

7.2 FINANCIAL STATEMENTS AS AT 31 MARCH 2022

Attachments: 1. **Financial Statements as at 31 March 2022**

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 31 March 2022 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 31 March 2022.

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 March 2022**:

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-4
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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 2021/2022 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 March 2022 have been detailed in the variance comments report in **Attachment 1**.

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 YTD budgeted revenue by \$454,351 (2.7%). The following items materially contributed to this position:

- A favourable variance of \$456,310 in **Recreation and Culture** mainly due to:
 - \$447,957 favourable in fees and charges for Betty Park recreation admission and membership fees, partially offset by;
 - \$50,394 unfavourable for reimbursements from variable outgoings recoups.

- A favourable variance of \$137,592 in **Community Amenities** activities due to:
 - \$112,175 favourable fees, charges and contributions for Development and Design, and;
 - \$25,500 for public art contributions received.
- An unfavourable variance of \$88,665 in **Law, Order and Public Safety** mainly due to:
 - \$39,626 reduction of Work Zone License Permits, and;
 - \$37,503 of grant income due to timing variances.
- An unfavourable variance of \$75,585 mainly contributed by timing variance of insurance claim recoups and recoverable works reimbursements (**Other Property and Services**).
- An unfavourable variance of \$19,030 in **Governance** mainly due to timing variances in Centrelink parental leave recoups.

Revenue by Nature or Type (on page 5) is tracking slightly higher than the YTD budgeted revenue by \$711,702 (1.3%). None of these are above our threshold, however the largest contributor to the favourable balance is Beatty Park Membership fees income (\$447,957) and Development application fees income (\$137,592).

Expenditure by Program (on page 1) is favourable, attributed by an under-spend of \$2,349,514 (4.2%) compared to the YTD budget. The following items materially contributed to this position:

- A favourable variance of \$1,138,514 for **Community Amenities** due to:
 - \$468,448 favourable due to a timing difference in Policy and Place Services programmes and events below:

Programmes and Events	Budget available
Mount Hawthorn Place Mgt Prgm	136,679
Town Centre Wide Place Mgt Prgm	64,540
Robertson Park Development Plan	56,190
Economic Development Strategy Implementation Action	50,000
Leederville Structure Plan	50,000
Heritage Assistance Fund	46,177
North Perth Town Centre Place Plan	40,000
Woodville Reserve Master Plan	31,804

- \$445,732 favourable for Waste Services due to underspend in contractors for waste collection and Waste Recycling collection costs,
- \$122,008 favourable due to timing difference in Policy and Place Services Arts Development Initiatives, and;
- \$103,008 favourable due to timing variance of electricity costs from Engineering Design Services.
- A favourable variance of \$854,617 mostly due to the budget phasing of \$752,647 related to HBF Park being derecognised as an asset which has been adjusted in the MY budget review (**Depreciation of non-current assets**). The budget phasing for the remainder of the year will be adjusted next month.
- A favourable variance of \$149,023 for **Health** mostly due to:
 - \$61,005 underspent on contractors for health clinics due to general maintenance budget phasing for North Perth Dental Clinic Maintenance expenses,
 - \$30,627 underspent for Health admin and food control on public health plan programmes, and;
 - Other individual immaterial variances.
- A favourable variance of \$74,069 in **General Purpose Funding – Rates materials and contractors** due to:
 - \$50k timing variance on financial hardship waiver expenses,
 - \$12k timing variance of bank fees & charges, and;
 - \$10k timing variance of debt recovery costs.

- An unfavourable variance for **Recreation and Culture** of \$233,104 mostly due to:
 - \$102,851 budget phasing variance in relation to Fine Lodgement Fees,
 - \$63,536 unfavourable due to timing variance in depreciation for Public Works, and;
 - \$28,400 unfavourable in Road Reserves labour costs.
- An unfavourable variance for **Economic Services** of \$47,832 mostly due to allocation of salaries to Building Control and Licenses rather than City Buildings. This will be adjusted in the following month.

Expenditure by Nature or Type (on page 5) is favourable, attributed by an under-spend of \$2,455,875 (4.4%). The following items materially contributed to this position:

- There is an under-spend of \$1,554,764 mainly attributed to below (**Materials and Contracts**) for:
 - **Policy and Places services** – favourable amount of \$590,504 due to underspend in Operating initiatives and programmes and events. Breakdown below:

Programmes and Events & Operating Initiatives	\$ Variances	
Mount Hawthorn Place Mgt Prgm	67,222	Favourable
Town Centre Wide Place Mgt Prgm	52,497	Favourable
Robertson Park Development Plan	48,593	Favourable
Woodville Reserve Master Plan	46,008	Favourable
Economic Development Strategy Implementation Action	37,503	Favourable
North Perth Town Centre Place Plan	29,997	Favourable
Vincent Leisure & Recreation Facilities	29,997	Favourable
Heritage Assistance Fund	27,427	Favourable
Leederville Activity Centre Plan: Operating Projects	22,761	Favourable
Leederville Oval Master Plan: Operating Projects	21,830	Favourable
Leederville Structure Plan: Operating Projects	20,000	Favourable
Performance Measurement/Data Acquisition: Programmes	(23,233)	Unfavourable

- **Waste Services** – favourable amount of \$457,579 mainly due to underspend in contractors for waste collection \$459,742 and Waste Recycling collection cost \$249,512, partially offset by professional services paid for the Mindarie Regional Council governance and administration charge \$263,521 due to budget phasing.
- **Information Technology** – timing variance in software license fees by \$224,908 due to prepayment of multi-year software licenses in the current year and contractors for Microsoft Teams calling implementation.
- **Beatty Park and Rec Centre** – favourable amount of \$201,665 due to underspend in:
 - Contractors - favourable \$83,924 due to timing variance for cleaning \$59,534, painting \$33,728, plumbing \$19,085, partially offset by payments to group fitness instructors (\$23,845),
 - Materials, Furniture and Equipment Purchases - \$65,260 favourable due to timing variance in expenses for general operations for retail and BP admin,
 - Advertising - \$28,579 – consists of individual immaterial variances for various advertising activities,
 - Consultants - \$25,168 for Beatty Park 2062 Stage 2 Options Study by Element Advisory Pty Ltd. There is a commitment of \$21,970 in place with the supplier. This is a timing variance.
- **Stadium and Ovals** – a favourable amount of \$112,958 mostly due to contractors' expenses for Litis Soccer Stadium maintenance and Leederville Oval common area turf maintenance.

- **Parks and Services** – unfavourable in contractors' expenses by \$142,348 mostly due to street tree pruning services. This is contributed by timing variances.
- There is favourable variance of \$752,647 primarily attributed to budget phasing related to HBF Park being derecognised as an asset which has been adjusted in the MY budget review (**Depreciation of non-current assets**). The budget phasing for the remainder of the year will be adjusted next month

Surplus Position – Year End 2021/22

The surplus position brought forward to 2021/22 is \$6,125,327 as per the City's 2020/21 audited financials. The March closing position is \$17,684,922 reflecting a favourable position of \$5,113,537 compared to the March budget amount of \$12,571,384.

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 1-4)

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 5)

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

3. Net Current Funding Position (Note 3 Page 6)

'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 7-11)

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

5. Capital Expenditure and Funding Summary (Note 5 Page 12 - 19)

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.

CITY OF VINCENT

Financial Report for the month ended 31 March 2022

5. Capital Expenditure and Funding Summary

	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	4,766,563	3,225,226	1,762,503	63.0%
Infrastructure Assets	7,333,795	4,319,351	3,360,275	54.2%
Plant and Equipment	2,258,056	483,500	538,585	76.1%
Furniture and Equipment	2,085,825	568,442	346,409	83.4%
Total	16,444,239	8,596,519	6,007,772	63.5%

FUNDING	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	3,959,815	7,094,905	3,627,027	8.4%
Cash Backed Reserves	3,808,207	815,934	818,241	78.5%
Capital Grant and Contribution	7,373,384	182,847	878,444	88.1%
Other (Disposals/Trade In)	1,302,833	502,833	684,060	47.5%
Total	16,444,239	8,596,519	6,007,772	63.5%

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

6. Cash Backed Reserves (Note 6 Page 20)

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 at 31 March 2022 is \$12,233,563.

7. Rating Information (Note 7 Page 21 -32)

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 for 2021/22 were raised on 7 July 2021 after the adoption of the budget.

The outstanding rates debtors balance at 31 March 2022 was \$2,516,174, excluding deferred rates of \$104,146.

The outstanding rates percentage at 31 March 2022 was 6% compared to 6.87% for the similar period last year, noting rates in 2020/21 were raised in August 2020 as compared to July 2021 for the current financial year.

8. Receivables (Note 8 Page 23)

Total trade and other receivables at 31 March 2022 were \$2,677,169.

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

- \$1,026,478 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.
- \$218,704 relates to cash-in-lieu of car parking debtors. 3 out of 15 outstanding debtors are on a payment plan.

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.

Currently this makes up of 93% (\$204,398) of cash-in-lieu debtors.

- 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 24-25)

As of 31 March 2022, the Centre's operating surplus position was \$762,978 (excluding depreciation) compared to the YTD budgeted surplus amount of \$190,576. Predominantly the surplus is contributed by Gymnasium, Health and Fitness memberships.

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:

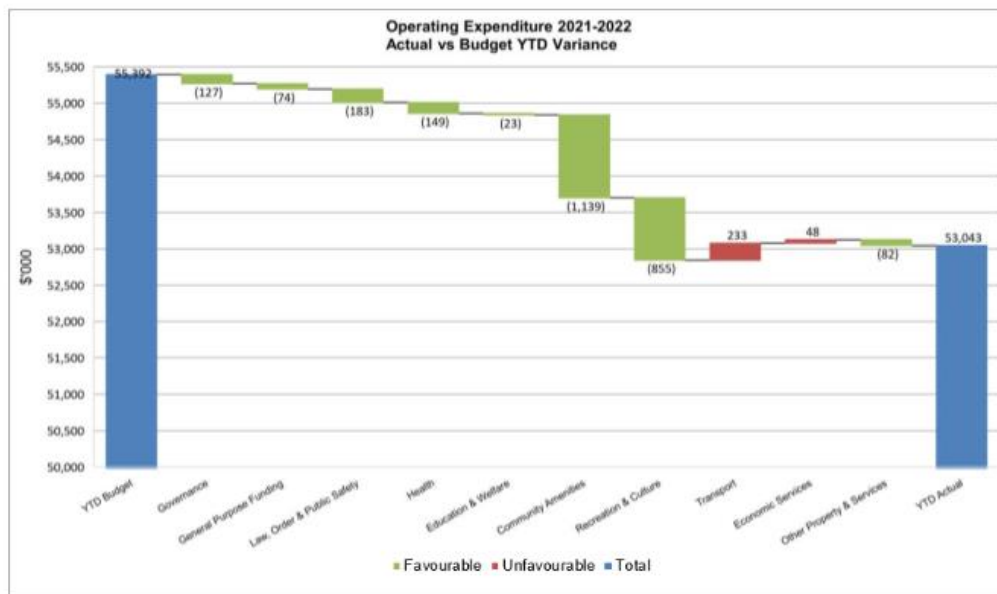
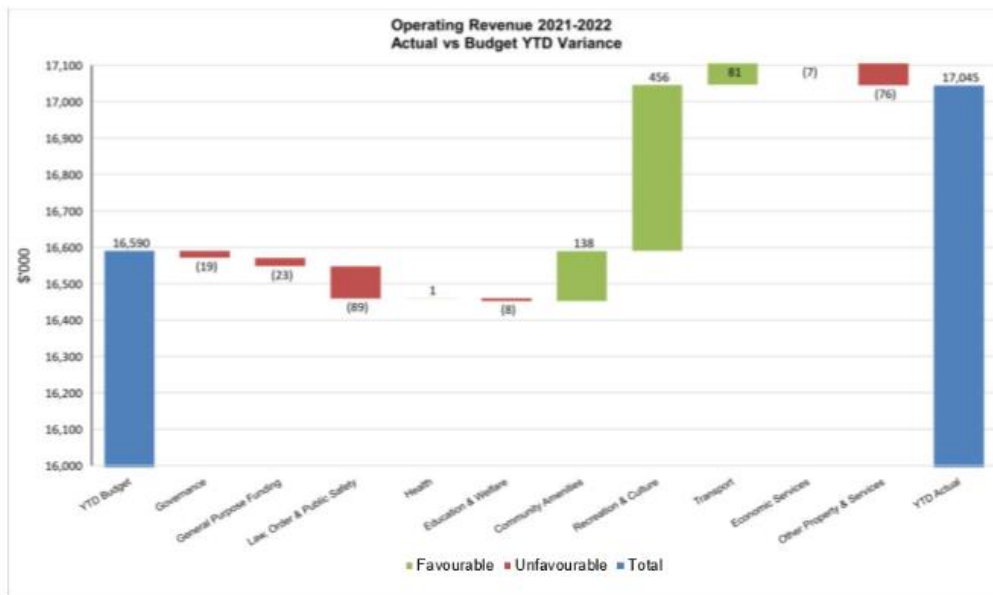
As contained in this report.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM
FOR THE PERIOD ENDED 31 MARCH 2022

