

7.1 FINANCIAL STATEMENTS AS AT 31 MAY 2023

Attachments: 1. Financial Statements as at 31 May 2023

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 31 May 2023 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 31 May 2023.

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 May 2023**:

Note	Description	Page
1.	Statement of Financial Activity by Nature or Type Report	1
2.	Net Current Funding Position	2
3.	Summary of Income and Expenditure by Service Areas	3-6
4.	Capital Expenditure including Funding graph and Capital Works Schedule	7-15
5.	Cash Backed Reserves	16
6.	Rating Information and Graph	17-18
7.	Debtors Report	19
8.	Beatty Park Leisure Centre Financial Position	20-21

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 2022/2023 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 May 2023 have been detailed in the variance comments report in **Attachment 1**.

Comments on the Statement of Financial Activity by Nature or Type (as at Attachment 1).

Revenue by Nature or Type (on page 1) is tracking higher than the YTD budgeted revenue by \$1,501,417 (2.4%). The following items materially contributed to this position:

- A favourable variance of \$1,217,612 in Fees and Charges mostly due to:
 - \$724,537 favourable car parking revenue and budget phasing
 - \$202,741 favourable Beatty Park enrolment, membership, and admission fee income
 - \$106,838 favourable Development and Design application fees due to an increase in applications received
 - \$69,500 favourable property lease income mostly due to timing.
- A favourable variance in Interest earnings of \$182,366 mostly due to higher than expected interest rates.
- A favourable variance in Rates revenue of \$182,366 mostly due to higher interim rates.

- A favourable variance in other revenue of \$149,537 mostly due to higher Container Deposit Scheme income.
- An unfavourable variance for Profit on Disposal of Assets of \$250,314 due to a timing variance of heavy and light fleet disposals.

Expenditure by Nature or Type (on page 1) is favourable, attributed by an under-spend of \$3,298,368 (5.4%). The following items materially contributed to this position:

- \$1,150,257 favourable Employee related costs mostly due to timing variances and vacancies.
- \$1,414,471 favourable Materials and Contracts mainly due to timing variances.
- \$392,670 favourable Depreciation expense due to a timing variance.
- \$145,633 favourable Other expenses due to a timing variance of fines lodgement fees.
- \$110,395 favourable Utility charges due to lower electricity costs.

Surplus Position – Year End 2022/23

The surplus brought forward to 2022/23 was \$6,676,946 with a favourable closing surplus position of \$7,997,066 at 31 May 2023.

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 Nature or Type Report (Note 1 Page 1)
This statement of financial activity shows revenue and expenditure classified by Nature or Type.
2. Net Current Funding Position (Note 2 Page 2)
'Net current assets' is the difference between the current assets and current liabilities, less committed assets and restricted assets.
3. Summary of Income and Expenditure by Service Areas (Note 3 Page 3-6)
This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.
4. Capital Expenditure and Funding Summary (Note 4 Page 7-15)
The full capital works program is listed in detail in Note 4 in **Attachment 1**. The attachment includes a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.
5. Cash Backed Reserves (Note 5 Page 16)
The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 31 May 2023 is \$15,705,907.
6. Rating Information (Note 6 Page 17-18)

The notices for rates and charges levied for 2022/23 were issued on 21 July 2022. *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	28 August 2022
Second Instalment	28 October 2022
Third Instalment	6 January 2023
Fourth Instalment	10 March 2023

The outstanding rates debtors balance at 31 May 2023 was \$1,489,211, excluding deferred rates of \$118,570. The outstanding rates percentage at 31 May 2023 was 3.54% compared to 3.56% for the same period last year.

7. Receivables (Note 7 Page 19)

Total trade and other receivables as at 31 May 2023 were \$3,173,909.

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

- \$1,437,585 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.
- \$195,673 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.

