b> | <b>(24,950)</b> | <b>(8,991)</b>  | <b>-128%</b> |  |
| <b>01236 - Public Halls</b>                            |                  |                 |                 |                 |              |  |
| <b>Income</b>  |                  |                 |                 |                 |              |  |
| Fees and Charges                                       | (141,918)        | (28,071)        | (34,476)        | (6,405)         | -20%         |  |
| Reimbursements   | (3,281)          | (63)            | (63)            | 30              | -3%          |  |
| <b>Income Total</b>                                    | <b>(145,199)</b> | <b>(28,134)</b> | <b>(34,539)</b> | <b>(6,386)</b>  | <b>-23%</b>  |  |
| <b>Expenditure</b>                                     |                  |                 |                 |                 |              |  |
| Depreciation   | 240,384          | 0               | 0               | 0               | 0%           |  |
| Employee Costs   | 1,000            | 0               | 0               | 0               | 0%           |  |
| Internal Allocations                                   | 7,273            | 1,170           | 1,218           | 48              | -16%         |  |
| Materials and Contracts                                | 126,050          | 33,146          | 29,839          | (3,307)         | -27%         |  |
| Other Expenditure                                      | 583              | 0               | 0               | 0               | 0%           |  |
| Utilities  | 27,150           | 4,624           | 4,017           | (607)           | -17%         |  |
| <b>Expenditure Total</b>                               | <b>401,440</b>   | <b>38,840</b>   | <b>36,074</b>   | <b>(2,766)</b>  | <b>-60%</b>  |  |
| <b>01236 - Public Halls Total</b>                      | <b>253,741</b>   | <b>10,686</b>   | <b>636</b>      | <b>(10,101)</b> | <b>-83%</b>  |  |
| <b>01237 - Community and Welfare Centre</b>            |                  |                 |                 |                 |              |  |
| <b>Income</b>  |                  |                 |                 |                 |              |  |
| Fees and Charges                                       | (30,398)         | (6,814)         | (6,373)         | 441             | -22%         |  |
| Reimbursements   | (16,916)         | (1,607)         | (1,836)         | (329)           | -9%          |  |
| <b>Income Total</b>                                    | <b>(47,314)</b>  | <b>(8,421)</b>  | <b>(8,209)</b>  | <b>112</b>      | <b>-31%</b>  |  |
| <b>Expenditure</b>                                     |                  |                 |                 |                 |              |  |
| Depreciation   | 172,224          | 0               | 0               | 0               | 0%           |  |
| Employee Costs   | 0                | 0               | 649             | 649             | 0%           |  |
| Internal Allocations                                   | 7,768            | 1,318           | 1,302           | (16)            | -17%         |  |
| Materials and Contracts                                | 27,650           | 8,701           | 2,359           | (6,342)         | -31%         |  |
| Utilities  | 9,820            | 1,905           | 1,400           | (505)           | -20%         |  |
| <b>Expenditure Total</b>                               | <b>217,462</b>   | <b>11,924</b>   | <b>6,710</b>    | <b>(6,214)</b>  | <b>-68%</b>  |  |
| <b>01237 - Community and Welfare Centre Total</b>      | <b>169,948</b>   | <b>3,503</b>    | <b>(2,499)</b>  | <b>(6,102)</b>  | <b>-89%</b>  |  |
| <b>01240 - Sporting Clubs Buildings</b>                |                  |                 |                 |                 |              |  |
| <b>Income</b>  |                  |                 |                 |                 |              |  |
| Fees and Charges                                       | (65,235)         | (9,644)         | (10,123)        | (479)           | -15%         |  |
| Reimbursements   | (79,753)         | (8,910)         | (5,011)         | 3,899           | -11%         |  |
| <b>Income Total</b>                                    | <b>(144,988)</b> | <b>(18,554)</b> | <b>(15,134)</b> | <b>3,420</b>    | <b>-28%</b>  |  |
| <b>Expenditure</b>                                     |                  |                 |                 |                 |              |  |
| Depreciation   | 657,024          | 0               | 0               | 0               | 0%           |  |
| Employee Costs   | 0                | 0               | 278             | 278             | 0%           |  |
| Internal Allocations                                   | 33,126           | 5,468           | 5,548           | 80              | -17%         |  |
| Materials and Contracts                                | 74,600           | 23,798          | 6,549           | (17,249)        | -32%         |  |
| Utilities  | 75,780           | 12,628          | 9,070           | (3,558)         | -17%         |  |
| <b>Expenditure Total</b>                               | <b>840,529</b>   | <b>41,914</b>   | <b>21,446</b>   | <b>(20,469)</b> | <b>-68%</b>  |  |
| <b>01240 - Sporting Clubs Buildings Total</b>          | <b>695,641</b>   | <b>23,360</b>   | <b>6,311</b>    | <b>(17,049)</b> | <b>-62%</b>  |  |
| <b>01245 - Reserves Pavilions and Facilities</b>       |                  |                 |                 |                 |              |  |
| <b>Income</b>  |                  |                 |                 |                 |              |  |
| Fees and Charges                                       | (17,510)         | (3,064)         | (4,244)         | (1,180)         | -17%         |  |
| Reimbursements   | (3,066)          | (304)           | (242)           | 82              | -10%         |  |
| <b>Income Total</b>                                    | <b>(20,576)</b>  | <b>(3,368)</b>  | <b>(4,486)</b>  | <b>(1,118)</b>  | <b>-27%</b>  |  |
| <b>Expenditure</b>                                     |                  |                 |                 |                 |              |  |
| Depreciation   | 231,228          | 0               | 0               | 0               | 0%           |  |
| Internal Allocations                                   | 6,901            | 1,027           | 1,138           | 21              | -16%         |  |
| Materials and Contracts                                | 410,701          | 65,721          | 44,804          | (20,917)        | -16%         | All variances are individually immaterial. |
| Utilities  | 45,490           | 7,692           | 6,449           | (1,123)         | -17%         |  |
| <b>Expenditure Total</b>                               | <b>694,320</b>   | <b>74,410</b>   | <b>62,391</b>   | <b>(22,019)</b> | <b>-49%</b>  |  |
| <b>01245 - Reserves Pavilions and Facilities Total</b> | <b>673,744</b>   | <b>71,042</b>   | <b>47,906</b>   | <b>(23,137)</b> | <b>-76%</b>  |  |
| <b>01260 - Health Clinics</b>                          |                  |                 |                 |                 |              |  |
| <b>Income</b>  |                  |                 |                 |                 |              |  |
| Fees and Charges                                       | (26,820)         | (14,382)        | (14,707)        | (325)           | -54%         |  |
| Reimbursements   | (2,902)          | (242)           | (163)           | 79              | -6%          |  |
| <b>Income Total</b>                                    | <b>(29,722)</b>  | <b>(14,624)</b> | <b>(14,870)</b> | <b>(246)</b>    | <b>-62%</b>  |  |
| <b>Expenditure</b>                                     |                  |                 |                 |                 |              |  |
| Depreciation   | 64,432           | 0               | 0               | 0               | 0%           |  |
| Employee Costs   | 0                | 0               | 1,103           | 1,103           | 0%           |  |
| Internal Allocations                                   | 2,126            | 349             | 356             | 7               | -16%         |  |
| Materials and Contracts                                | 80,500           | 4,735           | 2,850           | (1,885)         | -6%          |  |
| Other Expenditure                                      | 1,895            | 0               | 0               | 0               | 0%           |  |
| Utilities  | 6,300            | 1,050           | 1,019           | (31)            | -17%         |  |
| <b>Expenditure Total</b>                               | <b>146,253</b>   | <b>6,134</b>    | <b>6,328</b>    | <b>(808)</b>    | <b>-59%</b>  |  |
| <b>01260 - Health Clinics Total</b>                    | <b>116,531</b>   | <b>(8,490)</b>  | <b>(8,642)</b>  | <b>(1,052)</b>  | <b>-101%</b> |  |