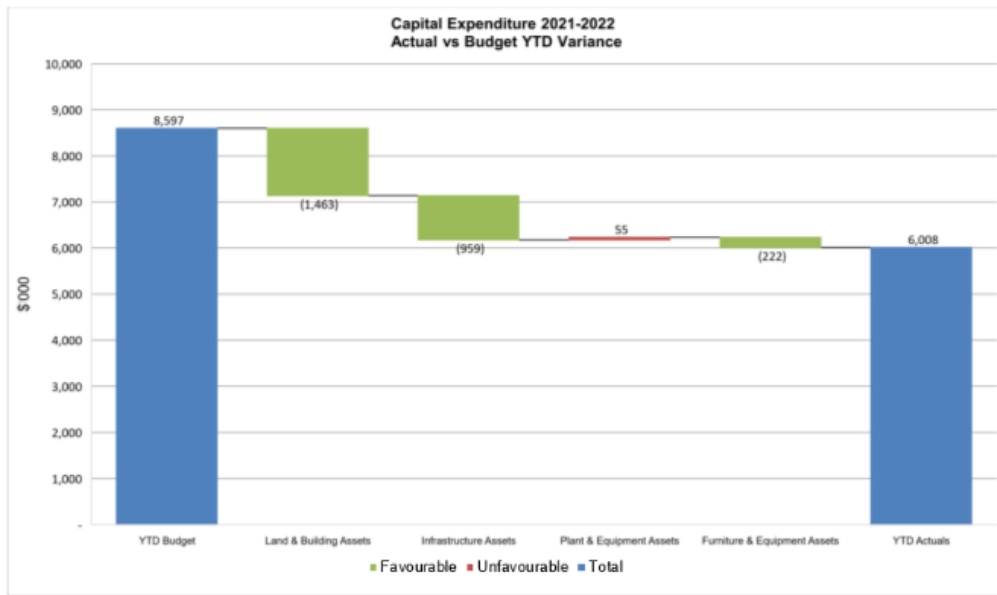


	Revised Budget 2021/22 \$	YTD Budget 31/03/2022 \$	YTD Actual 31/03/2022 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus/(Deficit)	6,125,327	6,125,327	6,125,327	(0)	0.0%
Revenue from operating activities					
Governance	73,250	68,973	49,943	(19,030)	(27.6%)
General Purpose Funding	1,473,759	1,196,475	1,173,050	(23,425)	(2.0%)
Law, Order and Public Safety	335,412	272,592	183,927	(88,665)	(32.5%)
Health	374,042	359,192	360,484	1,292	0.4%
Education and Welfare	139,918	114,708	106,430	(8,278)	(7.2%)
Community Amenities	822,390	558,253	695,845	137,592	24.6%
Recreation and Culture	9,404,756	7,087,455	7,543,765	456,310	6.4%
Transport	9,394,227	6,270,918	6,352,278	81,360	1.3%
Economic Services	267,425	201,490	194,270	(7,220)	(3.6%)
Other Property and Services	1,367,125	460,281	384,686	(75,585)	(16.4%)
	<u>23,652,304</u>	<u>16,590,337</u>	<u>17,044,688</u>	<u>454,351</u>	<u>2.7%</u>
Expenditure from operating activities					
Governance	(3,134,915)	(2,253,855)	(2,126,708)	127,147	(5.6%)
General Purpose Funding	(723,706)	(544,069)	(470,000)	74,069	(13.6%)
Law, Order and Public Safety	(4,752,404)	(3,447,104)	(3,264,481)	182,623	(5.3%)
Health	(1,779,253)	(1,334,874)	(1,185,851)	149,023	(11.2%)
Education and Welfare	(433,618)	(321,505)	(298,909)	22,596	(7.0%)
Community Amenities	(24,694,063)	(20,015,050)	(18,876,536)	1,138,514	(5.7%)
Recreation and Culture	(24,517,330)	(18,845,370)	(17,990,753)	854,617	(4.5%)
Transport	(8,791,734)	(6,608,121)	(6,841,225)	(233,104)	3.5%
Economic Services	(617,132)	(457,844)	(505,676)	(47,832)	10.4%
Other Property and Services	(1,981,445)	(1,564,494)	(1,482,633)	81,861	(5.2%)
	<u>(71,426,600)</u>	<u>(55,392,286)</u>	<u>(53,042,772)</u>	<u>2,349,514</u>	<u>(4.2%)</u>
Add Deferred Rates Adjustment	0	0	19,456	19,456	0.0%
Add Back Depreciation	11,774,828	9,634,091	8,881,444	(752,647)	(7.8%)
Adjust (Profit)/Loss on Asset Disposal	(1,890,054)	(256,722)	15,186	271,908	(105.9%)
Restricted Unspent Grant	0	0	0	0	0.0%
	<u>9,884,774</u>	<u>9,377,369</u>	<u>8,916,086</u>	<u>(461,283)</u>	<u>(4.9%)</u>
Amount attributable to operating activities	(37,888,522)	(29,424,580)	(27,081,998)	2,342,582	(8.0%)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	3,208,355	251,153	1,334,717	1,083,564	431.4%
Purchase Property, Plant and Equipment	(9,308,732)	(4,293,957)	(2,654,927)	1,639,030	(38.2%)
Purchase Infrastructure Assets	(7,135,506)	(4,302,562)	(3,352,846)	949,716	(22.1%)
Proceeds from Joint Venture Operations	833,333	0	416,667	416,667	0.0%
Proceeds from Disposal of Assets	1,157,303	357,303	368,777	11,474	3.2%
Amount attributable to investing activities	(11,245,247)	(7,988,063)	(3,887,612)	4,100,451	(51.3%)
Financing Activities					
Principal elements of finance lease payments	(92,839)	(69,630)	(69,629)	1	(0.0%)
Repayment of Debentures	(1,354,877)	(1,004,342)	(1,004,342)	0	0.0%
Proceeds from New Debentures	7,951,699	7,951,699	7,083,333	(868,366)	(10.9%)
Transfer to Reserves	(4,632,133)	(2,624,748)	(1,706,073)	918,675	(35.0%)
Transfer from Reserves	4,296,201	2,876,698	1,405,090	(1,471,608)	(51.2%)
Amount attributable to financing activities	6,168,051	7,129,677	5,708,379	(1,421,298)	(19.9%)
Surplus/(Deficit) before general rates	(36,840,392)	(24,157,639)	(19,135,904)	5,021,735	(20.8%)
Total amount raised from general rates	36,760,248	36,729,023	36,820,826	91,803	0.2%
Closing Funding Surplus/(Deficit)	(80,144)	12,571,384	17,684,921	5,113,537	40.7%

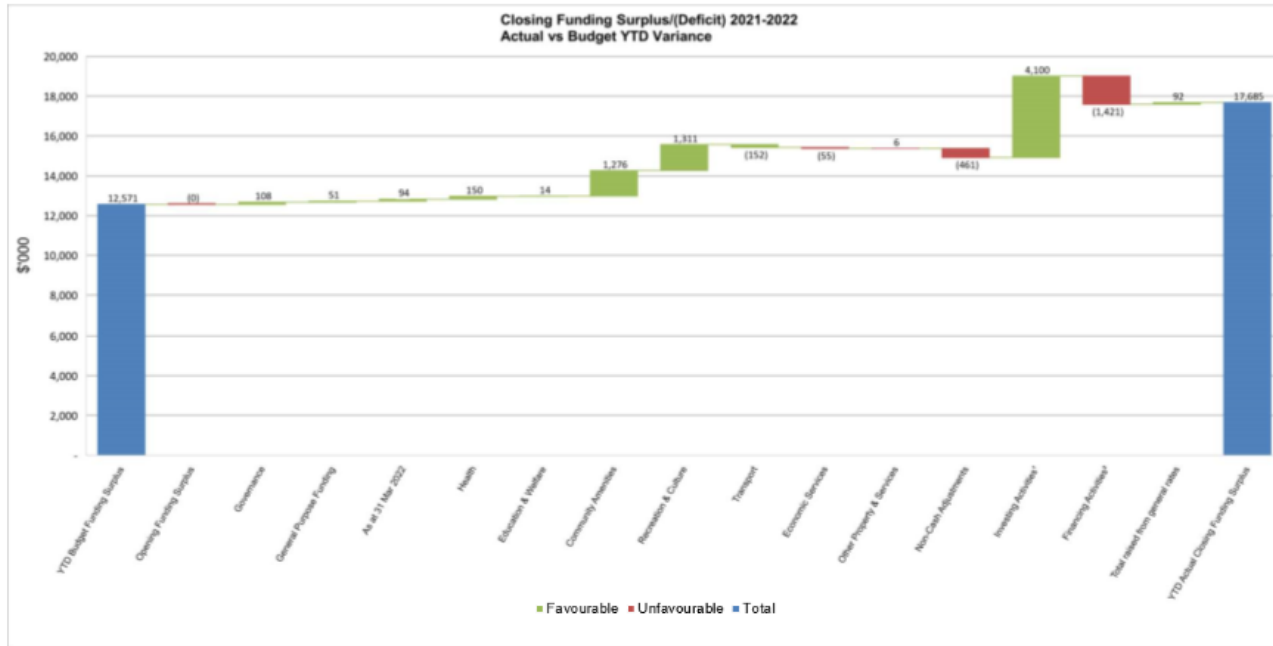
CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - WATERFALL GRAPH
 AS AT 31 MAR 2022



CITY OF VINCENT
 NOTE 1 - CAPITAL EXPENDITURE PROGRAM
 WATERFALL GRAPH
 AS AT 31 MAR 2022



CITY OF VINCENT
 NOTE 1 - CLOSING FUNDING SURPLUS/(DEFICIT)
 BY PROGRAM - WATERFALL GRAPH
 AS AT 31 MAR 2022



¹ Investing Activities includes the following:
 - Non-operating Grants, Subsidies and Contributions
 - Purchase Property, Plant and Equipment
 - Purchase Infrastructure Assets
 - Proceeds from Joint Venture Operations
 - Proceeds from Disposal of Assets