8. Beatty Park Leisure Centre – Financial Position report (Note 8 Page 20-21)

As at 31 May 2023, the Centre's operating surplus position was \$1,134,815 (excluding depreciation) compared to the prior YTD surplus amount of \$666,376. The surplus is predominantly driven by Swim School and 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 2022-2032*:

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 NATURE OR TYPE
 FOR THE PERIOD ENDED 31 MAY 2023



	Note	Revised Budget 2022/23 \$	YTD Budget 31/05/2023 \$	YTD Actual 31/05/2023 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus(Deficit)		6,676,946	6,676,946	6,676,946	0	0.0%
Revenue from operating activities						
Rates		39,980,329	39,980,329	40,165,277	184,948	0.5%
Operating Grants, Subsidies and Contributions		1,247,567	666,623	683,891	17,268	2.6%
Fees and Charges		21,679,846	19,915,392	21,133,004	1,217,612	6.1%
Interest Earnings		1,283,000	1,368,584	1,550,950	182,366	13.3%
Other Revenue		1,273,712	1,175,718	1,325,255	149,537	12.7%
Profit on Disposal of Assets		2,306,226	457,938	207,624	(250,314)	-54.7%
		<u>67,770,680</u>	<u>63,564,584</u>	<u>65,066,001</u>	<u>1,501,417</u>	<u>2.4%</u>
Expenditure from operating activities						
Employee Costs		(29,103,384)	(26,080,952)	(24,930,695)	1,150,257	-4.4%
Materials and Contracts		(22,252,093)	(18,888,450)	(17,473,979)	1,414,471	-7.5%
Utility Charges		(1,860,263)	(1,703,351)	(1,592,956)	110,395	-6.5%
Depreciation on Non-Current Assets		(12,151,458)	(11,257,954)	(10,865,284)	392,670	-3.5%
Interest Expenses		(540,835)	(455,189)	(459,537)	(4,348)	1.0%
Insurance Expenses		(647,958)	(593,978)	(593,978)	0	0.0%
Other Expenditure		(1,266,116)	(827,623)	(681,990)	145,633	-17.6%
Loss on Disposal of Assets		(779,978)	(779,978)	(690,688)	89,290	-11.4%
		<u>(68,602,085)</u>	<u>(60,587,475)</u>	<u>(57,289,107)</u>	<u>3,298,368</u>	<u>-5.4%</u>
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	(131,391)	(131,391)	0.0%
Add Back Depreciation		12,151,458	11,257,954	10,865,284	(392,670)	-3.5%
Adjust (Profit)/Loss on Asset Disposal		(1,526,248)	322,040	483,064	161,024	50.0%
		<u>10,625,210</u>	<u>11,579,994</u>	<u>11,216,957</u>	<u>(363,037)</u>	<u>-3.1%</u>
Amount attributable to operating activities		9,793,805	14,557,103	18,993,851	4,436,748	30.5%
Investing Activities						
Non-operating Grants, Subsidies and Contributions		2,454,098	2,067,438	736,609	(1,330,829)	-64.4%
Purchase Property, Plant and Equipment	4	(8,729,604)	(8,005,960)	(4,387,708)	3,618,253	-45.2%
Purchase Infrastructure Assets	4	(8,261,437)	(7,676,399)	(3,710,048)	3,966,352	-51.7%
Proceeds from Joint Venture Operations		1,666,666	833,333	1,666,668	833,335	100.0%
Proceeds from Disposal of Assets		1,458,000	1,458,000	298,998	(1,159,002)	-79.5%
Amount attributable to investing activities		(11,412,277)	(11,323,588)	(5,395,480)	5,928,108	-52.4%
Financing Activities						
Principal elements of finance lease payments		(70,602)	(70,602)	(88,252)	(17,650)	25.0%
Repayment of Loans		(1,501,877)	(1,401,137)	(1,401,141)	(4)	0.0%
Proceeds from New Loans		827,879	827,879	827,879	0	0.0%
Transfer to Reserves	5	(8,518,926)	(6,007,534)	(6,051,878)	(44,344)	0.7%
Transfer from Reserves	5	4,363,230	4,353,224	2,047,432	(2,305,792)	-53.0%
Amount attributable to financing activities		(4,900,296)	(2,298,170)	(4,665,960)	(2,367,790)	103.0%
Closing Funding Surplus(Deficit)		158,178	7,612,291	15,609,357	7,997,066	105.1%