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|  | Adopted Budget     | YTD Budget        | YTD Actual       | YTD Variance       | % Variance   | Variance Commentary  |
|--|--------------------|-------------------|------------------|--------------------|--------------|--|
| <b>01265 - Road Reserves</b>                           |                    |                   |                  |                    |              |  |
| <b>Expenditure</b>                                     |                    |                   |                  |                    |              |  |
| Employee Costs   | 97,200             | 16,168            | 2,659            | (13,529)           | -17%         |  |
| Materials and Contracts                                | 27,950             | 9,634             | 2,720            | (5,914)            | -23%         |  |
| Utilities  | 0                  | 0                 | 993              | 993                | 0%           |  |
| <b>Expenditure Total</b>                               | <b>125,150</b>     | <b>25,822</b>     | <b>7,372</b>     | <b>(18,460)</b>    | <b>-42%</b>  |  |
| <b>01265 - Road Reserves Total</b>                     | <b>125,150</b>     | <b>25,822</b>     | <b>7,372</b>     | <b>(18,460)</b>    | <b>-42%</b>  |  |
| <b>01266 - Operational Buildings</b>                   |                    |                   |                  |                    |              |  |
| <b>Income</b>  |                    |                   |                  |                    |              |  |
| Contributions  | (70,608)           | (11,768)          | (11,763)         | 5                  | -17%         |  |
| Fees and Charges                                       | (917,590)          | (31,654)          | (154,504)        | (122,850)          | -3%          |  |
| Reimbursements   | (535,824)          | (89,444)          | (83,184)         | 6,260              | -17%         |  |
| <b>Income Total</b>                                    | <b>(1,624,022)</b> | <b>(132,866)</b>  | <b>(249,461)</b> | <b>(116,686)</b>   | <b>-37%</b>  |  |
| <b>Expenditure</b>                                     |                    |                   |                  |                    |              |  |
| Depreciation   | 1,525,400          | 0                 | 0                | 0                  | 0%           |  |
| Employee Costs   | 7,000              | 1,334             | 790              | (644)              | -19%         |  |
| Interest Expenses                                      | 115,870            | 15,944            | 15,944           | 0                  | -14%         |  |
| Internal Allocations                                   | 58,956             | 9,771             | 9,874            | 103                | -17%         |  |
| Internal Recovery                                      | (857,363)          | (54,485)          | (58,937)         | (1,462)            | -6%          |  |
| Materials and Contracts                                | 524,504            | 105,614           | 62,799           | (62,715)           | -20%         | Timing variance of building and maintenance works.   |
| Other Expenditure                                      | 987,887            | 0                 | 0                | 0                  | 0%           |  |
| Utilities  | 131,300            | 21,882            | 17,607           | (4,275)            | -17%         |  |
| <b>Expenditure Total</b>                               | <b>2,097,434</b>   | <b>99,990</b>     | <b>41,077</b>    | <b>(68,883)</b>    | <b>-93%</b>  |  |
| <b>01266 - Operational Buildings Total</b>             | <b>673,612</b>     | <b>(32,906)</b>   | <b>(208,374)</b> | <b>(176,468)</b>   | <b>-100%</b> |  |
| <b>01270 - Depot Buildings</b>                         |                    |                   |                  |                    |              |  |
| <b>Expenditure</b>                                     |                    |                   |                  |                    |              |  |
| Depreciation   | 183,564            | 0                 | 0                | 0                  | 0%           |  |
| Internal Allocations                                   | 7,482              | 1,240             | 1,252            | 12                 | -17%         |  |
| Internal Recovery                                      | (294,723)          | (40,800)          | (36,569)         | 3,811              | -14%         |  |
| Materials and Contracts                                | 48,900             | 7,717             | 8,566            | 849                | -16%         |  |
| Other Expenditure                                      | 27,177             | 27,177            | 23,519           | (3,658)            | -100%        |  |
| Utilities  | 28,000             | 4,666             | 2,914            | (1,752)            | -17%         |  |
| <b>Expenditure Total</b>                               | <b>0</b>           | <b>0</b>          | <b>(738)</b>     | <b>(738)</b>       | <b>-164%</b> |  |
| <b>01270 - Depot Buildings Total</b>                   | <b>0</b>           | <b>0</b>          | <b>(738)</b>     | <b>(738)</b>       | <b>-164%</b> |  |
| <b>01276 - Parks Services Administration</b>           |                    |                   |                  |                    |              |  |
| <b>Income</b>  |                    |                   |                  |                    |              |  |
| Contributions  | (2,800)            | (467)             | (629)            | (162)              | -17%         |  |
| <b>Income Total</b>                                    | <b>(2,800)</b>     | <b>(467)</b>      | <b>(629)</b>     | <b>(162)</b>       | <b>-17%</b>  |  |
| <b>Expenditure</b>                                     |                    |                   |                  |                    |              |  |
| Depreciation   | 108,655            | 0                 | 0                | 0                  | 0%           |  |
| Employee Costs   | 1,337,384          | 217,226           | 206,361          | (10,865)           | -16%         |  |
| Internal Allocations                                   | 1,448,236          | 234,626           | 188,807          | (36,019)           | -16%         |  |
| Internal Recovery                                      | (1,386,743)        | (231,122)         | (169,576)        | 61,547             | -17%         |  |
| Materials and Contracts                                | 70,500             | 9,416             | 1,768            | (7,648)            | -13%         |  |
| Other Employee Costs                                   | 83,125             | 13,856            | 12,386           | (1,470)            | -17%         |  |
| Other Expenditure                                      | 19,000             | 3,166             | 1,915            | (1,251)            | -17%         |  |
| <b>Expenditure Total</b>                               | <b>1,880,167</b>   | <b>237,368</b>    | <b>241,662</b>   | <b>4,294</b>       | <b>-96%</b>  |  |
| <b>01276 - Parks Services Administration Total</b>     | <b>1,877,367</b>   | <b>236,901</b>    | <b>241,033</b>   | <b>4,132</b>       | <b>-113%</b> |  |
| <b>01280 - Recoverable Works</b>                       |                    |                   |                  |                    |              |  |
| <b>Income</b>  |                    |                   |                  |                    |              |  |
| Reimbursements   | (32,660)           | (2,110)           | (2,116)          | (6)                | -6%          |  |
| <b>Income Total</b>                                    | <b>(32,660)</b>    | <b>(2,110)</b>    | <b>(2,116)</b>   | <b>(6)</b>         | <b>-6%</b>   |  |
| <b>Expenditure</b>                                     |                    |                   |                  |                    |              |  |
| Employee Costs   | 12,655             | 2,110             | 516              | (1,594)            | -17%         |  |
| Materials and Contracts                                | 20,000             | 0                 | 204              | 204                | 0%           |  |
| <b>Expenditure Total</b>                               | <b>32,655</b>      | <b>2,110</b>      | <b>720</b>       | <b>(1,389)</b>     | <b>-17%</b>  |  |
| <b>01280 - Recoverable Works Total</b>                 | <b>(6)</b>         | <b>0</b>          | <b>(1,386)</b>   | <b>(1,386)</b>     | <b>-23%</b>  |  |
| <b>Infrastructure and Environment Total</b>            | <b>38,628,808</b>  | <b>11,214,487</b> | <b>9,602,237</b> | <b>(1,712,250)</b> | <b>-16%</b>  |  |
| <b>Strategy and Development</b>                        |                    |                   |                  |                    |              |  |
| <b>01010 - Corporate Strategy and Governance</b>       |                    |                   |                  |                    |              |  |
| <b>Income</b>  |                    |                   |                  |                    |              |  |
| Other Revenues   | 0                  | 0                 | (200)            | (200)              | 0%           |  |
| <b>Income Total</b>                                    | <b>0</b>           | <b>0</b>          | <b>(200)</b>     | <b>(200)</b>       | <b>0%</b>    |  |
| <b>Expenditure</b>                                     |                    |                   |                  |                    |              |  |
| Employee Costs   | 497,367            | 80,387            | 74,755           | (5,632)            | -16%         |  |
| Internal Allocations                                   | 279,986            | 40,817            | 34,315           | (6,502)            | -15%         |  |
| Materials and Contracts                                | 146,450            | 24,404            | 2,528            | (21,876)           | -17%         | Budget showing variance in relation to legal fees, audit fees and consultant fees which are individually immaterial. |
| Other Employee Costs                                   | 3,000              | 920               | 0                | (920)              | -17%         |  |
| Other Expenditure                                      | 1,750              | 292               | 204              | (88)               | -17%         |  |
| <b>Expenditure Total</b>                               | <b>928,553</b>     | <b>146,400</b>    | <b>111,802</b>   | <b>(34,698)</b>    | <b>-82%</b>  |  |
| <b>01010 - Corporate Strategy and Governance Total</b> | <b>928,553</b>     | <b>146,400</b>    | <b>111,802</b>   | <b>(34,798)</b>    | <b>-82%</b>  |  |
| <b>01030 - Sustainability and Environment</b>          |                    |                   |                  |                    |              |  |
| <b>Expenditure</b>                                     |                    |                   |                  |                    |              |  |
| Employee Costs   | 225,948            | 36,499            | 33,434           | (3,065)            | -16%         |  |
| Internal Allocations                                   | 120,664            | 17,060            | 13,688           | (3,372)            | -14%         |  |
| Materials and Contracts                                | 70,000             | 8,334             | 14,717           | 6,383              | -12%         |  |
| Other Employee Costs                                   | 1,900              | 260               | 0                | (260)              | -17%         |  |
| <b>Expenditure Total</b>                               | <b>418,512</b>     | <b>62,153</b>     | <b>61,839</b>    | <b>(304)</b>       | <b>-69%</b>  |  |
| <b>01030 - Sustainability and Environment Total</b>    | <b>418,512</b>     | <b>62,153</b>     | <b>61,839</b>    | <b>(304)</b>       | <b>-69%</b>  |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 31 AUGUST 2021