² Financing Activities include the following:
 - Proceeds from Self Supporting Loan
 - Principal elements of finance lease payments
 - Repayment of Debentures
 - Proceeds from New Debentures
 - Transfer to Reserves
 - Transfer from Reserves



CITY OF VINCENT
NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE PERIOD ENDED 31 MARCH 2022

	Revised Budget 2021/22 \$	YTD Budget 31/03/2022 \$	YTD Actual 31/03/2022 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	36,760,248	36,729,023	36,820,826	91,803	0.2%
Operating Grants, Subsidies and Contributions	938,940	705,572	688,238	(17,334)	(2.5%)
Fees and Charges	19,110,151	14,288,628	14,947,898	659,270	4.6%
Interest Earnings	518,000	445,469	402,306	(43,163)	(9.7%)
Other Revenue	1,189,937	888,724	909,850	21,126	2.4%
	<u>58,517,276</u>	<u>53,057,416</u>	<u>53,769,118</u>	<u>711,702</u>	<u>1.3%</u>
Expenses					
Employee Costs	(26,990,488)	(20,047,713)	(20,036,253)	11,460	(0.1%)
Materials and Contracts	(27,641,604)	(22,033,252)	(20,478,488)	1,554,764	(7.1%)
Utility Charges	(1,764,610)	(1,296,258)	(1,202,876)	93,382	(7.2%)
Depreciation on Non-Current Assets	(11,774,828)	(9,634,091)	(8,881,444)	752,647	(7.8%)
Interest Expenses	(529,502)	(379,941)	(379,942)	(1)	0.0%
Insurance Expenses	(578,536)	(428,487)	(439,452)	(10,965)	2.6%
Other Expenditure	(2,140,810)	(1,567,322)	(1,512,734)	54,588	(3.5%)
	<u>(71,420,378)</u>	<u>(55,387,064)</u>	<u>(52,931,189)</u>	<u>2,455,875</u>	<u>(4.4%)</u>
	<u>(12,903,102)</u>	<u>(2,329,648)</u>	<u>837,929</u>	<u>3,167,577</u>	<u>(136.0%)</u>
Non-operating Grants, Subsidies and Contributions	3,208,355	251,153	1,334,717	1,083,564	431.4%
Profit on Disposal of Assets	1,061,943	261,944	96,397	(165,547)	(63.2%)
Loss on Disposal of Assets	(5,222)	(5,222)	(111,583)	(106,361)	2,036.8%
Profit on Assets Held for Sale (TPRC Joint Venture)	833,333	0	0	0	0.0%
	<u>5,098,409</u>	<u>507,875</u>	<u>1,319,448</u>	<u>811,573</u>	<u>159.8%</u>
Net result	(7,804,693)	(1,821,773)	2,157,377	3,979,150	(218.4%)
Other comprehensive income					
Total comprehensive income	(7,804,693)	(1,821,773)	2,157,377	3,979,150	(218.4%)

CITY OF VINCENT
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 NOTE 3 - NET CURRENT FUNDING POSITION
 FOR THE PERIOD ENDED 31 MARCH 2022



	Note	YTD Actual 31/03/2022	FY Actual 30/06/2021
		\$	\$
Current Assets			
Cash Unrestricted		21,946,711	13,925,562
Cash Restricted		12,233,562	11,931,460
Investments		11,000	11,000
Receivables - Rates	7	2,516,174	1,512,805
Receivables - Other	8	2,677,169	3,095,861
Inventories		202,314	195,581
		<u>39,586,931</u>	<u>30,672,270</u>
Less: Current Liabilities			
Payables		(7,551,660)	(10,204,902)
Provisions - employee		(4,855,419)	(4,859,725)
		<u>(12,407,079)</u>	<u>(15,064,627)</u>
Unadjusted Net Current Assets		27,179,852	15,607,642
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(12,233,561)	(11,931,460)
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		1,236,896	930,732
Add: Infringement Debtors transferred to non current asset		1,436,572	1,436,572
Add: Current portion of long term finance lease liabilities		76,161	92,839
		<u>(9,494,930)</u>	<u>(9,482,316)</u>
Adjusted Net Current Assets		17,684,922	6,125,326

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 MARCH 2022



	Revised Budget 2021/22	YTD Budget 31/03/2022	YTD Actual 31/03/2022	YTD Variance	% Variance	Variance Commentary
Chief Executive Office						
01000 - Chief Executive Officer						
Expenditure						
Materials and Contracts	150,200	53,056	71,668	(18,612)	(25.1%)	Budget phasing variance in relation to operating initiatives.
Expenditure Total	6	3	(1)	3	100.0%	
01000 - Chief Executive Officer Total	6	3	(1)	3	100.0%	
01005 - Members Of Council						
Expenditure						
Expenditure Total	607,476	471,777	447,591	24,186	5.1%	
01005 - Members Of Council Total	607,476	471,777	447,591	24,186	5.1%	
01015 - Human Resource						
Income						
Reimbursements	(50,000)	(50,001)	(13,806)	(36,095)	72.2%	Timing variance on centralink parental leave payments.
Income Total	(50,000)	(50,001)	(13,806)	(36,095)	72.2%	
Expenditure						
Employee Costs	1,137,897	857,897	596,438	261,259	30.5%	- \$160k favourable variance in salaries mainly due to budget phasing. - \$50k timing variance on paid parental leave. - \$20k timing variance on centralink leave payments.
Other Employee Costs	139,690	119,766	72,357	38,409	34.7%	- \$10k timing variance on staff training costs. - \$15k timing variance on Wellness & OH&S initiatives. - \$6k favourable variance from external recruitment. - Other variances are individually immaterial.
Expenditure Total	93,099	91,031	13,916	38,095	72.2%	
01015 - Human Resource Total	0	0	0	0	0.0%	
01020 - Information Technology						
Expenditure						
Materials and Contracts	1,597,125	1,207,840	1,432,748	(224,908)	(18.0%)	- 100k variance is from multi year software licences payment paid in current year, to be adjusted end of the year. - 35k variance is from special consulting services.
Expenditure Total	0	0	0	0	0.0%	
01020 - Information Technology Total	0	0	0	0	0.0%	
01025 - Records Management						
Income Total						
	(16,304)	(13,222)	(17,015)	5,693	(46.0%)	
Expenditure Total	16,300	12,222	17,016	(5,693)	(46.0%)	
01025 - Records Management Total	0	0	1	0	0.0%	
01030 - Sustainability and Environment						
Materials and Contracts						
	97,710	60,800	37,580	22,850	37.6%	- 10k timing variance from programmes and events. - 9k timing variance from operating initiative Solar PV-RFQ.
Expenditure Total	443,537	316,592	279,871	38,721	11.6%	
01030 - Sustainability and Environment Total	443,537	316,592	279,871	38,721	11.6%	
Chief Executive Office Total						
	1,051,019	788,372	727,462	60,910	7.3%	
01035 - Director Community and Business Services						
Employee Costs						
	307,657	227,290	261,400	(31,110)	(13.7%)	- Favourable variance from community partnership due to the timing of filling vacant roles.
Expenditure Total	0	0	0	0	0.0%	
01035 - Director Community and Business Services Total	0	0	0	0	0.0%	
01040 - Customer Services Centre						
Employee Costs						
	685,430	509,459	411,603	94,856	18.7%	- \$50k favourable variance as less casual staff were required. The excess budget will be used for the marketing team.
Expenditure Total	0	0	1	0	100.0%	
01040 - Customer Services Centre Total	0	0	1	0	100.0%	
01045 - Minderik and Tamala Park						
Income Total						
	(191,000)	(111,271)	(128,103)	16,832	(15.1%)	
Expenditure Total	32,000	32,000	46,023	(14,023)	(43.8%)	
01045 - Minderik and Tamala Park Total	(129,000)	(79,271)	(82,080)	2,809	(3.5%)	
01050 - Rates						
Income Total						
	(37,353,248)	(37,265,979)	(27,392,549)	126,569	(0.3%)	
Materials and Contracts	281,450	213,370	131,890	81,480	38.2%	- \$50k timing variance on financial hardship waiver expenses. - \$12k timing variance of bank fees & charges. - \$10k timing variance of debt recovery costs. - Other variances are individually immaterial.
Expenditure Total	723,796	544,069	470,000	74,069	13.6%	
01050 - Rates Total	(38,629,542)	(38,721,918)	(38,922,549)	200,639	(0.5%)	
01055 - Insurance and General Purpose						
Interest Earnings						
	(200,000)	(154,440)	(90,264)	(57,585)	37.3%	Interest earnings from reserves lower than budgeted due to lower interest rates.
Reimbursements	(75,000)	(81,453)	(129,731)	48,278	(69.3%)	Higher Workers Compensation claims than budgeted.
Income Total	(955,750)	(749,973)	(731,058)	(8,914)	1.3%	
Expenditure Total	(2,481)	(7,437)	6,556	(13,992)	188.1%	
01055 - Insurance and General Purpose Total	(958,188)	(748,499)	(724,592)	(23,994)	3.2%	
01060 - Financial Services						
Income Total						
	(1,000)	(990)	2	(992)	100.2%	
Materials and Contracts	175,950	67,234	140,372	(73,148)	(108.8%)	- \$70k budget phasing variance relating to audit fees.
Expenditure Total	1,998	999	(1)	992	100.2%	
01060 - Financial Services Total	0	0	1	0	100.0%	
01065 - Rec Centre / Beatty Park						
Income Total						
	(7,123,247)	(5,378,468)	(5,825,094)	446,626	(8.3%)	