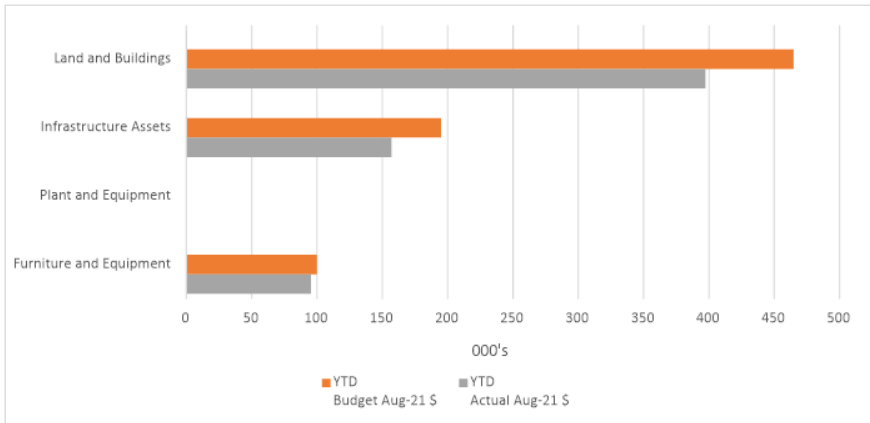


|  | Adopted Budget    | YTD Budget          | YTD Actual          | YTD Variance       | % Variance   | Variance Commentary  |
|--|-------------------|---------------------|---------------------|--------------------|--------------|--|
| <b>01105 - Director Strategy and Development</b>       |                   |                     |                     |                    |              |  |
| <b>Expenditure</b>                                     |                   |                     |                     |                    |              |  |
| Employee Costs   | 323,275           | 52,233              | 47,283              | (4,950)            | -16%         |  |
| Internal Allocations                                   | 17,821            | 1,337               | 1,106               | (231)              | -8%          |  |
| Internal Recovery                                      | (344,696)         | (53,827)            | (48,553)            | 5,274              | -16%         |  |
| Materials and Contracts                                | 1,450             | 44                  | 31                  | (13)               | -3%          |  |
| Other Employee Costs                                   | 1,800             | 200                 | 132                 | (668)              | -11%         |  |
| Other Expenditure                                      | 350               | 13                  | 1                   | (12)               | -4%          |  |
| <b>Expenditure Total</b>                               | <b>0</b>          | <b>0</b>            | <b>0</b>            | <b>0</b>           | <b>-68%</b>  |  |
| <b>01105 - Director Strategy and Development Total</b> | <b>0</b>          | <b>0</b>            | <b>0</b>            | <b>0</b>           | <b>-68%</b>  |  |
| <b>01110 - Development and Design</b>                  |                   |                     |                     |                    |              |  |
| <b>Income</b>  |                   |                     |                     |                    |              |  |
| Contributions  | (1,300)           | (216)               | (145)               | 71                 | -17%         |  |
| Fees and Charges                                       | (338,840)         | (56,916)            | (50,360)            | (3,464)            | -17%         |  |
| <b>Income Total</b>                                    | <b>(340,140)</b>  | <b>(57,132)</b>     | <b>(50,505)</b>     | <b>(8,389)</b>     | <b>-34%</b>  |  |
| <b>Expenditure</b>                                     |                   |                     |                     |                    |              |  |
| Employee Costs   | 1,140,495         | 184,256             | 177,949             | (6,347)            | -16%         |  |
| Internal Allocations                                   | 608,059           | 87,358              | 84,740              | (2,628)            | -14%         |  |
| Materials and Contracts                                | 149,350           | 32,555              | (1,855)             | (34,420)           | -22%         | - \$23k legal and consultant fees not yet required. Other variances are individually immaterial. |
| Other Employee Costs                                   | 11,074            | 1,871               | 1,111               | (760)              | -17%         |  |
| Other Expenditure                                      | 32,600            | 7,600               | 5,946               | (1,654)            | -23%         |  |
| <b>Expenditure Total</b>                               | <b>1,941,688</b>  | <b>313,700</b>      | <b>247,891</b>      | <b>(66,809)</b>    | <b>-92%</b>  |  |
| <b>01110 - Development and Design Total</b>            | <b>1,601,448</b>  | <b>256,568</b>      | <b>187,388</b>      | <b>(89,202)</b>    | <b>-126%</b> |  |
| <b>01116 - Health Admin and Food Control</b>           |                   |                     |                     |                    |              |  |
| <b>Income</b>  |                   |                     |                     |                    |              |  |
| Contributions  | (3,300)           | (756)               | (242)               | 514                | -23%         |  |
| Fees and Charges                                       | (302,520)         | (110,541)           | (14,735)            | 95,306             | -95%         | Timing variance of food premise licence fees.  |
| Other Revenues   | (1,000)           | (166)               | 0                   | 166                | -17%         |  |
| <b>Income Total</b>                                    | <b>(306,820)</b>  | <b>(110,963)</b>    | <b>(14,977)</b>     | <b>95,688</b>      | <b>-76%</b>  |  |
| <b>Expenditure</b>                                     |                   |                     |                     |                    |              |  |
| Employee Costs   | 993,154           | 160,490             | 154,262             | (6,228)            | -16%         |  |
| Internal Allocations                                   | 505,719           | 71,831              | 59,560              | (12,271)           | -14%         |  |
| Materials and Contracts                                | 96,937            | 14,140              | 1,722               | (12,418)           | -16%         |  |
| Other Employee Costs                                   | 16,319            | 2,554               | 1,136               | (1,418)            | -17%         |  |
| Other Expenditure                                      | 11,750            | 1,958               | 2                   | (1,956)            | -17%         |  |
| <b>Expenditure Total</b>                               | <b>1,622,779</b>  | <b>260,973</b>      | <b>216,882</b>      | <b>(34,291)</b>    | <b>-79%</b>  |  |
| <b>01116 - Health Admin and Food Control Total</b>     | <b>1,316,969</b>  | <b>140,010</b>      | <b>201,706</b>      | <b>61,696</b>      | <b>-160%</b> |  |
| <b>01120 - Compliance Services</b>                     |                   |                     |                     |                    |              |  |
| <b>Income</b>  |                   |                     |                     |                    |              |  |
| Contributions  | (2,000)           | (367)               | (484)               | (117)              | -18%         |  |
| Fees and Charges                                       | (20,000)          | (3,334)             | 3,005               | 6,339              | -17%         |  |
| <b>Income Total</b>                                    | <b>(22,000)</b>   | <b>(3,701)</b>      | <b>2,621</b>        | <b>6,222</b>       | <b>-56%</b>  |  |
| <b>Expenditure</b>                                     |                   |                     |                     |                    |              |  |
| Employee Costs   | 463,529           | 74,505              | 82,411              | 7,505              | -16%         |  |
| Internal Allocations                                   | 259,947           | 36,971              | 29,369              | (7,602)            | -14%         |  |
| Materials and Contracts                                | 55,100            | 9,164               | 7,084               | (2,100)            | -17%         |  |
| Other Employee Costs                                   | 7,717             | 1,286               | 669                 | (617)              | -17%         |  |
| Other Expenditure                                      | 2,000             | 332                 | 69                  | (263)              | -17%         |  |
| <b>Expenditure Total</b>                               | <b>788,293</b>    | <b>122,979</b>      | <b>118,602</b>      | <b>(3,877)</b>     | <b>-81%</b>  |  |
| <b>01120 - Compliance Services Total</b>               | <b>766,293</b>    | <b>118,978</b>      | <b>122,123</b>      | <b>3,146</b>       | <b>-116%</b> |  |
| <b>01125 - Building Control and License</b>            |                   |                     |                     |                    |              |  |
| <b>Income</b>  |                   |                     |                     |                    |              |  |
| Contributions  | (1,800)           | (281)               | 0                   | 281                | -16%         |  |
| Fees and Charges                                       | (267,800)         | (44,584)            | (48,059)            | (3,475)            | -17%         |  |
| Other Revenues   | (2,750)           | (458)               | (453)               | 6                  | -17%         |  |
| <b>Income Total</b>                                    | <b>(272,040)</b>  | <b>(46,923)</b>     | <b>(48,612)</b>     | <b>(8,188)</b>     | <b>-60%</b>  |  |
| <b>Expenditure</b>                                     |                   |                     |                     |                    |              |  |
| Employee Costs   | 381,703           | 51,693              | 51,371              | (10,312)           | -16%         |  |
| Internal Allocations                                   | 205,768           | 29,211              | 23,979              | (5,232)            | -14%         |  |
| Materials and Contracts                                | 8,000             | 1,336               | 147                 | (1,189)            | -17%         |  |
| Other Employee Costs                                   | 28,282            | 4,714               | (9,414)             | (14,128)           | -17%         |  |
| Other Expenditure                                      | 2,000             | 334                 | 167                 | (177)              | -17%         |  |
| <b>Expenditure Total</b>                               | <b>625,763</b>    | <b>97,278</b>       | <b>66,240</b>       | <b>(31,038)</b>    | <b>-81%</b>  |  |
| <b>01125 - Building Control and License Total</b>      | <b>353,703</b>    | <b>61,966</b>       | <b>17,728</b>       | <b>(34,236)</b>    | <b>-191%</b> |  |
| <b>01130 - Policy and Place Services</b>               |                   |                     |                     |                    |              |  |
| <b>Income</b>  |                   |                     |                     |                    |              |  |
| Contributions  | (1,600)           | (266)               | 0                   | 266                | -17%         |  |
| Fees and Charges                                       | (3,525)           | 0                   | 0                   | 0                  | 0%           |  |
| <b>Income Total</b>                                    | <b>(5,125)</b>    | <b>(266)</b>        | <b>0</b>            | <b>266</b>         | <b>-17%</b>  |  |
| <b>Expenditure</b>                                     |                   |                     |                     |                    |              |  |
| Employee Costs   | 1,997,964         | 258,214             | 228,259             | (29,955)           | -16%         | Salary savings due to vacant position that was in the process of being filled.                   |
| Internal Allocations                                   | 731,768           | 103,914             | 84,343              | (19,571)           | -14%         |  |
| Materials and Contracts                                | 1,089,360         | 154,892             | (4,282)             | (159,174)          | -14%         | Timing variance of works relating operating initiatives and programmes.                          |
| Other Employee Costs                                   | 16,404            | 2,732               | 1,408               | (1,324)            | -17%         |  |
| Other Expenditure                                      | 30,000            | 5,000               | 2,522               | (2,478)            | -17%         |  |
| <b>Expenditure Total</b>                               | <b>3,466,496</b>  | <b>624,762</b>      | <b>312,260</b>      | <b>(212,602)</b>   | <b>-79%</b>  |  |
| <b>01130 - Policy and Place Services Total</b>         | <b>3,460,371</b>  | <b>624,488</b>      | <b>312,260</b>      | <b>(212,238)</b>   | <b>-86%</b>  |  |
| <b>Strategy and Development Total</b>                  | <b>8,844,439</b>  | <b>1,300,640</b>    | <b>1,014,613</b>    | <b>(286,926)</b>   | <b>-22%</b>  |  |
| <b>Net Operating</b>                                   | <b>16,261,632</b> | <b>(23,694,419)</b> | <b>(26,192,027)</b> | <b>(2,697,609)</b> | <b>11%</b>   |  |

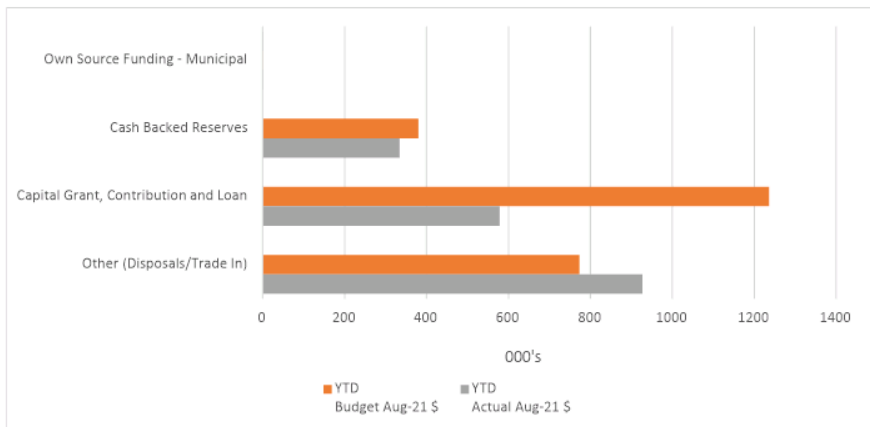
**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 AUGUST 2021**



| CAPITAL EXPENDITURE     | Adopted Budget 2021/22 | YTD Budget Aug-21 | YTD Actual Aug-21 | YTD Variance     | Variance    |
|-------------------------|------------------------|-------------------|-------------------|------------------|-------------|
|                         | \$                     | \$                | \$                | \$               | %           |
| Land and Buildings      | 9,328,220              | 465,000           | 397,563           | (67,437)         | -15%        |
| Infrastructure Assets   | 7,831,761              | 195,000           | 157,201           | (37,799)         | -19%        |
| Plant and Equipment     | 2,991,056              | 0                 | 0                 | 0                | 0%          |
| Furniture and Equipment | 2,007,673              | 100,000           | 95,539            | (4,461)          | -4%         |
| <b>Total</b>            | <b>22,158,710</b>      | <b>760,000</b>    | <b>650,303</b>    | <b>(109,697)</b> | <b>-14%</b> |



| FUNDING                              | Revised Budget 2021/22 | YTD Budget Aug-21 | YTD Actual Aug-21 | YTD Variance     | Variance    |
|--------------------------------------|------------------------|-------------------|-------------------|------------------|-------------|
|                                      | \$                     | \$                | \$                | \$               | %           |
| Own Source Funding - Municipal       | 16,315,377             | (1,629,150)       | (1,190,253)       | 438,897          | -27%        |
| Cash Backed Reserves                 | 3,365,850              | 380,000           | 334,549           | (45,451)         | -12%        |
| Capital Grant, Contribution and Loan | 1,704,483              | 1,236,150         | 578,574           | (657,576)        | -53%        |
| Other (Disposals/Trade In)           | 773,000                | 773,000           | 927,433           | 154,433          | 20%         |
| <b>Total</b>                         | <b>22,158,710</b>      | <b>760,000</b>    | <b>650,303</b>    | <b>(109,697)</b> | <b>-14%</b> |



**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 AUGUST 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance    | Commitment (PO)<br>Balance | Variance Commentary                  |
|--|---------------------------|--------------------------|--------------------------|-----------------|-------------|----------------------------|--------------------------------------|
| <b>LAND &amp; BUILDING ASSETS</b>  |                           |                          |                          |                 |             |                            |                                      |
| <b>ADMIN CENTRE</b>  |                           |                          |                          |                 |             |                            |                                      |
| Air Conditioning & HVAC Renewal - Admin Building HVAC                              | 344,000                   | 5,000                    | 4,950                    | (50)            | -1%         | (10,089)                   | Works in progress.                   |
| <b>BEATTY PARK LEISURE CENTRE</b>  |                           |                          |                          |                 |             |                            |                                      |
| Beatty Park Leisure Centre - Facilities Infrastructure Renewal                     | 1,500,000                 | 400,000                  | 324,495                  | (75,505)        | -19%        | 407,623                    | Works in progress.                   |
| Beatty Park Leisure Centre – Concourse Tiling                                      | 165,000                   | 10,000                   | 36,338                   | 26,338          | 263%        | 0                          | Works in progress.                   |
| Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand               | 450,000                   | 10,000                   | 0                        | (10,000)        | -100%       | 0                          | Works in planning stage.             |
| <b>LIBRARY</b>   |                           |                          |                          |                 |             |                            |                                      |
| Upgrade Library counter to enhance customer service delivery                       | 48,500                    | 0                        | 0                        | 0               | 0%          | 0                          |                                      |
| <b>VINCENT COMMUNITY CENTRE</b>  |                           |                          |                          |                 |             |                            |                                      |
| Vincent Community Centre – Air Conditioning & HVAC Renewal                         | 170,000                   | 30,000                   | 22,330                   | (7,670)         | -26%        | 0                          | Works in progress.                   |
| <b>DEPARTMENT OF SPORTS AND RECREATION</b>   |                           |                          |                          |                 |             |                            |                                      |
| DLGSC LED lighting upgrade/renewal   | 225,000                   | -                        | 0                        | 0               | 0%          | 0                          | Works in planning stage.             |
| DLGSC Air Conditioning & HVAC Renewal  | 250,000                   | 5,000                    | 4,950                    | (50)            | -1%         | 0                          | Works in planning stage.             |
| DLGSC renewal/upgrade-Lease obligation   | 80,000                    | -                        | 0                        | 0               | 0%          | 0                          | Works in planning stage.             |
| <b>MISCELLANEOUS</b>   |                           |                          |                          |                 |             |                            |                                      |
| Infrastructure Works - Litis Stadium   | 3,000,000                 | -                        | 0                        | 0               | 0%          | 0                          | Design phase.                        |
| 413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)                | 50,000                    | -                        | 0                        | 0               | 0%          | 0                          | Quotation phase.                     |
| Works Depot - Non fixed assets renewals  | 95,000                    | -                        | 0                        | 0               | 0%          | 0                          | Quotation phase.                     |
| Lease Property Non Scheduled Renewal   | 50,000                    | -                        | 0                        | 0               | 0%          | 0                          | Works to commence in September 2021. |
| 99 Loftus Street, Leederville - Loftus Child Health leasing requirements           | 20,000                    | -                        | 0                        | 0               | 0%          | 0                          | Quotation phase.                     |
| Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation | 20,000                    | -                        | 0                        | 0               | 0%          | 15,360                     | Works to be Scheduled.               |
| North Perth Main Town Hall - Kitchen and toilet renewal                            | 180,000                   | -                        | 0                        | 0               | 0%          | 6,000                      | Design phase.                        |
| North Perth Lesser Town Hall - Kitchen and toilet renewal                          | 120,000                   | -                        | 0                        | 0               | 0%          | 0                          | Design phase.                        |
| Library Renewals   | 80,000                    | -                        | 0                        | 0               | 0%          | 0                          | Works in planning stage.             |
| Menzies Park Pavilion & Ablutions  | 330,000                   | -                        | 0                        | 0               | 0%          | 7,500                      | Design Phase.                        |
| Miscellaneous Assets Renewal (City Buildings)                                      | 100,000                   | -                        | 0                        | 0               | 0%          | 0                          | Works to commence in September 2021. |
| Aircon & HVAC Miscellaneous Renewals all properties                                | 50,000                    | -                        | 0                        | 0               | 0%          | 18,913                     | Design Phase.                        |
| Water and Energy Efficiency Initiatives  | 75,000                    | -                        | 0                        | 0               | 0%          | 992                        | Works in planning stage.             |
| Hyde Park West   | 220,000                   | 5,000                    | 4,500                    | (500)           | -10%        | 3,000                      | Design Phase.                        |
| Leederville Tennis Club - fencing upgrade  | 75,000                    | -                        | 0                        | 0               | 0%          | 0                          | Works to be Scheduled.               |
| Leederville Oval Stadium - Light posts renewal                                     | 1,100,000                 | -                        | 0                        | 0               | 0%          | 0                          | Design Phase.                        |
| Forrest Park Croquet Club  | 16,450                    | -                        | 0                        | 0               | 0%          | 0                          | Works to commence in September 2021. |
| Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre        | 8,732                     | -                        | 0                        | 0               | 0%          | 8,850                      | Works to be Scheduled.               |
| Solar Photovoltaic Panel System Installation - Vincent Community Centre            | 20,150                    | -                        | 0                        | 0               | 0%          | 0                          | Works in planning stage.             |
| Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion          | 8,900                     | -                        | 0                        | 0               | 0%          | 0                          | Works in planning stage.             |
| Roofing Renewal-Loton Park Tennis Club Room  | 178,400                   | -                        | 0                        | 0               | 0%          | 0                          | Works to commence in September 2021. |
| Leederville Oval Stadium - Electrical renewal - 3 boards                           | 298,088                   | -                        | 0                        | 0               | 0%          | 115,953                    | Quotation Phase.                     |
| <b>FOR LAND &amp; BUILDING ASSETS</b>  | <b>9,328,220</b>          | <b>465,000</b>           | <b>397,563</b>           | <b>(67,437)</b> | <b>-15%</b> | <b>574,101</b>             |                                      |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 AUGUST 2021**