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	1,465,370	1,172,582	970,917	201,655	17.2%	- \$56k timing variance on maintenance for the Beatty Park - \$05k building consultant fees not yet required. - \$45k timing variance on stock purchases for retail operations. - \$15k timing variance on furniture & equipment purchased for Health & Fitness. - \$13k timing variance on reactive maintenance for the Beatty Park Building. - \$12k timing variance on furniture & equipment purchased for general operations. - (\$23k) budget phasing variance on professional services for Group Fitness. - \$16k timing variance of office expenses relate to advertising & display promotions - Other variances are individually immaterial. - For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Materials and Contracts						
Other Expenditure	251,159	191,356	199,048	22,308	11.7%	
Expenditure Total	8,037,341	6,098,159	5,923,915	174,245	2.9%	
01005 - Rac Centre / Beatty Park Total	914,094	719,691	592,821	622,870	86.3%	
01070 - Marketing and Communication						
Employee Costs	680,993	507,375	509,715	(61,340)	(12.1%)	Excess budget from Customer Service will be used to fund the overspend in Marketing
Other Expenditure	274,500	187,895	116,654	71,241	37.0%	- \$18k timing variance on Town Centre Activation - \$7k timing variance relating to advertising - \$25k timing variance relating to Civic Functions - Other variances are individually immaterial. - \$7k timing variance from Public Relations - \$7k timing variance relates to Website Maintenance
Materials and Contracts						
Other Expenditure	90,200	79,653	90,721	28,932	38.3%	
Expenditure Total	1,397,147	1,024,798	977,424	47,373	4.6%	
01070 - Marketing and Communication Total	1,397,147	1,024,798	977,424	47,373	4.6%	
01075 - Art & Culture						
Expenditure Total	39,098	22,599	24,389	(1,899)	(8.3%)	
01075 - Art & Culture Total	39,098	22,599	24,389	(1,899)	(8.3%)	
01080 - Community Partnership						
Income Total	(11,225)	(8,846)	(4,517)	(3,528)	43.9%	
Employee Costs	482,257	305,374	286,828	69,546	19.5%	Favourable variance due to vacant positions that were in the process of being filled. Excess budget will be used to hire additional staff.
Materials and Contracts	298,100	235,173	195,643	79,530	33.8%	Timing variance of operating initiatives and programs and events.
Other Expenditure	115,000	85,247	37,864	53,383	61.0%	Timing variance relating to donations/sponsorships.
Expenditure Total	1,138,513	855,117	648,229	206,188	24.1%	
01080 - Community Partnership Total	1,127,288	847,071	644,412	202,640	23.9%	
01085 - Library Services						
Income Total	(42,148)	(39,313)	(48,976)	9,664	(24.6%)	
Other Expenditure	119,540	89,282	51,544	28,748	36.6%	- \$12k timing variance relating to Creative Communities COVID-19 Recovery Operating Initiative - Other variances are individually immaterial.
Materials and Contracts						
Expenditure Total	1,438,892	1,050,743	1,041,296	9,538	0.9%	
01085 - Library Services Total	1,396,752	1,011,430	992,230	19,201	1.9%	
01090 - Senior and Disability services						
Income Total	(8,099)	(4,599)	(1,999)	(2,519)	55.8%	
Expenditure Total	50,450	30,384	28,434	1,950	6.4%	
01095 - Loftus Community Centre						
Income Total	(99,099)	(44,991)	(48,882)	3,891	(8.6%)	
Expenditure Total	38,100	28,395	17,026	11,369	40.0%	
01095 - Loftus Community Centre Total	(21,901)	(16,596)	(31,856)	15,260	(51.5%)	
01205 - Community Partnership Administration						
Expenditure Total	0	0	2,062	(2,062)	100.0%	
01205 - Community Partnership Administration Total	0	0	2,062	(2,062)	100.0%	
Community and Business Services Total	(32,828,871)	(33,914,812)	(34,995,223)	1,080,414	(3.2%)	
01135 - Director Infrastructure and Environment						
Expenditure Total	0	0	(1)	0	0.0%	
01135 - Director Infrastructure and Environment Total	0	0	(1)	0	0.0%	
01140 - Ranger Services/Administration						
Income Total	(5,300)	(3,362)	372	(3,734)	111.1%	
Employee Costs	2,791,988	2,099,653	1,899,706	199,947	9.7%	Vacant positions and delay in the hiring process has resulted in lower than anticipated overtime expenses.
Materials and Contracts	347,500	230,466	150,529	79,946	34.7%	Budget phasing for software license fees and furniture and equipment purchases, partially offset by higher expenditure relates to Constable Care
Other Expenditure	85,500	64,201	29,720	34,481	53.7%	- \$28k timing variance from the CCTV maintenance. - Other variances are individually immaterial.
Expenditure Total	5,300	3,362	(371)	3,734	111.1%	
01140 - Ranger Services/Administration Total	0	0	1	(8)	100.0%	
01145 - Animal Control / Dog Poind						
Income Total	(91,254)	(93,672)	(73,774)	(8,899)	8.6%	
Expenditure Total	308,421	223,677	217,516	8,162	2.8%	
01145 - Animal Control / Dog Poind Total	218,171	143,095	143,742	(737)	(0.5%)	
01150 - Local Laws and Abandoned Vehicles						
Fees and Charges	(171,550)	(140,743)	(110,550)	(30,193)	21.5%	- \$30k reduction of revenue from Work Zones Licences and Permits, which is partially offset by \$12k increase in Intemperance Fines & Penalties
Income Total	(171,550)	(140,743)	(110,550)	(30,193)	21.5%	
Expenditure Total	834,259	606,831	578,438	28,392	4.7%	
01150 - Local Laws and Abandoned Vehicles Total	662,709	466,088	467,888	(1,800)	(0.4%)	
01155 - Community and Safety						
Grants and Subsidies	(50,000)	(37,503)	0	(37,503)	100.0%	Timing variance in relation to grant income.
Income Total	(50,000)	(37,503)	0	(37,503)	100.0%	
Materials and Contracts	82,550	49,763	4,217	42,546	91.0%	Timing variance in relation to invoicing for material and contracts purchases.
Expenditure Total	162,618	105,647	74,944	30,794	28.1%	
01155 - Community and Safety Total	112,618	68,144	74,944	(6,739)	(10.0%)	
01160 - Infringement and Inspectorial Control						
Fees and Charges	(2,794,137)	(2,198,999)	(1,918,367)	(289,212)	12.7%	Reduction in revenue due to staff shortage and less than anticipated events held at the HBF Stadium.
Income Total	(2,794,137)	(2,198,999)	(1,918,993)	(279,776)	12.7%	

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Other Expenditure	161,500	130,071	181,171	(51,100)	(30.2%)	Budget phasing variance in relation to Fire Lodgement Fees.
Expenditure Total	4,529,895	3,416,883	3,490,193	16,489	0.5%	
01148 - Infrastructural and Inspectorial Control Total	1,736,458	1,217,914	1,481,289	(263,284)	(21.6%)	
01145 - Car Parks and Kerbside Parking						
Income Total	(5,809,691)	(4,072,148)	(4,431,215)	361,136	(8.9%)	
Employee Costs	100,100	75,123	49,335	25,785	34.3%	\$11k timing variance on labour cost of reactive maintenance for Frano Court Car Park. - Other variances are individually immaterial.
Materials and Contracts	493,772	347,814	395,919	42,195	12.1%	\$15k timing variance on reactive maintenance for Frano Court Car Park. - \$16k timing variance on rental property expenses for Barlee Street Car Park. - All other variances are individually immaterial.
Expenditure Total	1,396,352	1,049,863	954,256	95,306	8.1%	
01165 - Car Parks and Kerbside Parking Total	(4,413,339)	(3,922,494)	(3,478,929)	454,442	(15.1%)	
01174 - Engineering Design Services						
Fees and Charges	(92,000)	(90,000)	(90,158)	(20,841)	34.7%	Timing variance relates to advertising fees income from bus shelter.
Income Total	(114,599)	(91,182)	(49,234)	(28,948)	34.2%	
Materials and Contracts	384,500	763,300	229,307	34,053	12.9%	\$23k timing variance on street lighting maintenance. - \$16k timing variance on Travel Smart Programs. - \$15k timing variance on Building Condition Surveys. - (\$37k) budget phasing variance on Tree Lighting Leederville general operations. - All other variances are individually immaterial.
Other Employee Costs	39,805	22,898	118,046	(88,141)	(294.8%)	Agency labour costs incurred in relation to filling a vacant position.
Utilities	761,500	570,735	467,717	103,008	18.0%	Timing variance on electricity costs.
Expenditure Total	2,505,749	1,848,479	1,785,136	55,340	3.0%	
01178 - Engineering Design Services Total	2,391,249	1,779,288	1,744,896	34,352	1.9%	
01179 - City Buildings						
Income Total	(2,044)	(1,538)	(1,542)	(374)	24.4%	
Employee Costs	391,657	287,015	211,204	79,021	25.4%	Favourable variance due to the agency labour costs budget currently used to pay for the vacant position.
Expenditure Total	994,096	436,821	397,446	89,175	15.8%	
01175 - City Buildings Total	992,996	435,283	396,484	88,799	15.8%	
01186 - Roads and Public Works Admin						
Income Total	(58,094)	(36,235)	(35,827)	(498)	1.1%	
Expenditure Total	1,138,921	835,388	855,206	(19,818)	(2.4%)	
01186 - Roads and Public Works Admin Total	1,080,921	799,153	819,379	(28,224)	(2.5%)	
01185 - Parks and Environmental Services						
Income Total	(95,157)	(62,924)	(61,856)	(1,071)	1.7%	
Expenditure Total	6,713,321	5,055,711	5,163,855	(108,244)	(2.1%)	
01185 - Parks and Environmental Services Total	6,623,164	4,992,785	5,102,100	(109,315)	(2.2%)	
01196 - Waste Services						
Other Revenues	(31,181)	(747)	(36,870)	31,123	(4,820.7%)	Higher than expected revenue received from Micro Business Waste Recycling Services which has been adjusted in the MYISR, variance is due to the budget phasing.
Income Total	(166,881)	(131,516)	(164,915)	23,399	(17.8%)	
Expenditure Total	15,632,077	13,392,552	12,983,483	409,070	3.1%	
01196 - Waste Services Total	15,466,196	13,261,036	12,828,588	432,469	3.3%	
01195 - Works Depot						
Income Total	(1,000)	(795)	(928)	215	(30.5%)	
Expenditure Total	1,000	795	928	(215)	(30.9%)	
01195 - Works Depot Total	0	0	0	0	100.0%	
01200 - Plant Operating						
Depreciation	889,361	748,536	661,824	86,714	11.6%	Favourable depreciation on plants due to timing.
Expenditure Total	548,546	597,771	282,879	224,891	44.3%	
01200 - Plant Operating Total	548,546	597,771	282,879	224,891	44.3%	
01215 - Public Works						
Employee Costs	1,364,500	1,079,001	903,825	172,776	16.0%	Employee costs are favourable for street sweeping/ cleaning, footpath maintenance and graffiti management - vandalism due to budget phasing.
Expenditure Total	6,173,844	4,542,888	4,758,171	(215,284)	(4.7%)	
01215 - Public Works Total	6,173,844	4,542,888	4,758,171	(215,284)	(4.7%)	
01218 - Child Care and Play Groups						
Income Total	(79,342)	(65,532)	(66,875)	1,344	(2.1%)	
Materials and Contracts	40,025	39,576	6,957	32,619	82.4%	Materials and contracts expenses for North Perth Playground are favourable due to budget phasing.
Expenditure Total	142,719	116,295	87,458	28,748	24.7%	
01228 - Child Care and Play Groups Total	63,377	54,673	20,583	30,891	50.4%	
01225 - Stadium and Ovals						
Income Total	(193,784)	(153,328)	(182,377)	(958)	0.6%	
Depreciation	429,041	1,003,374	321,742	680,592	68.1%	- YTD Budget to be adjusted in Apr-22 due to HBF stadium being derecognised as an asset, revised budget has been allocated in the MYISR.
Materials and Contracts	258,500	238,180	115,232	113,958	49.5%	- \$95k timing variance on planned maintenance work for Little Soccer Stadium. - \$87k timing variance on Leederville common area turf maintenance
Expenditure Total	781,079	1,308,071	523,059	785,012	60.0%	
01225 - Stadium and Ovals Total	587,293	1,154,743	370,882	784,061	67.9%	
01236 - Public Halls						
Income Total	(176,851)	(118,432)	(143,596)	25,164	(21.2%)	
Materials and Contracts	125,050	101,811	178,009	(76,198)	(74.6%)	Maintenance expenses are unfavourable due to higher cleaning charges.
Expenditure Total	401,887	319,256	386,892	(74,637)	(24.7%)	
01236 - Public Halls Total	225,046	191,824	243,296	(51,473)	(26.8%)	
01235 - Community and Welfare Centre						
Income Total	(48,138)	(38,238)	(37,544)	(673)	1.8%	
Expenditure Total	240,449	174,916	182,018	(8,102)	(4.6%)	
01235 - Community and Welfare Centre Total	192,311	136,678	144,474	(8,775)	(6.4%)	
01248 - Sporting Clubs Buildings						
Income Total	(148,542)	(114,748)	(121,486)	6,659	(5.8%)	
Expenditure Total	959,893	682,682	734,923	(52,248)	(7.7%)	
01248 - Sporting Clubs Buildings Total	802,351	567,934	613,437	(45,581)	(8.0%)	
01245 - Reserves Pavilions and Facilities						