| Description   | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance | Commitment (PO)<br>Balance | Variance Commentary   |
|---|---------------------------|--------------------------|--------------------------|-----------------|----------|----------------------------|---|
| <b>INFRASTRUCTURE ASSETS</b>                            |                           |                          |                          |                 |          |                            |   |
| <b>LOCAL ROADS PROGRAM</b>                              |                           |                          |                          |                 |          |                            |   |
| Lake Street - Bulwer Street to Brisbane Street          | 110,307                   | -                        | 0                        | 0               | 0%       | 7,879                      | Works to be Scheduled.                                      |
| Lake Street - Stuart Street to Newcastle Street         | 116,615                   | -                        | 0                        | 0               | 0%       | 11,096                     | Works to commence in September 2021.                        |
| Glyde Street - Coogee Street to Matlock Street          | 45,562                    | 10,000                   | 9,371                    | (629)           | -6%      | 530                        | Works in progress.  |
| Richmond Street - Scott Street to Oxford Street         | 62,141                    | -                        | 0                        | 0               | 0%       | 500                        | Works to be Scheduled.                                      |
| Eton Street - Gill Street to Ellesmere Street           | 132,596                   | 50,000                   | 34,647                   | (15,353)        | -31%     | 1,180                      | Works in progress.  |
| Grosvenor Road - Ethel Street to Fitzgerald Street      | 73,279                    | -                        | 0                        | 0               | 0%       | 500                        | Works to be Scheduled.                                      |
| Lawley Street - Fitzgerald Street to R.O.W              | 21,734                    | -                        | 0                        | 0               | 0%       | 250                        | Works to be Scheduled.                                      |
| Richmond Street - Leicester Street to Cul-de-sac        | 37,429                    | -                        | 0                        | 0               | 0%       | 250                        | Works to be Scheduled.                                      |
| Britannia Road - Federation Street to Kalgoorlie Street | 96,305                    | -                        | 0                        | 0               | 0%       | 500                        | Works to be Scheduled.                                      |
| Bouverie Place - Federation Street to Kalgoorlie Street | 86,953                    | 10,000                   | 7,294                    | (2,707)         | -27%     | 1,246                      | Works in progress.  |
| Ashby Street - Egina Street to East Street              | 100,341                   | -                        | 0                        | 0               | 0%       | 500                        | Works to be Scheduled.                                      |
| Ashby Street - Kalgoorlie Street to Egina Street        | 105,907                   | -                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled.                                      |
| Ashby Street - Kalgoorlie Street to Egina Street        | 53,984                    | -                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled.                                      |
| Ashby Street - Flinders Street to Coogee Street         | 53,984                    | -                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled.                                      |
| Thompson Street - Barnet Street to Loftus Street        | 2,500                     | -                        | 0                        | 0               | 0%       | 500                        | Works to be Scheduled.                                      |
| Bruce Street - Barnet Street to Loftus Street           | 2,500                     | -                        | 0                        | 0               | 0%       | 500                        | Works in planning stage.                                    |
| Egina Street - Berryman Street to Anzac Road            | 5,000                     | -                        | 0                        | 0               | 0%       | 500                        | Works in planning stage.                                    |
| Egina Street - Tasman Street to Berryman Street         | 5,000                     | -                        | 0                        | 0               | 0%       | 500                        | Works in planning stage.                                    |
| Minor Traffic Management Improvements Program           | 80,000                    | -                        | 0                        | 0               | 0%       | 6,042                      | Works in planning stage.                                    |
| Chelmsford Road to Raglan Road                          | -                         | -                        | 1,368                    | 1,368           | 100%     | (2,281)                    | Actuals from FY 20-21, to be adjusted during budget review. |
| <b>ROAD TO RECOVERY</b>                                 |                           |                          |                          |                 |          |                            |   |
| Tennyson Street - Loftus Street to Shakespeare Street   | 200,377                   | -                        | 0                        | 0               | 0%       | 500                        | Works in planning stage.                                    |
| Glyde Street - Matlock St to Coogee St                  | 33,363                    | 25,000                   | 20,742                   | (4,258)         | -17%     | 2,570                      | Works in progress.  |
| Ellesmere Street - Shakespeare St to London St          | 90,170                    | -                        | 0                        | 0               | 0%       | 500                        | Works in planning stage.                                    |
| <b>TRAFFIC MANAGEMENT</b>                               |                           |                          |                          |                 |          |                            |   |
| Alma/Claverton Local Area Traffic Management            | 48,955                    | -                        | 0                        | 0               | 0%       | 0                          | Design Phase.   |
| Harold and Lord St Intersection                         | 26,000                    | -                        | 0                        | 0               | 0%       | 0                          | Design Phase.   |
| Mini Roundabouts  | -                         | -                        | 2,492                    | 2,492           | 100%     | 2,271                      | Actuals from FY 20-21, to be adjusted during budget review. |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 AUGUST 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance | Commitment (PO)<br>Balance | Variance Commentary                  |
|--|---------------------------|--------------------------|--------------------------|-----------------|----------|----------------------------|--------------------------------------|
| <b>BLACK SPOT PROGRAM</b>  |                           |                          |                          |                 |          |                            |                                      |
| Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn mo | 100,000                   | -                        | 0                        | 0               | 0%       | 0                          | Works to commence in September 2021. |
| Leederville Parade - Vincent Street to Loftus Street   | 200,000                   | -                        | 0                        | 0               | 0%       | 9,440                      | Works in planning stage.             |
| Intersection of Bulwer and Stirling St, Perth  | 95,960                    | -                        | 0                        | 0               | 0%       | 3,000                      | Works to be Scheduled.               |
| Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna                              | 30,000                    | -                        | 0                        | 0               | 0%       | 700                        | Design Phase.                        |
| Intersection of Loftus and Vincent Streets, West Perth/Leederville                             | 245,270                   | -                        | 0                        | 0               | 0%       | 31,055                     | Works to be Scheduled.               |
| <b>STREETSCAPE IMPROVEMENTS</b>  |                           |                          |                          |                 |          |                            |                                      |
| Streetscape Improvements Program   | 35,000                    | -                        | 0                        | 0               | 0%       | 0                          | Works in planning stage.             |
| Streetscape Improvements-Angove St and Fitzgerald St   | 10,000                    | 10,000                   | 8,420                    | (1,580)         | -16%     | (8,420)                    | Works in progress.                   |
| <b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>   |                           |                          |                          |                 |          |                            |                                      |
| Oxford Street - Leederville Parade to Vincent Street   | 118,376                   | -                        | 30,184                   | 30,184          | 100%     | 6,526                      | Works in progress.                   |
| Loftus Street - North bound lanes Vincent Street to Bourke Street                              | 157,528                   | -                        | 414                      | 414             | 100%     | 160,686                    | Works in progress.                   |
| Loftus Street - South bound lanes Vincent Street to Bourke Street                              | 149,145                   | -                        | 33                       | 33              | 100%     | 143,611                    | Works in progress.                   |
| Bourke Street - Charles Street to Loftus Street  | 173,745                   | -                        | 0                        | 0               | 0%       | 0                          | Works in planning stage.             |
| Carr Street - Fitzgerald Street to Charles Street  | 110,518                   | 10,000                   | 5,364                    | (4,636)         | -46%     | 4,468                      | Works in progress.                   |
| Fitzgerald Street - Central lanes Burt Street to Walcott Street                                | 211,842                   | -                        | 0                        | 0               | 0%       | 221,349                    | Works to be Scheduled.               |
| Walcott Street - North-west bound lanes William Street to Beaufort Street                      | 162,281                   | -                        | 0                        | 0               | 0%       | 141,009                    | Works to be Scheduled..              |
| Newcastle Street - Eastbound lane Money Street to Beaufort Street                              | 77,271                    | 40,000                   | 37,817                   | (2,183)         | -5%      | 3,923                      | Works in progress.                   |
| <b>RIGHTS OF WAY</b>   |                           |                          |                          |                 |          |                            |                                      |
| Annual review based upon the most recent condition assessment survey                           | 100,000                   | -                        | 0                        | 0               | 0%       | 13,535                     | Works in progress.                   |
| Laneway Lighting Program   | 20,000                    | -                        | 0                        | 0               | 0%       | 0                          | Works in planning stage.             |
| <b>SLAB FOOTPATH PROGRAMME</b>   |                           |                          |                          |                 |          |                            |                                      |
| Footpath Upgrade and Renewal Program   | 446,309                   | -                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled.               |