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Income Total	(19,704)	(14,694)	(22,464)	7,760	(53.0%)	
Depreciation	173,353	190,271	130,010	20,261	13.5%	Variance due to budget phasing.
Expenditure Total	659,246	545,533	542,494	3,127	0.6%	
01045 - Reserves Pools/Lease and Facilities Total	638,558	538,847	519,940	18,907	2.1%	
01250 - Health Clinics						
Income Total	(28,723)	(25,334)	(28,337)	1,093	(4.0%)	
Materials and Contracts	85,500	75,930	15,616	69,304	79.4%	Favourable due to general maintenance budget phasing for North Perth Dental Clinic Maintenance expenses
Expenditure Total	155,439	135,036	76,389	58,610	43.4%	
01250 - Health Clinics Total	125,717	109,672	99,052	99,620	54.4%	
01255 - Road Reserves						
Materials and Contracts	37,950	23,355	52,554	(23,201)	(79.0%)	Labour costs to be reallocated next month.
Expenditure Total	144,150	107,824	123,889	(15,995)	(14.8%)	
01255 - Road Reserves Total	144,150	107,824	123,889	(15,995)	(14.8%)	
01265 - Operational Buildings						
Reimbursements	(635,824)	(401,910)	(361,348)	(90,562)	12.6%	Unfavourable variances are due to reimbursement of recap expenses, \$14k DLOSC - Operations, \$73k Belgrave Leisure Centre - Operations & \$13k WA Gymnastics - Operations
Income Total	(1,524,022)	(1,139,398)	(1,111,351)	(28,039)	2.5%	
Employee Costs	7,000	5,253	66,409	(51,156)	(573.8%)	No budget allocated for labour costs. To be adjusted next month.
Expenditure Total	2,304,469	1,354,406	1,227,682	127,324	9.4%	
01265 - Operational Buildings Total	682,447	215,017	115,311	99,285	46.2%	
01270 - Depot Buildings						
Materials and Contracts	48,500	38,427	88,074	(49,647)	(129.2%)	Maintenance - General expense is unfavourable due to increase in building maintenance
Expenditure Total	0	0	0	0	0.0%	
01270 - Depot Buildings Total	0	0	0	0	0.0%	
01275 - Parks Services Administration						
Income Total	(2,303)	(2,102)	(2,032)	(28)	1.0%	
Employee Costs	1,329,035	985,059	1,157,568	(172,509)	(17.5%)	Employee costs are unfavourable due to higher expenses for parks admin staff.
Materials and Contracts	70,500	42,372	13,465	29,117	68.2%	Timing variance relates to consultants fees.
Expenditure Total	1,712,394	1,232,204	1,519,581	(203,287)	(23.9%)	
01275 - Parks Services Administration Total	1,710,094	1,224,162	1,517,469	(293,397)	(24.6%)	
01280 - Recoverable Works						
Income Total	(32,664)	(24,495)	(41,447)	18,972	(60.3%)	
Expenditure Total	32,655	24,495	27,179	(2,883)	(11.6%)	
01280 - Recoverable Works Total	(1)	0	(14,288)	14,288	100.0%	
Infrastructure and Environment Total	38,346,942	29,489,243	30,197,929	(717,683)	(2.4%)	
01010 - Corporate Strategy and Governance						
Income Total	(894)	0	(484)	408	100.0%	
Expenditure Total	961,916	619,539	601,163	18,376	3.6%	
01010 - Corporate Strategy and Governance Total	961,716	619,539	600,769	18,776	3.6%	
01105 - Director Strategy and Development						
Expenditure Total	0	0	0	0	0.0%	
01105 - Director Strategy and Development Total	0	0	0	0	0.0%	
01110 - Development and Design						
Contributions	(61,308)	(60,880)	(65,895)	24,915	(40.9%)	25% additional revenue received as part of the percentage for public art contributions.
Fee and Charges	(427,847)	(299,847)	(393,307)	129,480	(49.0%)	-\$126k budget phasing variance on development application fees and \$13k favourable variance on development application panel fees. - Other variances individually immaterial.
Income Total	(489,155)	(321,827)	(476,202)	154,375	(48.0%)	
Materials and Contracts	149,350	112,035	55,554	56,451	50.4%	-\$67k timing variance from Consultant fees and legal fees. - Others variances are individually immaterial.
Expenditure Total	1,944,893	1,436,282	1,399,187	37,095	2.6%	
01110 - Development and Design Total	1,455,738	1,114,455	922,885	191,470	17.2%	
01115 - Health Admin and Food Control						
Income Total	(844,328)	(333,858)	(834,147)	289	(0.1%)	
Materials and Contracts	104,337	76,195	26,789	49,406	64.6%	-\$31k timing variance on public health plan programs. - Other variances are individually immaterial.
Expenditure Total	1,623,814	1,199,368	1,199,463	90,406	7.5%	
01115 - Health Admin and Food Control Total	1,279,484	868,019	775,316	90,895	10.9%	
01120 - Compliance Services						
Fee and Charges	(26,000)	(18,748)	7,705	(28,453)	141.1%	\$25k credit note applied to reverse out previous year infringements as per Perth Magistrate Court.
Income Total	(28,000)	(28,277)	5,853	(25,938)	127.9%	
Materials and Contracts	55,100	41,028	17,410	24,218	58.6%	\$22k favourable variance in relation to legal fees due to budget phasing.
Expenditure Total	786,401	591,905	554,102	27,883	4.6%	
01120 - Compliance Services Total	758,401	561,708	559,156	1,953	0.3%	
01125 - Building Control and License						
Income Total	(363,194)	(196,395)	(181,272)	(15,124)	7.3%	
Employee Costs	389,511	281,182	346,525	(65,343)	(23.2%)	Variance relates to salaries that will be reallocated to City Buildings next month.
Expenditure Total	617,132	457,844	595,676	(47,832)	(10.4%)	
01125 - Building Control and License Total	354,037	261,449	324,404	(62,955)	(24.1%)	
01130 - Policy and Place Services						
Materials and Contracts	1,175,372	815,011	224,907	590,504	72.0%	Timing variance of works relating operating initiatives and programs.
Expenditure Total	3,529,756	2,597,406	1,962,143	995,262	23.3%	
01130 - Policy and Place Services Total	3,524,631	2,552,684	1,949,621	603,661	23.6%	
Strategy and Development Total	8,334,012	5,975,845	5,132,244	643,000	14.1%	
Total	12,903,162	2,329,648	(837,956)	(633,121)		

**CITY OF VINCENT
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Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Commitment (PO)	Variance	Commentary
	2021/22	2021/22	2021/22			Balance		
LAND & BUILDING ASSETS								
ADMIN CENTRE								
Air Conditioning & HVAC Renewal - Admin Building HVAC	102,199	102,199	102,849	650	1%	200		\$80k transfer to Britannia Reserve Floodlights. \$325k to be spent in FY2023-24.
BEATTY PARK LEISURE CENTRE								
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	1,034,391	1,034,391	913,851	(120,540)	(12%)	207,463		Works in progress.
Beatty Park Leisure Centre – Concourse Tiling	99,738	99,738	90,325	(9,413)	(9%)	0		Works Complete.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	350,000	350,000	0	(350,000)	(100%)	12,700		Revised scope. \$100k grant funding to be transferred to Britannia Reserve Floodlights.
Beatty Park Leisure Centre – Heritage Grandstand Electrical Works	250,000	250,000	3,870	(246,130)	(98%)	24,360		Multi Year Project - 50% to be carried forward to FY2022-23.
Beatty Park Leisure Centre – Construction & Fit Out Indoor Pool Changerooms	100,000	100,000	0	(100,000)	(100%)	0		Multi year project - finalise design this year and construction planned for 22/23. Carry forward \$750k.
LIBRARY								
Upgrade Library counter to enhance customer service delivery	48,500	0	0	0	0%	3,000		Project at design and quote stage.
VINCENT COMMUNITY CENTRE								
Vincent Community Centre – Air Conditioning & HVAC Renewal	40,000	40,000	42,733	2,733	7%	0		Project Completed.
DEPARTMENT OF SPORTS AND RECREATION								
DLGSC LED lighting upgrade/renewal	225,000	0	4,950	4,950	100%	0		Works at planning stage, meetings with Dept of Sports. Might get carried forward.
DLGSC Air Conditioning & HVAC Renewal	132,450	5,000	7,450	2,450	49%	750		Multi year project. Balance (\$117k) to be carried forward to FY2022-23.
DLGSC renewal/upgrade-Lease obligation	80,000	80,000	18,040	(61,960)	(77%)	61,221		To be completed by June 22.

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Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Commitment (PO)	Variance	Commentary
	2021/22	2021/22	2021/22			Balance		
MISCELLANEOUS								
Infrastructure Works - Litis Stadium	120,273	1,000	6,545	5,545	555%	13,728		Multi Year Project. Decision on grant pending. \$2.8m to be carried forward in anticipation of construction in FY2022-23. In procurement phase.
413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)	50,000	50,000	18,004	(31,996)	(64%)	14,526		Works to be finalised by June 22.
Works Depot - Non fixed assets renewals	89,000	89,000	1,200	(87,800)	(99%)	22,407		Work in progress, to be spent by June 22.
Lease Property Non Scheduled Renewal	50,000	30,000	0	(30,000)	(100%)	37,639		Works in progress and based on request from leasee.
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	20,000	20,000	17,983	(2,018)	(10%)	0		Project completed. Excess funds to remain in surplus.
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	20,000	20,000	15,360	(4,640)	(23%)	0		Project completed. Excess funds to remain in surplus.
North Perth Main Town Hall - Kitchen and toilet renewal	180,000	110,000	4,000	(106,000)	(96%)	9,000		Procurement phase, to be completed by June 22.
North Perth Lesser Town Hall - Kitchen and toilet renewal	120,000	20,000	0	(20,000)	(100%)	0		Procurement phase, to be completed by June 22.
Library Renewals	61,000	61,000	0	(61,000)	(100%)	19,877		Project at design and quote stage.
Menzies Park Pavilion & Ablutions	330,000	50,000	8,147	(41,853)	(84%)	4,950		Procurement phase, to be completed by June 22.
Miscellaneous Assets Renewal (City Buildings)	116,114	60,000	138,067	78,067	130%	46,092		Incorrect account used, to be journalled in Apr 22.
Aircon & HVAC Miscellaneous Renewals all properties	50,000	30,000	46,179	16,179	54%	0		Based on request, ongoing till June 22.
Water and Energy Efficiency Initiatives	75,000	20,000	52,820	32,820	164%	0		Ongoing project, to be completed by June 22.
Hyde Park West Toilets & Kiosk	275,000	0	8,509	8,509	100%	4,200		Council to take decision on further progress of the project.
Leederville Tennis Club - fencing upgrade	75,000	75,000	0	(75,000)	(100%)	0		Savings as club to spend.
Leederville Oval Stadium - Light posts renewal	35,000	0	0	0	0%	37,300		Purchase order raised for design, to be paid by June 22.
Forrest Park Croquet Club	49,314	49,314	0	(49,314)	(100%)	0		Savings as club to spend.
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,732	8,732	11,131	2,399	27%	0		Works completed.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	15,610	(4,540)	(23%)	0		Works completed with savings.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	0	(8,900)	(100%)	0		Funds no longer required as project funded by Federal government.
Roofing Renewal-Loton Park Tennis Club Room	178,400	178,400	191,880	13,480	8%	0		Works completed.
Leederville Oval Stadium - Electrical renewal - 3 boards	198,088	198,088	0	(198,088)	(100%)	119,953		Purchase order raised, to be completed by June 22.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	44,223	44,223	40,000	(4,223)	(10%)	0		Works completed.
North Perth Bowling Club	80,000	0	0	0	0%	0		Project on hold, further funding required.
East Perth Football Club Function Room Carpet	30,000	0	0	0	0%	27,273		Purchase order raised, to be completed by June 22.
Margaret Kindergarten - Toilet Upgrade	-	0	3,000	3,000	100%	0		Grant funded (election commitment) Design has been provided to Dept. of Education for comment. Construction delayed as school is reviewing purpose of grant. \$70k to be carried forward in anticipation of a decision from dept to proceed by FY2022-23.
Install dividing wall (Loftus Recreation Centre)	20,091	20,091	0	(20,091)	(100%)	0		
FOR LAND & BUILDING ASSETS	4,766,563	3,225,226	1,762,503	(1,462,723)	(45%)	666,639		

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Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Commitment (PO)	Variance	Commentary
	2021/22	2021/22	2021/22			Balance		
INFRASTRUCTURE ASSETS								
LOCAL ROADS PROGRAM								
Lake Street - Bulwer Street to Brisbane Street	85,307	85,307	71,395	(13,912)	(16%)	154		Project completed. Awaiting MRWA invoice for line marking.
Lake Street - Stuart Street to Newcastle Street	81,615	81,615	67,080	(14,535)	(18%)	4,020		Project completed. Awaiting MRWA invoice for line marking.
Glyde Street - Coogee Street to Matlock Street	40,562	40,562	36,010	(4,552)	(11%)	117		Project completed.
Richmond Street - Scott Street to Oxford Street	62,141	62,141	75,401	13,260	21%	0		Project completed. Awaiting MRWA invoice for line marking.
Eton Street - Gill Street to Ellesmere Street	122,596	122,596	130,903	8,307	7%	2,010		Project completed. Awaiting MRWA invoice for line marking.
Grosvenor Road - Ethel Street to Fitzgerald Street	73,279	73,279	48,373	(24,906)	(34%)	245		Project completed. Awaiting MRWA invoice for line marking.
Lawley Street - Fitzgerald Street to R.O.W	21,734	21,734	21,008	(726)	(3%)	0		Project completed. Awaiting MRWA invoice for line marking.
Richmond Street - Leicester Street to Cul-de-sac	42,429	42,429	43,716	1,287	3%	2,010		Project completed.
Britannia Road - Federation Street to Kalgoorlie Street	96,305	96,305	83,217	(13,088)	(14%)	3,700		Project completed.
Bouverie Place - Oxford St to Cul de Sac	86,953	86,953	36,204	(50,749)	(58%)	0		Project completed. Awaiting MRWA invoice for line marking.
Ashby Street - East Street to Egina Street	100,341	60,000	65,107	5,107	9%	0		Project completed. Awaiting MRWA invoice for line marking.
Ashby Street - Kalgoorlie Street to Egina Street	105,907	65,000	63,436	(1,564)	(2%)	0		Project completed. Awaiting MRWA invoice for line marking.
Ashby Street - Kalgoorlie Street to The Boulevarde	53,984	53,984	39,979	(14,005)	(26%)	0		Project completed. Awaiting MRWA invoice for line marking.
Ashby Street - Flinders Street to Coogee Street	53,984	53,984	39,410	(14,574)	(27%)	0		Project completed. Awaiting MRWA invoice for line marking.
Thompson Street - Barnet Street to Loftus Street	2,500	2,500	500	(2,000)	(80%)	500		Works to be Scheduled. To be completed by Jun 22.
The Boulevarde, Larne Street to Hawthorn Street.	145,000	85,000	85,799	799	1%	7,812		Project completed. Awaiting MRWA invoice for line marking.
Raglan Road, Norfolk Street to Hyde Street.	90,000	75,000	23,940	(51,060)	(68%)	0		Works to be Scheduled, to be completed by Jun 22.
Grosvenor Road, Ethel Street to Norfolk Street.	90,000	75,000	79,978	4,978	7%	2,228		Project completed. Awaiting MRWA invoice for line marking.
Cleaver Street, Vincent Street to Carr Street (under Roads)	15,000	0	0	0	0%	0		Previous year project, savings.
Egina Street - Berryman Street to Anzac Road	5,000	0	0	0	0%	0		Works to be Scheduled. To be completed by Jun 22.
Egina Street - Tasman Street to Berryman Street	5,000	0	500	500	100%	500		Works to be Scheduled. To be completed by Jun 22.
Minor Traffic Management Improvements Program	85,310	85,310	35,449	(49,861)	(58%)	10,929		On going project based on council request.
Chelmsford Road to Raglan Road	1,370	1,370	1,368	(2)	(0%)	0		Works completed.
ROAD TO RECOVERY								
Tennyson Street - Loftus Street to Shakespeare Street	200,377	85,000	91,949	6,949	8%	7,020		Works in progress.
Brisbane Tce - Lake St to Brisbane Place	33,363	33,363	26,633	(6,730)	(20%)	0		Works in progress.
Ellesmere Street - Shakespeare St to London St	95,527	50,357	44,661	(5,696)	(11%)	2,815		Project completed. Awaiting MRWA invoice for line marking.
TRAFFIC MANAGEMENT								
Alma/Claverton Local Area Traffic Management	48,955	48,955	0	(48,955)	(100%)	0		Further report going to OMC Apr 22.
Harold and Lord St Intersection	22,850	22,850	0	(22,850)	(100%)	0		Design Phase, to be completed by June 22.
Mini Roundabouts	12,605	12,605	10,759	(1,846)	(15%)	3,798		Works completed.

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	2021/22	2021/22	2021/22			Balance		
BLACK SPOT PROGRAM								
Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn movements from Grosvenor Rd	100,000	0	1,050	1,050	100%	0		Works at planning stage, to be completed by Jun 22.
Leederville Parade - Vincent Street to Loftus Street	14,939	0	14,939	14,939	100%	0		Project completed.
Intersection of Bulwer and Stirling St, Perth	68,960	68,960	25,689	(43,272)	(63%)	11,241		Project completed awaiting MRWA linemarking invoice.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	26,380	26,380	2,310	(24,070)	(91%)	700		Project likely to be withdrawn subject to council decision in May 22.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	245,270	245,270	244,779	(491)	(0%)	13,444		Project completed. Awaiting MRWA invoice for line marking.
STREETSCAPE IMPROVEMENTS								
Streetscape Improvements Program	20,000	10,000	5,951	(4,049)	(40%)	4,199		Works in progress, to be complete by Jun 22.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	10,000	8,420	(1,580)	(16%)	0		Works in progress.
North Perth Public Open Space	3,500	3,500	0	(3,500)	(100%)	0		Works at planning stage.
ROADWORKS - REHABILITATION (MRRG PROGRAM)								
Oxford Street - Leederville Parade to Vincent Street	163,376	163,376	167,506	4,130	3%	1,010		Works Completed.
Loftus Street - North bound lanes Vincent Street to Bourke Street	157,528	157,528	166,626	9,098	6%	0		Works Completed.
Loftus Street - South bound lanes Vincent Street to Bourke Street	149,145	149,145	147,415	(1,730)	(1%)	0		Works Completed.
Bourke Street - Charles Street to Loftus Street	173,745	35,000	43,250	8,250	24%	890		Works in planning stage, to be completed by Jun 22.
Carr Street - Fitzgerald Street to Charles Street	110,518	110,518	121,766	11,248	10%	0		Works completed.
Fitzgerald Street - Central lanes Burt Street to Walcott Street	251,842	251,842	260,627	8,785	3%	0		Works completed.
Walcott Street - North-west bound lanes William Street to Beaufort Street	169,281	169,281	169,277	(4)	(0%)	1,700		Works completed, awaiting final invoice.
Newcastle Street - Eastbound lane Money Street to Beaufort Street	97,271	97,271	93,775	(3,496)	(4%)	0		Works completed.
RIGHTS OF WAY								
Annual review based upon the most recent condition assessment survey	110,678	110,678	110,781	103	0%	0		Works completed.
Laneway Lighting Program	10,000	0	0	0	0%	0		Multi Year Programme. \$10k to be spent as part of the Marocchi Lane Graffiti project. Balance (\$10k) to be carried forward for FY2022-23.

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SLAB FOOTPATH PROGRAMME								
Footpath Upgrade and Renewal Program	30,789	30,789	40,263	9,474	31%	0		Works commenced, to be completed by Apr 22. Variance is due to incorrect posting, to be journaled in Apr 22.
Greenway Street - From Car Park Entrance to Stirling Street	18,192	18,192	5,709	(12,483)	(69%)	0		Works to be Scheduled. To be completed by Jun 22.
Bondi Street - Matlock Street to Egina Street	54,172	54,172	0	(54,172)	(100%)	0		Works to be Scheduled. To be completed by Jun 22.
Eima St - Charles Street to Walcott Street	29,173	29,173	0	(29,173)	(100%)	0		Works to be Scheduled. To be completed by Jun 22.
Eton St - Haynes Street to Hobart Street	25,803	25,803	0	(25,803)	(100%)	0		Works to be Scheduled. To be completed by Jun 22.
Eton St - Ellesmere Strete to Gill Street	26,826	26,826	0	(26,826)	(100%)	0		Works to be Scheduled. To be completed by Jun 22.
Scott St - Bourke Street to Richmond Street	16,662	16,662	6,663	(9,999)	(60%)	0		Works to be Scheduled. To be completed by Jun 22.
Chelmsford Road - Norfolk Street to Ethel Street	19,469	19,469	14,051	(5,418)	(28%)	12,104		Works to be Scheduled. To be completed by Jun 22.
Brisbane Place - Brisbane Street to Robinson Ave	14,950	14,950	15,558	608	4%	0		Works to be Scheduled. To be completed by Jun 22.
Tiverton St - Beaufort Street to Lindsday Street	14,568	14,568	10,324	(4,244)	(29%)	0		Works to be Scheduled. To be completed by Jun 22.
Richmond St - Leicester Street to Cul-de-sac	41,297	41,297	0	(41,297)	(100%)	0		Works to be Scheduled. To be completed by Jun 22.
Piers St - Brewer Street to Edward Street	60,382	60,382	0	(60,382)	(100%)	15,713		Works to be Scheduled. To be completed by Jun 22.
Bulwer St - Intersection of Beaufort Street	17,052	17,052	1,124	(15,928)	(93%)	2,100		Works to be Scheduled. To be completed by Jun 22.
Flinders Street - Scarborough Bch Rd to 65 Flinder Street	43,996	43,996	666	(43,330)	(98%)	0		Works to be Scheduled. To be completed by Jun 22.
BICYCLE NETWORK								
Florence/Strathcona/Golding Safe Active Street	34,540	34,540	8,995	(25,546)	(74%)	50,524		Works completed, awaiting invoice from MRWA for line marking. Main roads increased cost.
Travel Smart Actions	10,500	0	0	0	0%	0		Works to be Scheduled and to be completed by Jun 22.
Design Bike Network Plan	50,000	0	0	0	0%	0		Works awarded, works to commence in Apr 22.
Design for Norfolk St N/S Route	8,635	8,635	0	(8,635)	(100%)	0		Works awarded, works to commence in Apr 22.
DRAINAGE								
Britannia Reserve Main Drain Renewal stage 1&2	43,000	43,000	1,225	(41,775)	(97%)	835		Works in progress, to be completed by Jun 22.
Minor drainage improvement program	60,920	60,920	42,650	(18,270)	(30%)	11,843		Over budget. Reallocate \$35k to Gully Soak-well Program.
Gully Soak-well program	111,675	111,675	99,821	(11,854)	(11%)	565		Works in progress, to be completed by Jun 22.
CAR PARK DEVELOPMENT								
Car Parking Upgrade/Renewal Program	105,300	20,000	19,939	(61)	(0%)	10,278		Works in progress, to be completed by Jun 22.
Accessible City Strategy Implementation	205,000	0	0	0	0%	0		Works at planning stage.
Car Parking Upgrade-Strathcona St angled parking	20,000	20,000	0	(20,000)	(100%)	0		Design Phase, to be completed by June 22.
Depot - Car park lighting Renewal	16,789	16,789	16,124	(665)	(4%)	0		Project completed.