**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 AUGUST 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance | Commitment (PO)<br>Balance | Variance Commentary   |
|--|---------------------------|--------------------------|--------------------------|-----------------|----------|----------------------------|---|
| <b>BICYCLE NETWORK</b>   |                           |                          |                          |                 |          |                            |   |
| Florence/Strathcona/Golding Safe Active Street   | -                         | -                        | 6,887                    | 6,887           | 100%     | (15,352)                   | Actuals from FY 20-21, to be adjusted during budget review.                             |
| Travel Smart Actions   | 10,500                    | -                        | 0                        | 0               | 0%       | 0                          | Works in planning stage.  |
| Construct Norfolk St N/S Route Stage 1   | 375,000                   | -                        | 0                        | 0               | 0%       | 0                          | Design Phase.   |
| Design for Norfolk St N/S Route  | 8,635                     | -                        | 0                        | 0               | 0%       | 0                          | Design Phase.   |
| <b>DRAINAGE</b>  |                           |                          |                          |                 |          |                            |   |
| Britannia Reserve Main Drain Renewal stage 1&2   | 143,635                   | -                        | 0                        | 0               | 0%       | 0                          | Quotation Phase.  |
| Minor drainage improvement program   | 50,000                    | -                        | 0                        | 0               | 0%       | 11,490                     | Design Phase.   |
| Gully Soak-well program  | 60,000                    | 20,000                   | 29,699                   | 9,699           | 48%      | 11,926                     | Works in progress.  |
| <b>CAR PARK DEVELOPMENT</b>  |                           |                          |                          |                 |          |                            |   |
| Car Parking Upgrade/Renewal Program  | 330,300                   | -                        | 0                        | 0               | 0%       | 0                          |   |
| Accessible City Strategy Implementation  | 205,000                   | -                        | 0                        | 0               | 0%       | 0                          |   |
| Car Parking Upgrade-Strathcona St angled parking   | 20,000                    | -                        | 0                        | 0               | 0%       | 0                          |   |
| Depot - Car park lighting Renewal  | -                         | -                        | 16,124                   | 16,124          | 100%     | 0                          | Actuals from FY 20-21, to be adjusted during budget review.                             |
| <b>PARKS AND RESERVES</b>  |                           |                          |                          |                 |          |                            |   |
| Greening Plan-West End Arts Precinct   | -                         | -                        | 240                      | 240             | 100%     | (240)                      | Actuals from FY 20-21, to be adjusted during budget review.                             |
| Leederville Parade (Greening Plan)   | 200,000                   | -                        | 0                        | 0               | 0%       | 0                          | Works in planning stage.  |
| Drummond Place (Greening Plan)   | 10,000                    | -                        | 0                        | 0               | 0%       | 570                        | Works in planning stage.  |
| Old Aberdeen Place (Greening Plan)   | 10,000                    | -                        | 0                        | 0               | 0%       | 3,924                      | Works in planning stage.  |
| Stirling Street (Greening Plan)  | 30,000                    | -                        | 0                        | 0               | 0%       | 570                        | Works in planning stage.  |
| Edward Street (Greening Plan)  | 20,000                    | -                        | 0                        | 0               | 0%       | 570                        | Works in planning stage.  |
| Dunedin Street Car Park (Greening Plan)  | 15,000                    | -                        | 0                        | 0               | 0%       | 570                        | Works in planning stage.  |
| Flinders Street Car Park (Greening Plan)   | 15,000                    | -                        | 0                        | 0               | 0%       | 570                        | Works in planning stage.  |
| Brittania Reserve – Floodlight Repair  | 741,444                   | -                        | 520                      | 520             | 100%     | 10,541                     | Works in progress.  |
| Litis Stadium & Britannia Res End of Le  | -                         | -                        | (58,377)                 | (58,377)        | 100%     | 3,136                      | Variance due to accrual reversal for FY20-21, will be cleared when invoice is processed |
| Greening Plan - Coogee St Car Park   | -                         | -                        | 990                      | 990             | 100%     | (990)                      | Actuals from FY 20-21, to be adjusted during budget review.                             |
| Greening Plan - Howlett Street   | -                         | -                        | 609                      | 609             | 100%     | 0                          | Actuals from FY 20-21, to be adjusted during budget review.                             |
| Greening Plan - Little Russell Street  | -                         | -                        | 323                      | 323             | 100%     | 0                          | Actuals from FY 20-21, to be adjusted during budget review.                             |
| Auckland/Hobart Street Reserve - replace irrigation  | -                         | -                        | 2,040                    | 2,040           | 100%     | (4,395)                    | Actuals from FY 20-21, to be adjusted during budget review.                             |
| <b>RETICULATION</b>  |                           |                          |                          |                 |          |                            |   |
| Menzies Park - Replace Irrigation System   | 180,000                   | -                        | 0                        | 0               | 0%       | 0                          | Works in planning stage.  |
| Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical cu | 15,000                    | -                        | 0                        | 0               | 0%       | 0                          | Works to be scheduled.  |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 AUGUST 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance  | Commitment (PO)<br>Balance | Variance Commentary   |
|--|---------------------------|--------------------------|--------------------------|-----------------|-----------|----------------------------|---|
| <b>PARKS FURNITURE</b>   |                           |                          |                          |                 |           |                            |   |
| Implementation and renewal of parks signage                                  | 20,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Norwood Park - replace electric BBQ (double)                                 | 15,000                    | -                        | 0                        | 0               | 0%        | 9,010                      | Works to be scheduled.  |
| Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)     | 40,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in design phase.  |
| Auckland/Hobart Street Reserve – replacement perimeter fencing               | 20,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Hyde Park - upgrade of path lighting   | 90,000                    | -                        | 0                        | 0               | 0%        | 0                          | Quotation Phase.  |
| Britannia Reserve - shade sail replacement (south)                           | 18,000                    | -                        | 0                        | 0               | 0%        | 0                          | Quotation Phase.  |
| Charles Veryard Reserve - Flood Lighting                                     | 100,000                   | -                        | 0                        | 0               | 0%        | 9,875                      | Quotation Phase.  |
| <b>PARKS DEVELOPMENT</b>   |                           |                          |                          |                 |           |                            |   |
| Haynes Street Reserve Development Plan Implementation Stages 1 & 2           | 340,000                   | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Monmouth Street  | 10,000                    | -                        | 0                        | 0               | 0%        | 0                          | Design Phase.   |
| Edinboro Street Reserve  | 20,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Hyde Park re-asphalt Pathways  | 100,000                   | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Les Lilleyman – Playground and softfall replacement                          | 115,000                   | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Tolcon Place Reserve - replace playground soft fall                          | 20,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works to be scheduled.  |
| Cricket Wicket Renewal Program   | 25,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works to be scheduled.  |
| <b>PLAYGROUND EQUIPMENT</b>  |                           |                          |                          |                 |           |                            |   |
| Menzies Park – replace exercise equipment                                    | 60,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Forrest Park - replace exercise equipment (deferred from 2019/20)            | 60,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Charles Veryard Reserve - Replace playground softfall and exercise equipment | 45,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works to be scheduled.  |
| Gladstone Street Reserve - upgrade & replace playground equipment            | 105,000                   | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| <b>STREET FURNITURE</b>  |                           |                          |                          |                 |           |                            |   |
| Bus Shelter Replacement and Renewal Program                                  | 30,000                    | 20,000                   | 0                        | (20,000)        | -100%     | 0                          | Variance due to accrual reversal for FY20-21, will be cleared when invoice is processed |
| Street Lighting Upgrade Program  | 55,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works completed.  |
| <b>MISCELLANEOUS</b>   |                           |                          |                          |                 |           |                            |   |
| Public Open Space Strategy Implementation Plan                               | 50,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| Mary Street Piazza - Festoon Light Improvements                              | 20,000                    | -                        | 0                        | 0               | 0%        | 0                          | Works in planning stage.  |
| <b>FOR INFRASTRUCTURE ASSETS</b>   | <b>7,831,761</b>          | <b>195,000</b>           | <b>157,201</b>           | <b>- 37,799</b> | <b>12</b> | <b>808,689</b>             |   |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 AUGUST 2021**

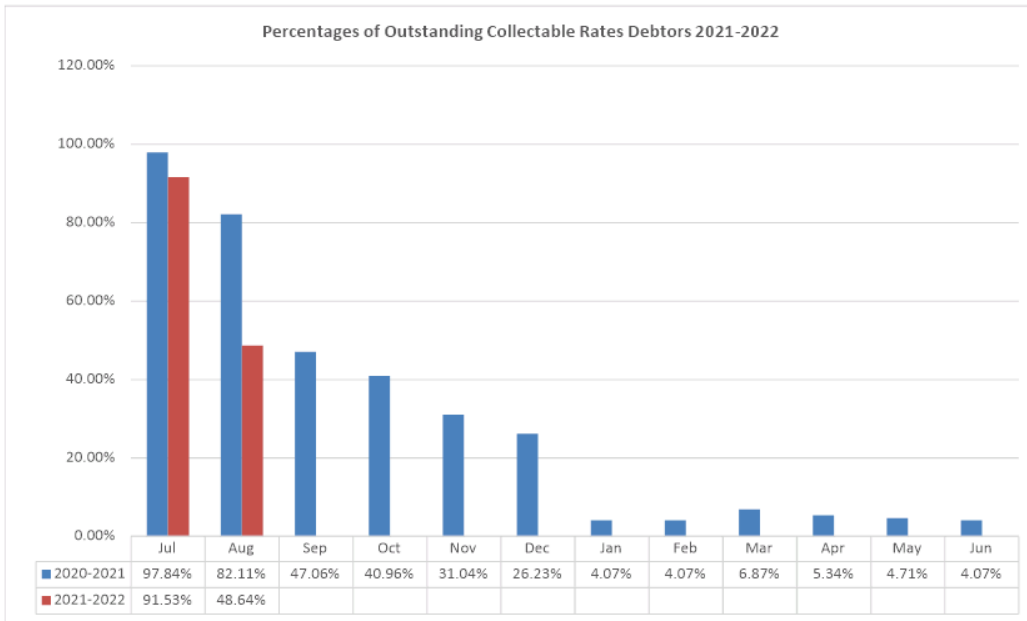
| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance  | Variance    | Commitment (PO)<br>Balance | Variance Commentary                           |
|--|---------------------------|--------------------------|--------------------------|------------------|-------------|----------------------------|---|
| <b>PLANT &amp; EQUIPMENT ASSETS</b>  |                           |                          |                          |                  |             |                            |   |
| <b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>   |                           |                          |                          |                  |             |                            |   |
| Light Fleet - Annual Changeover  | 547,500                   | 0                        | 0                        | 0                | 0%          | 185,500                    | Works in progress.                            |
| <b>MAJOR PLANT REPLACEMENT PROGRAMME</b>   |                           |                          |                          |                  |             |                            |   |
| 5 Tonne Rubbish Compactor Small Rear Loader  | 340,000                   | 0                        | 0                        | 0                | 0%          | 0                          | Works in design phase.                        |
| Road Sweeper   | 380,000                   | 0                        | 0                        | 0                | 0%          | 0                          | Works in design phase.                        |
| Single Axle Tipper Truck   | 170,000                   | 0                        | 0                        | 0                | 0%          | 0                          | Quotation Phase.                              |
| Scarifier and vacuum system  | 20,000                    | 0                        | 0                        | 0                | 0%          | 0                          | Quotation Phase.                              |
| Elevated Work Platform - Squirrel  | 60,000                    | 0                        | 0                        | 0                | 0%          | 0                          |   |
| Mower / Ride On Rotary Toro Quad Steer   | 40,000                    | 0                        | 0                        | 0                | 0%          | 37,640                     | Works in progress.                            |
| Mower / Ride On Rotary   | 35,000                    | 0                        | 0                        | 0                | 0%          | 30,460                     | Works in progress.                            |
| <b>MISCELLANEOUS</b>   |                           |                          |                          |                  |             |                            |   |
| FOGO 3 Bin   | 1,378,556                 | 0                        | 0                        | 0                | 0%          | 0                          | Works in progress.                            |
| Parking Machines Asset Replacement Prog  | 20,000                    | 0                        | 0                        | 0                | 0%          | 0                          | Quotation Phase.                              |
| <b>TOTAL EXPENDITURE<br/>FOR PLANT &amp; EQUIPMENT ASSETS</b>                                |                           |                          |                          |                  |             |                            |   |
|  | <b>2,991,056</b>          | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0%</b>   | <b>253,600</b>             |   |
| <b>FURNITURE &amp; EQUIPMENT ASSETS</b>  |                           |                          |                          |                  |             |                            |   |
| <b>F&amp;E ASSETS - BP LEISURE CENTRE</b>  |                           |                          |                          |                  |             |                            |   |
| Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for o | 132,000                   | 0                        | 0                        | 0                | 0%          | 4,790                      | Works commenced.                              |
| Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans          | 868,366                   | 0                        | 0                        | 0                | 0%          | 0                          | Tender review in process.                     |
| <b>FURNITURE AND EQUIPMENT</b>   |                           |                          |                          |                  |             |                            |   |
| Building Management System software-Admin  | 120,000                   | 0                        | 0                        | 0                | 0%          | 0                          |   |
| <b>INFORMATION TECHNOLOGY</b>  |                           |                          |                          |                  |             |                            |   |
| Enterprise Applications upgrade  | 238,080                   | -                        | 0                        | 0                | 0%          | 61,434                     |   |
| ICT infrastructure renewal (switches, UPS, audio visual, network links)                      | 275,000                   | 100,000                  | 80,504                   | (19,496)         | -19%        | 10,490                     | Works in progress.                            |
| <b>Beatty Park Leisure Centre</b>  |                           |                          |                          |                  |             |                            |   |
| Beatty Park Leisure Centre - Non Fixed Assets Renewal  | 0                         | 0                        | 15,035                   | 15,035           | 100%        | (32,825)                   | Variance due to accrual reversal for FY20-21. |
| <b>MARKETING &amp; COMMUNICATIONS</b>  |                           |                          |                          |                  |             |                            |   |
| COVID-19 Artwork relief project  | 374,227                   | 0                        | 0                        | 0                | 0%          | 0                          |   |
| <b>TOTAL EXPENDITURE<br/>FOR FURNITURE &amp; EQUIPMENT ASSETS</b>                            |                           |                          |                          |                  |             |                            |   |
|  | <b>2,007,673</b>          | <b>100,000</b>           | <b>95,539</b>            | <b>(4,461)</b>   | <b>-4%</b>  | <b>39,099</b>              |   |
| <b>TOTAL CAPITAL EXPENDITURE</b>   |                           |                          |                          |                  |             |                            |   |
|  | <b>22,158,710</b>         | <b>760,000</b>           | <b>650,303</b>           | <b>(109,697)</b> | <b>-14%</b> | <b>1,675,490</b>           |   |

CITY OF VINCENT  
NOTE 6 - CASH BACKED RESERVES  
AS AT 31 AUGUST 2021



| Reserve Particulars                          | Budget<br>Opening<br>Balance<br>01/07/2021<br>\$ | Actual<br>Opening<br>Balance<br>01/07/2021<br>\$ | Budget<br>Transfers<br>to Reserve<br>30/06/2022 | YTD Actual<br>Transfers<br>to Reserve<br>31/08/2021<br>\$ | Budget<br>Interest<br>Earned<br>30/06/2022<br>\$ | YTD Actual<br>Interest<br>Earned<br>31/08/2021<br>\$ | Budget<br>Transfers<br>from Reserve<br>30/06/2022<br>\$ | YTD Actual<br>Transfers<br>from Reserve<br>31/08/2021<br>\$ | Budget<br>Closing<br>Balance<br>30/06/2022<br>\$ | Actual<br>Closing<br>Balance<br>31/08/2021<br>\$ |
|--|--|--|---|---|--|--|---|---|--|--|
| Asset Sustainability Reserve                 | 5,890,677  | 5,512,487  | 701,114   | 111,965   | 45,550   | 15,003   | (2,726,156)   | (655,070)   | 3,911,185  | 4,984,385  |
| Beatty Park Leisure Centre Reserve           | 102,048  | 102,096  | 0   | 0   | 789  | 260  | 0   | 0   | 102,837  | 102,356  |
| Cash in Lieu Parking Reserve                 | 1,540,735  | 1,469,067  | 0   | 0   | 11,914   | 3,924  | (441,000)   | 0   | 1,111,649  | 1,472,991  |
| Hyde Park Lake Reserve                       | 160,575  | 160,649  | 0   | 0   | 1,242  | 409  | 0   | 0   | 161,817  | 161,058  |
| Land and Building Acquisition Reserve        | 299,910  | 300,049  | 0   | 0   | 2,319  | 764  | 0   | 0   | 302,229  | 300,813  |
| Leederville Oval Reserve                     | 94,840   | 94,885   | 0   | 0   | 733  | 242  | 0   | 0   | 95,573   | 95,127   |
| Leederville Tennis Reserve                   | 0  | 0  | 0   | 0   | -  | 0  | 0   | 0   | 0  | 0  |
| Loftus Community Centre Reserve              | 37,204   | 37,219   | 0   | 0   | 288  | 96   | 0   | 0   | 37,492   | 37,315   |
| Loftus Recreation Centre Reserve             | 224,595  | 220,496  | 59,458  | 14,967  | 1,737  | 572  | 0   | 0   | 285,790  | 236,035  |
| Office Building Reserve - 246 Vincent Street | 288,445  | 311,925  | 0   | 0   | 2,230  | 734  | (290,675)   | 0   | 0  | 312,659  |
| Parking Facility Reserve                     | 106,473  | 106,521  | 0   | 0   | 823  | 271  | 0   | 0   | 107,296  | 106,792  |
| Percentage For Public Art Reserve            | 401,299  | 401,577  | 0   | 0   | 3,103  | 1,022  | (374,227)   | 0   | 30,175   | 402,599  |
| Plant and Equipment Reserve                  | 22,667   | 22,680   | 0   | 0   | 175  | 58   | (22,667)  | 0   | 175  | 22,739   |
| POS reserve - General                        | 0  | 0  | 1,450,120                                       | 656,167   | 11,213   | 0  | (190,000)   | 0   | 1,271,333  | 656,167  |
| State Gymnastics Centre Reserve              | 120,783  | 119,423  | 11,144  | 0   | 934  | 307  | 0   | 0   | 132,861  | 119,730  |
| Strategic Waste Management Reserve           | 1,005,650  | 1,006,113  | 0   | 0   | 7,776  | 2,561  | (982,312)   | 0   | 31,114   | 1,008,674  |
| Tamala Park Land Sales Reserve               | 1,093,870  | 1,093,870  | 833,333   | 0   | 4,591  | 1,512  | 0   | 0   | 1,931,794  | 1,095,382  |
| Underground Power Reserve                    | 211,773  | 211,870  | 0   | 0   | 1,638  | 539  | 0   | 0   | 213,411  | 212,409  |
| Waste Management Plant and Equipment Reserve | 221,752  | 221,856  | 0   | 0   | 1,715  | 565  | 0   | 0   | 223,467  | 222,421  |
| POS reserve - Haynes Street                  | 159,194  | 159,265  | 35,245  | 0   | 1,231  | 405  | (150,000)   | 0   | 45,670   | 159,670  |
|  |  |  | 0   |   |  |  |   |   |  |  |
|  | <b>11,982,490</b>                                | <b>11,552,048</b>                                | <b>3,090,414</b>                                | <b>783,099</b>  | <b>100,000</b>                                   | <b>29,244</b>  | <b>(5,177,037)</b>                                      | <b>(655,070)</b>  | <b>9,995,867</b>                                 | <b>11,709,321</b>                                |

CITY OF VINCENT  
 NOTE 7 - RATING INFORMATION  
 AS AT 31 AUGUST 2021



CITY OF VINCENT  
 NOTE 7 - RATING INFORMATION  
 FOR THE MONTH ENDED 31 AUGUST 2021



|  | Rateable Value     | Rate in Dollar | Budget            | Actual            | Rates Levied to Budget |
|--|--------------------|----------------|-------------------|-------------------|------------------------|
|  | \$                 | Cents          | \$                | \$                | %                      |
| <b>Rate Revenue</b>                        |                    |                |                   |                   |                        |
| General Rate                               |                    |                |                   |                   |                        |
| 10902 Residential                          | 245,429,636        | 0.0797         | 19,828,111        | 19,621,826        | 99.0%                  |
| 182 Vacant Residential                     | 4,265,470          | 0.0761         | 354,712           | 322,920           | 91.0%                  |
| 1622 Other                                 | 124,588,530        | 0.0672         | 8,379,858         | 8,350,806         | 99.7%                  |
| 46 Vacant Commercial                       | 2,437,750          | 0.1282         | 312,447           | 350,064           | 112.0%                 |
| <b>Minimum Rate</b>                        |                    |                |                   |                   |                        |
| 6144 Residential @ \$1,241.00              | 78,076,012         |                | 7,633,391         | 7,650,886         | 100.2%                 |
| 185 Vacant Residential @ \$1,170.00        | 1,822,160          |                | 183,690           | 190,268           | 103.6%                 |
| 157 Other @ \$1,197.70                     | 1,886,030          |                | 188,039           | 188,039           | 100.0%                 |
| 0 Vacant Commercial @ \$1,516.40           |                    |                | 0                 | 0                 |                        |
| Interim Rates                              | 0                  |                | 300,000           | 13,095            | 4.4%                   |
| Rates Waiver                               | 0                  |                | (135,000)         | (116,028)         | 85.9%                  |
| <b>Total Amount Made up from Rates</b>     | <b>458,505,588</b> |                | <b>37,045,248</b> | <b>36,571,877</b> |                        |
| <b>Non Payment Penalties</b>               |                    |                |                   |                   |                        |
| Instalment Interest @ 5.5%                 |                    |                | 170,000           | 145,637           | 85.7%                  |
| Penalty Interest @ 8%                      |                    |                | 133,000           | 12,573            | 9.5%                   |
| Administration Charge - \$8 per instalment |                    |                | 150,000           | 110,946           | 74.0%                  |
| Legal Costs Recovered                      |                    |                | 10,000            | 0                 | 0.0%                   |
|  |                    |                | <b>37,508,248</b> | <b>36,841,033</b> |                        |
| <b>Other Revenue</b>                       |                    |                |                   |                   |                        |
| Exempt Bins - Non Rated Properties         |                    |                | 100,000           | 85,800            | 85.8%                  |
| Commercial / Residential Additional Bins   |                    |                | 16,000            | 20,248            | 126.6%                 |
| Swimming Pools Inspection Fees             |                    |                | 18,800            | 14,800            | 78.7%                  |
|  |                    |                | <b>37,643,048</b> | <b>36,961,881</b> |                        |
| Opening Balance                            |                    |                |                   | <b>1,053,606</b>  |                        |
| <b>Total Collectable</b>                   |                    |                | <b>37,643,048</b> | <b>38,015,487</b> | <b>100.99%</b>         |
| <b>Less</b>                                |                    |                |                   |                   |                        |
| Cash Received                              |                    |                |                   | 20,809,708        |                        |
| Rebates Allowed                            |                    |                |                   | (1,102,033)       |                        |
| <b>Rates Balance To Be Collected</b>       |                    |                | <b>37,643,048</b> | <b>18,307,811</b> | <b>48.64%</b>          |
| <b>Add</b>                                 |                    |                |                   |                   |                        |
| ESL Debtors                                |                    |                |                   | 1,221,518         |                        |
| Pensioner Rebates Not Yet Claimed          |                    |                |                   | 902,134           |                        |
| ESL Rebates Not Yet Claimed                |                    |                |                   | 223,260           |                        |
| <b>Less</b>                                |                    |                |                   |                   |                        |
| Deferred Rates Debtors                     |                    |                |                   | (109,217)         |                        |
| <b>Current Rates Debtors Balance</b>       |                    |                |                   | <b>20,545,505</b> |                        |