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	2021/22	2021/22	2021/22			Balance		
PARKS AND RESERVES								
Banks Reserve Master Plan Implementation - Stage 1	13,782	13,782	13,772	(10)	(0%)	0		Works completed.
Greening Plan-West End Arts Precinct	2,238	2,238	2,162	(76)	(3%)	0		Project completed.
Leederville Parade (Greening Plan)	-	0	0	0	0%	0		To be installed as part of Blackspot project - currently awaiting MRWA confirmation. Budget to be carried forward in anticipation of approval for construction in FY2022-23.
Drummond Place (Greening Plan)	28,000	7,000	570	(6,430)	(92%)	0		Works at planning stage.
Beaufort Street Median	6,076	6,076	11,635	5,559	91%	5,077		Works in progress.
Stirling Street (Greening Plan)	30,000	0	0	0	0%	12,345		Works in progress.
Edward Street (Greening Plan)	20,000	0	665	665	100%	0		Works at planning stage.
Dunedin Street Car Park (Greening Plan)	15,000	0	570	570	100%	0		Design Phase, reduced scope to be completed by Jun 22.
Flinders Street Car Park (Greening Plan)	15,000	0	0	0	0%	570		Design Phase.
Brittania Reserve – Floodlight Repair	1,121,423	25,000	21,967	(3,033)	(12%)	4,155		Works in progress, to be completed by Jun 22.
Beaufort Street Median	6,086	6,086	0	(6,086)	(100%)	0		Works in progress.
RETICULATION								
Menzies Park - Replace Irrigation System	180,000	0	2,100	2,100	100%	0		RFQ been advertised, to be completed by Jun 22.
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical cubicle	20,000	20,000	18,752	(1,248)	(6%)	0		Works Completed.
Auckland/Hobart Street Reserve - replace irrigation	25,673	25,673	2,040	(23,633)	(92%)	0		Works in progress.
PARKS FURNITURE								
Norwood Park - replace electric BBQ (double)	15,000	15,000	11,924	(3,076)	(21%)	0		Works completed.
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	40,000	40,000	29,370	(10,630)	(27%)	0		Works completed, awaiting final invoice.
Auckland/Hobart Street Reserve – replacement perimeter fencing	20,000	0	0	0	0%	9,858		Purchase order raised, to be completed by June 22.
Hyde Park - upgrade of path lighting	89,658	89,658	0	(89,658)	(100%)	0		Assesing RFQ, to be completed by Jun 22.
Britannia Reserve - shade sail replacement (south)	18,000	18,000	11,500	(6,500)	(36%)	0		Works Completed.
Charles Veryard Reserve - Flood Lighting	100,000	10,000	7,465	(2,535)	(25%)	2,410		Works in design phase.
PARKS DEVELOPMENT								
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	-	0	0	0	0%	0		Multi Year project - Full budget \$340k to be carried forward to FY2022-23 - no works planned this year due to dentist lease extension.
Monmouth Street	10,000	0	74	74	100%	1,754		Works in progress, to be completed by Jun 22.
Edinboro Street Reserve	20,000	0	0	0	0%	0		Works at planning stage.
Hyde Park re-asphalt Pathways	100,000	0	0	0	0%	0		Investigation in progress, to be completed by Jun 22.
Les Lilleyman – Playground and softfall replacement	115,000	0	0	0	0%	0		Quotation phase.
Tolcon Place Reserve - replace playground soft fall	20,000	0	0	0	0%	14,600		Purchase order raised, works completed, awaiting final invoice
Cricket Wicket Renewal Program	25,000	25,000	21,296	(3,704)	(15%)	0		Works in progress, to be completed by Jun 22.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 MARCH 2022**

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Commitment (PO)	Variance	Commentary
	2021/22	2021/22	2021/22			Balance		
PLAYGROUND EQUIPMENT								
Menzies Park – replace exercise equipment	60,000	0	0	0	0%	0		Quotation phase.
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	0	0	0	0%	0		Quotation phase.
Charles Veryard Reserve - Replace playground softfall and exercise equipment	45,000	45,000	33,900	(11,100)	(25%)	0		Works in progress, to be completed by Jun 22.
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	0	0	0	0%	0		Quotation phase.
STREET FURNITURE								
Bus Shelter Replacement and Renewal Program	40,742	30,000	9,091	(20,909)	(70%)	0		Works in progress.
Street Lighting Upgrade Program	55,000	55,000	34,571	(20,429)	(37%)	10,293		Purchase order raised, to be completed by June 22.
MISCELLANEOUS								
Public Open Space Strategy Implementation Plan	50,000	10,000	25,508	15,508	155%	0		Works in progress, to be completed by Jun 22.
Mary Street Piazza - Festoon Light Improvements	20,000	15,000	11,296	(3,704)	(25%)	2,880		Works completed, awaiting final invoice.
FOR INFRASTRUCTURE ASSETS	7,333,795	4,319,351	3,360,275	(959,076)	(1,974%)	248,943		
PLANT & EQUIPMENT ASSETS								
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME								
Light Fleet - Annual Changeover	527,500	257,500	282,827	25,327	54%	348,464		Delivery of vehicles deferred due to Covid.
MAJOR PLANT REPLACEMENT PROGRAMME								
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	-	0	0	0	0%	0		Truck will be ordered this year but delivered next FY due to supply timescales therefore carry forward to FY 2022-23.
Road Sweeper - 1EBC003 - P3762-AS3554	-	0	0	0	0%	0		Sweeper will be ordered this year but delivered next FY due to supply timescales therefore carry forward to FY 2022-23.
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	170,000	0	0	0	0%	163,850		Purchase order raised, awaiting delivery in May 2022.
Scarifier and vacuum system	20,000	6,000	5,591	(409)	(7%)	0		Project completed. Excess funds to remain in surplus.
Elevated Work Platform - Squirrel - 1TKV686 - P4027-AS3283	-	0	0	0	0%	0		
Mower / Ride On Rotary Toro Quad Steer - 1EBL578 - P5039-AS3556	40,000	40,000	36,330	(3,670)	(9%)	0		Project completed. Excess funds to remain in surplus.
Mower / Ride On Rotary - 1EQT004 - P5042-AS3930	35,000	35,000	30,460	(4,540)	(13%)	0		Project completed. Excess funds to remain in surplus.
MISCELLANEOUS								
FOGO 3 Bin	1,445,556	145,000	183,377	38,377	26%	1,071,050		Implementation rollout costs expected to be \$67k higher than budget, due to higher than anticipated infrastructure rates.
Parking Machines Asset Replacement Prog	20,000	0	0	0	0%	0		Quotation Phase.
TOTAL EXPENDITURE								
FOR PLANT & EQUIPMENT ASSETS	2,258,056	483,500	538,585	55,085	11%	1,583,364		

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 MARCH 2022**

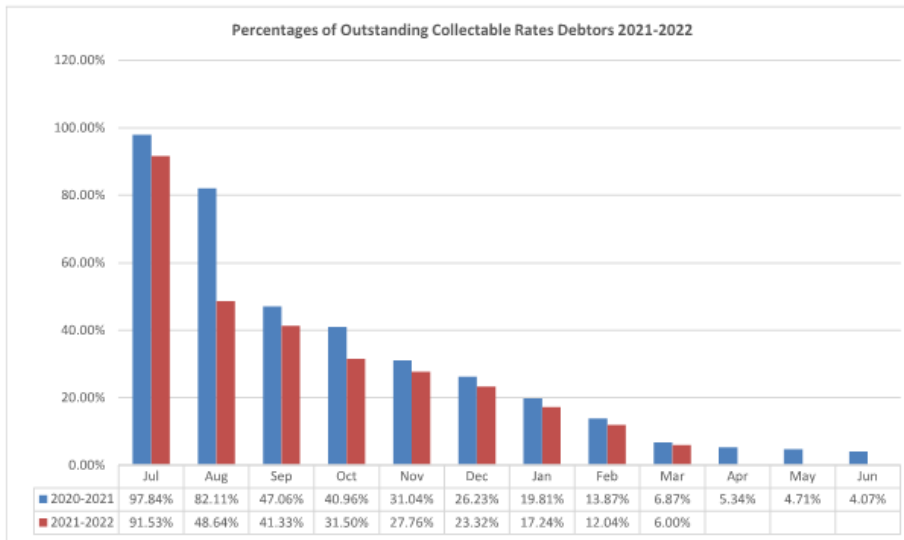
Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Commitment (PO)	Variance	Commentary
	2021/22	2021/22	2021/22			Balance		
<u>FURNITURE & EQUIPMENT ASSETS</u>								
F&E ASSETS - BP LEISURE CENTRE								
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for other minor non fixed assets	132,000	55,000	55,524	524	1%	0		Works in progress.
Gym equipment - Strength and Group Fitness Equipment	868,366	0	0	0	0%	827,879		Contract awarded, to be completed by June 22.
Gym equipment - Cardio and Fans								
F&E ASSETS - LOFTUS RECREATION CENTRE								
Replace damaged net on court	5,000	5,000	0	(5,000)	(100%)	0		
INFORMATION TECHNOLOGY								
Enterprise Applications upgrade	462,517	130,000	88,121	(41,879)	(32%)	64,533		Ongoing project, to be completed by June 22.
ICT infrastructure renewal (switches, UPS, audio visual, network links)	275,000	145,000	142,684	(2,316)	(2%)	104,808		Works in progress.
Beatty Park Leisure Centre								
Beatty Park Leisure Centre - Non Fixed Assets Renewal	50,942	50,942	34,480	(16,462)	(32%)	0		Works in progress, ongoing project.
POLICY & PLACE								
COVID-19 Artwork relief project	292,000	182,500	25,600	(156,900)	(86%)	215,000		Works in planning stage.
TOTAL EXPENDITURE								
FOR FURNITURE & EQUIPMENT ASSETS	2,085,825	568,442	346,409	(222,033)	(39%)	384,341		
TOTAL CAPITAL EXPENDITURE	16,444,239	8,596,519	6,007,772	(2,588,747)	(30%)	2,883,287		