CITY OF VINCENT  
NOTE 8 - DEBTOR REPORT  
FOR THE MONTH ENDED 31 AUGUST 2021

| DESCRIPTION                                       | CURRENT        | 31-59 DAYS       | 60-89 DAYS     | OVER 90 DAYS     | BALANCE          |
|---|----------------|------------------|----------------|------------------|------------------|
|   | \$             | \$               | \$             | \$               | \$               |
| DEBTOR CONTROL - HEALTH LICENCES                  | 2,003          | (1,055)          | (2,072)        | 122,892          | 121,768          |
| DEBTOR CONTROL - RUBBISH CHARGES                  |                |                  |                |                  | 0                |
| DEBTOR CONTROL - CASH IN LIEU CAR PARKING         |                |                  | 97,200         | 136,112          | 233,312          |
| DEBTOR CONTROL - PROPERTY INCOME                  | 75,794         | (47,856)         | 134,012        | 6,891            | 168,841          |
| DEBTOR CONTROL - RECOVERABLE WORKS                | 1,164          | (1,164)          | 1,164          | 930              | 2,093            |
| DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE       | 1,100          |                  |                |                  | 1,100            |
| DEBTOR CONTROL - OTHER                            | 35,008         | 51,606           |                | 110,527          | 197,141          |
| DEBTOR CONTROL - % ART CONTRIBUTIONS              |                |                  |                |                  | 0                |
| DEBTOR CONTROL - PLANNING SERVICES FEES           | (100)          |                  |                | 705              | 605              |
| DEBTOR CONTROL - GST                              | 241,162        | (241,162)        | (100,115)      | 100,130          | 15               |
| DEBTOR CONTROL - INFRINGEMENT                     | 101,700        | 51,467           | 45,736         | 1,378,901        | 1,577,804        |
| PROVISION FOR DOUBTFUL DEBT (CURRENT)             | 0              | 0                | 0              | (181,310)        | (181,310)        |
| IMPAIRMENT OF RECEIVABLES                         | 0              | 0                | 0              | (194,671)        | (194,671)        |
| <b>TOTAL DEBTORS OUTSTANDING AS AT 31/08/2021</b> | <b>457,831</b> | <b>(188,163)</b> | <b>175,924</b> | <b>1,481,106</b> | <b>1,926,698</b> |

|  |                  |
|--|------------------|
| ACCRUED INCOME                           | 17,575           |
| ACCRUED INTEREST                         | 28,220           |
| PREPAYMENTS                              | 389,380          |
| <b>TOTAL TRADE AND OTHER RECEIVABLES</b> | <b>2,361,873</b> |

| DATE   | SUNDRY DEBTORS OVER 90 DAYS                   | AMOUNT            | DEBT DETAILS                                  | Comments  |
|--|---|-------------------|---|---|
| 11/03/2019                                     | Tennis Seniors Western Australia              | 5,728.05          | Building Insurance 2018/19 & 2019/20          | In the process to debt collection                         |
| 23/02/2021                                     | Kre8 Constructions                            | 929.50            | Damaged to ROW 47 Redfern St                  | In the process to debt collection                         |
| 01/04/2021                                     | Hospitality Industry Service Providers (HISP) | 2,844.27          | Monthly lease fee                             | Financial hardship  |
| 04/11/2016                                     | C Cafarelli                                   | 28,800.00         | Breaches of Planning Development Act          | Have been handed over to FER                              |
| 22/08/2018                                     | C D Hunter                                    | 12,514.30         | Outstanding court costs awarded to COV        | \$100 Monthly Repayment in progress from 27/10/20         |
| 21/01/2019                                     | Matthew Slinger                               | 20,084.80         | Outstanding court costs awarded to COV        | Have been handed over to FER.                             |
| 09/07/2019                                     | R Cox   | 1,170.00          | Breach of condition of hail hire              | Sent to debt collection agency.                           |
| 5808.09  | D Bianchi                                     | 15,000.00         | Court fines and costs re: 193-195 Scarborough | \$200 Monthly Repayment in progress from 30 Dec 20        |
| 21/07/2020                                     | Kamran Beykpour                               | 25,813.00         | Outstanding court costs awarded to COV        | Pleaded not guilty. Court trial adjourned to 27 July 2021 |
| 28/11/2019                                     | A Kindu                                       | 2,339.25          | Damage/vandalism to hired venue               | with debt collector                                       |
| <b>BALANCE OF 90 DAY DEBTORS OVER \$500.00</b> |   | <b>115,023.17</b> |   |   |

CITY OF VINCENT  
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION  
AS AT 31 AUGUST 2021



|                             | Original<br>Budget<br>2021/22<br>\$ | YTD<br>Budget<br>Aug-21<br>\$ | YTD<br>Actuals<br>Aug-21<br>\$ | YTD<br>Actuals<br>Aug-20<br>\$ | Month<br>Actuals<br>Aug-21<br>\$ | Month<br>Actuals<br>Aug-20<br>\$ |
|-----------------------------|-------------------------------------|-------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| <b>ADMINISTRATION</b>       |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 0                                   | 0                             | 0                              | 0                              | (48,048)                         | 0                                |
| Expenditure                 | 0                                   | 0                             | 0                              | (254)                          | 47,648                           | (253)                            |
| Surplus/(Deficit)           | 0                                   | 0                             | 0                              | (254)                          | (400)                            | (253)                            |
| <b>SWIMMING POOLS AREA</b>  |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 2,209,329                           | 348,311                       | 189,812                        | 204,529                        | 119,552                          | 104,645                          |
| Expenditure                 | (3,957,666)                         | (505,918)                     | (419,787)                      | (263,762)                      | (319,274)                        | (179,271)                        |
| Surplus/(Deficit)           | (1,748,337)                         | (157,607)                     | (229,975)                      | (59,233)                       | (199,722)                        | (74,626)                         |
| <b>SWIM SCHOOL</b>          |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 1,530,316                           | 222,886                       | 48,910                         | 212,699                        | 44,638                           | 139,191                          |
| Expenditure                 | (1,107,574)                         | (177,797)                     | (106,647)                      | (173,842)                      | (76,030)                         | (124,494)                        |
| Surplus/(Deficit)           | 422,742                             | 45,089                        | (57,737)                       | 38,857                         | (31,392)                         | 14,697                           |
| <b>CAFÉ</b>                 |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 0                                   | 0                             | 0                              | 1,890                          | 0                                | 879                              |
| Expenditure                 | 0                                   | 0                             | 0                              | (36,024)                       | 110                              | (32,746)                         |
| Surplus/(Deficit)           | 0                                   | 0                             | 0                              | (34,134)                       | 110                              | (31,867)                         |
| <b>RETAIL SHOP</b>          |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 551,116                             | 91,852                        | 53,979                         | 73,139                         | 37,466                           | 40,598                           |
| Expenditure                 | (472,039)                           | (86,538)                      | (59,213)                       | (42,041)                       | (57,475)                         | (27,669)                         |
| Surplus/(Deficit)           | 79,077                              | 5,314                         | (5,234)                        | 31,098                         | (20,009)                         | 12,929                           |
| <b>HEALTH &amp; FITNESS</b> |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 1,732,874                           | 288,812                       | 680,783                        | 249,598                        | 159,582                          | 119,780                          |
| Expenditure                 | (1,336,438)                         | (198,757)                     | (176,197)                      | (124,951)                      | (130,075)                        | (86,226)                         |
| Surplus/(Deficit)           | 396,436                             | 90,055                        | 504,586                        | 124,647                        | 29,507                           | 33,554                           |
| <b>GROUP FITNESS</b>        |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 675,362                             | 112,560                       | 100,061                        | 90,150                         | 58,683                           | 43,708                           |
| Expenditure                 | (505,476)                           | (78,913)                      | (69,737)                       | (71,756)                       | (49,516)                         | (47,024)                         |
| Surplus/(Deficit)           | 169,886                             | 33,647                        | 30,324                         | 18,394                         | 9,167                            | (3,316)                          |
| <b>AQUAROBICS</b>           |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 254,553                             | 41,838                        | 37,207                         | 34,798                         | 22,069                           | 16,116                           |
| Expenditure                 | (226,334)                           | (38,275)                      | (20,446)                       | (13,249)                       | (14,954)                         | (9,518)                          |
| Surplus/(Deficit)           | 28,219                              | 3,563                         | 16,761                         | 21,549                         | 7,115                            | 6,598                            |
| <b>CRECHE</b>               |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 61,333                              | 10,222                        | 9,674                          | 8,764                          | 5,395                            | 4,365                            |
| Expenditure                 | (210,712)                           | (29,987)                      | (34,275)                       | (32,318)                       | (24,779)                         | (22,874)                         |
| Surplus/(Deficit)           | (149,379)                           | (19,765)                      | (24,601)                       | (23,554)                       | (19,384)                         | (18,509)                         |
| Net Surplus/(Deficit)       | (801,356)                           | 296                           | 234,124                        | 117,370                        | (225,008)                        | (60,793)                         |
| Less: Depreciation          | (1,286,772)                         | 0                             | 0                              | 73,452                         | 0                                | 73,452                           |
| Cash Surplus/(Deficit)      | 485,416                             | 296                           | 234,124                        | 43,918                         | (225,008)                        | (134,245)                        |