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 MARCH 2022



Reserve Particulars	Budget Opening Balance 01/07/2021 \$	Actual Opening Balance 01/07/2021 \$	Budget Transfers to Reserve 30/06/2022 \$	YTD Actual Transfers to Reserve 31/03/2022 \$	Budget Interest Earned 30/06/2022 \$	YTD Actual Interest Earned 31/03/2022 \$	Budget Transfers from Reserve 30/06/2022 \$	YTD Actual Transfers from Reserve 31/03/2022 \$	Budget Closing Balance 30/06/2022 \$	Actual Closing Balance 31/03/2022 \$
Beatty Park Leisure Centre Reserve	102,048	102,096	0	581	889	570	0	0	102,937	103,247
Cash In Lieu Parking Reserve	1,540,735	1,611,564	0	8,781	13,418	8,607	(391,000)	(97,115)	1,163,153	1,531,837
DSR Office Building Reserve	288,445	311,925	0	1,642	2,512	876	(290,675)	0	282	314,443
Leederville Oval Reserve	94,840	94,885	0	541	826	1,052	0	0	95,666	96,478
Loftus Community Centre Reserve	37,204	37,219	0	215	324	356	0	0	37,528	37,790
Loftus Recreation Centre Reserve	224,595	220,496	59,458	45,125	1,956	681	(72,091)	0	213,918	266,302
Parking Facility and Equipment Reserve	106,473	106,521	0	605	927	418	0	0	107,400	107,544
Plant and Equipment Reserve	22,667	22,680	0	128	197	67	(22,667)	(5,591)	197	17,285
State Gymnastics Centre Reserve	120,783	119,423	11,144	(9,769)	1,052	366	0	0	132,979	111,140
Waste Management Plant and Equipment Reserve	221,752	221,856	0	1,263	1,931	1,238	0	0	223,683	224,357
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	416,667	5,171	1,805	0	0	1,932,374	1,512,342
Asset Sustainability Reserve	5,890,677	5,749,402	2,142,834	478,157	51,303	32,969	(2,245,456)	(1,119,007)	5,839,358	5,141,521
Percent for Art Reserve	401,299	401,577	0	2,286	3,495	1,217	(292,000)	0	112,794	405,080
Land and Building Acquisition Reserve	299,910	300,049	0	1,707	2,612	910	0	0	302,522	302,666
Strategic Waste Management Reserve	1,005,650	1,006,113	0	0	8,758	3,058	(982,312)	(183,377)	32,096	825,794
Hyde Park Lake Reserve	160,575	160,649	0	0	1,398	1,510	0	0	161,973	162,159
POS reserve - General -202 Vincent St / 150 Charlie	0	0	1,450,120	658,827	0	4,468	0	0	1,450,120	663,295
POS reserve - General -Sale of Haynes Street CarP.	35,245	0	35,245	0	1,386	0	0	0	195,825	0
Strategic Waste Management Reserve	0	0	0	5,428	8,758	307	0	0	0	5,735
Underground Power Reserve	211,773	211,870	0	1,205	1,844	3,203	0	0	213,617	216,278
POS Reserve - Haynes Street Reserve	159,194	159,265	0	27,563	0	888	0	0	0	187,716
	11,982,490	11,931,460	4,532,133	1,641,100	100,001	64,974	(4,296,201)	(1,405,090)	12,318,423	12,233,563

CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 AS AT 31 MARCH 2022



**CITY OF VINCENT
NOTE 7 - RATING INFORMATION
FOR THE MONTH ENDED 31 MARCH 2022**



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
General Rate					
10902 Residential	245,429,636	0.0797	19,568,111	19,621,826	100.3%
182 Vacant Residential	4,265,470	0.0761	324,712	322,920	99.4%
1622 Other	124,588,530	0.0672	8,369,858	8,350,806	99.8%
46 Vacant Commercial	2,437,750	0.1282	312,447	350,064	112.0%
Minimum Rate					
6144 Residential @ \$1,241.00	78,076,012		7,633,391	7,624,704	99.9%
185 Vacant Residential @ \$1,170.00	1,822,160		183,690	216,450	117.8%
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	262,044	87.3%
Rates Waiver	0		(135,000)	(116,028)	85.9%
Total Amount Made up from Rates	458,505,588		36,745,248	36,820,826	
Non Payment Penalties					
Instalment Interest @ 5.5%			185,000	183,232	99.0%
Penalty Interest @ 8%			133,000	122,214	91.9%
Administration Charge - \$8 per instalment			150,000	132,780	88.5%
Interest Write Off			0	(2,077)	100.0%
			37,223,248	37,259,683	
Other Revenue					
Exempt Bins - Non Rated Properties			100,000	80,973	81.0%
Commercial / Residential Additional Bins			16,000	21,976	137.3%
Swimming Pools Inspection Fees			18,800	14,844	79.0%
			37,358,048	37,377,476	
Opening Balance				1,053,606	
Total Collectable			37,358,048	38,431,081	102.87%
Less					
Cash Received				37,297,113	
Rebates Allowed				(1,120,258)	
Rates write off				11,457	
ESL write off				624	
Rates Balance To Be Collected			37,358,048	2,242,146	6.00%
Add					
ESL Debtors				217,942	
Pensioner Rebates Not Yet Claimed				145,716	
ESL Rebates Not Yet Claimed				14,516	
Less					
Deferred Rates Debtors				(104,146)	
Current Rates Debtors Balance				2,516,174	



**CITY OF VINCENT
NOTE 8 - DEBTOR REPORT
FOR THE MONTH ENDED 31 MARCH 2022**

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	(3,200)	(3,432)	(15,936)	225,273	202,705
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	218,704	218,704
DEBTOR CONTROL - PROPERTY INCOME	35,094	4,028	0	5,218	44,339
DEBTOR CONTROL - RECOVERABLE WORKS	2,401	0	1,164	930	4,494
DEBTOR CONTROL - OTHER	86,121	59,078	0	99,415	244,614
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	0	0	0
DEBTOR CONTROL - PLANNING SERVICES FEES	380	(1,410)	1,410	705	1,085
DEBTOR CONTROL - GST	(132,502)	(42,103)	88,258	88,455	18
DEBTOR CONTROL - INFRINGEMENT	135,390	58,305	50,949	1,026,478	1,271,122
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(198,851)	(198,851)
IMPAIRMENT OF RECEIVABLES	0	0	0	(181,916)	(181,916)
TOTAL DEBTORS OUTSTANDING AS AT 31/03/2022	123,683	74,375	123,845	1,284,611	1,606,515
	7.7%	4.6%	7.7%	80.0%	
ACCRUED INCOME					156,794
ACCRUED INTEREST					47,371
PREPAYMENTS					866,490
TOTAL TRADE AND OTHER RECEIVABLES					2,677,169

PROPERTY INCOME, RECOVERABLE WORKS AND OTHER DEBTORS: 294,550

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728	Building Insurance 2018/19 & 2019/20	In the process to debt collection
23/02/2021	Kneil Constructions	930	Damaged to ROW 47 Redfern St	Liquidation - proof of debt sent
04/11/2016	C Cafarelli	28,600	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	12,514	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	20,085	Outstanding court costs awarded to COV	Have been handed over to FER
08/07/2019	R Cox	1,170	Breach of condition of hail hire	Sent to debt collection agency
28/11/2019	A Kindu	2,339	Damage/vandalism to hired venue	with debt collector
28/10/2021	K Beykpour	16,800	Court fines and costs 155 Walcott St	Have been handed over to FER
21/07/2021	M Stocco	906	Recoup salary overpayment	Final letter issued
13/10/2020	D Bianchi	15,000	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
BALANCE OF 90 DAY DEBTORS OVER \$500		106,872		
% AGING DEBT OVER 90 DAYS		36%		
HEALTH LICENCES DEBTORS: 202,705			INFRINGEMENT DEBTORS: 1,271,122	
BALANCE OF 90 DAY DEBTORS OVER \$500			Referred to FER	1,026,478
% AGING DEBT OVER 90 DAYS			BALANCE OF 90 DAY DEBTORS OVER \$500	1,026,478
			% AGING DEBT OVER 90 DAYS	81%
CASH IN LIEU PARKING DEBTORS: 218,704				
Payment plan: 3 out of 15 Debtors		14,306		
BALANCE OF 90 DAY DEBTORS OVER \$500		204,398		
% AGING DEBT OVER 90 DAYS		93%		

CITY OF VINCENT
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 31 MARCH 2022



	Original Budget 2021/22 \$	YTD Budget Mar-22 \$	YTD Actuals Mar-22 \$	YTD Actuals Mar-21 \$	Month Actuals Mar-22 \$	Month Actuals Mar-21 \$
ADMINISTRATION						
Revenue	0	0	1	0	(66,499)	0
Expenditure	0	0	0	310,134	66,499	34,552
Surplus/(Deficit)	0	0	1	310,134	0	34,552
SWIMMING POOLS AREA						
Revenue	2,209,329	1,678,942	1,816,232	1,313,288	197,511	116,511
Expenditure	(3,902,208)	(2,960,034)	(3,099,623)	(1,592,196)	(359,615)	(174,200)
Surplus/(Deficit)	(1,692,879)	(1,281,092)	(1,283,391)	(278,908)	(162,104)	(57,689)
SWIM SCHOOL						
Revenue	1,530,316	1,093,237	1,072,317	999,650	185,306	102,765
Expenditure	(1,062,548)	(790,176)	(756,070)	(710,383)	(101,985)	(81,004)
Surplus/(Deficit)	467,768	303,061	316,247	289,267	83,321	21,761
CAFÉ						
Revenue	0	0	0	0	0	0
Expenditure	0	0	(73)	(35,012)	(35)	(4)
Surplus/(Deficit)	0	0	(73)	(35,012)	(35)	(4)
RETAIL SHOP						
Revenue	611,116	523,334	511,292	471,451	44,527	44,079
Expenditure	(510,646)	(420,823)	(383,990)	(301,671)	(46,112)	(37,236)
Surplus/(Deficit)	100,470	102,511	127,302	169,780	(1,585)	6,843
HEALTH & FITNESS						
Revenue	1,662,874	1,248,024	1,637,883	1,098,141	189,493	130,219
Expenditure	(1,337,059)	(1,002,110)	(979,168)	(733,150)	(116,786)	(82,146)
Surplus/(Deficit)	325,815	245,914	658,715	364,991	72,707	48,073
GROUP FITNESS						
Revenue	610,362	459,020	581,501	399,083	66,146	49,192
Expenditure	(499,922)	(377,817)	(459,907)	(321,721)	(58,864)	(38,282)
Surplus/(Deficit)	110,440	81,203	121,594	77,362	7,282	10,910
AQUAROBICS						
Revenue	234,053	176,514	235,278	154,644	29,801	18,363
Expenditure	(234,347)	(179,161)	(126,427)	(86,903)	(17,205)	(9,562)
Surplus/(Deficit)	(294)	(2,647)	108,851	67,741	12,596	8,801
CRECHE						
Revenue	63,333	47,999	59,039	41,045	6,525	4,743
Expenditure	(288,747)	(216,640)	(207,106)	(158,221)	(25,153)	(16,042)
Surplus/(Deficit)	(225,414)	(168,641)	(148,067)	(117,176)	(18,628)	(11,299)
Net Surplus/(Deficit)	(914,094)	(719,691)	(98,821)	848,179	(6,446)	61,948
Less: Depreciation	(1,286,772)	(910,267)	(861,799)	(890,737)	(95,558)	(106,934)
Surplus/(Deficit)	372,678	190,576	762,978	1,738,916	89,112	168,882