CITY OF VINCENT

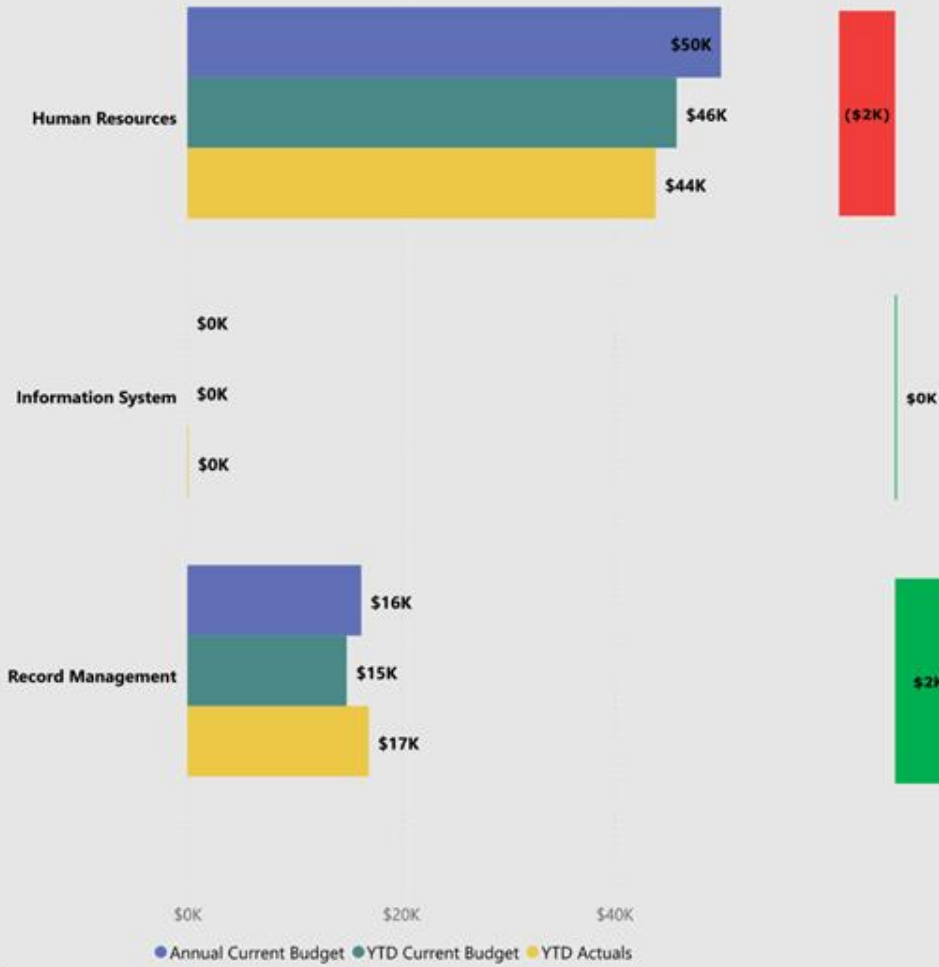
**CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 2 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 31 MAY 2023**

	Note	YTD Actual	PY Actual
		31/05/2023	31/05/2022
		\$	\$
Current Assets			
Cash Unrestricted		21,819,855	18,090,059
Cash Restricted		15,705,907	11,052,770
Investments		0	11,000
Receivables - Rates	6	1,489,211	1,472,747
Receivables - Other	7	3,173,909	2,455,515
Inventories		1,431,939	214,494
		<u>43,620,821</u>	<u>33,296,585</u>
Less: Current Liabilities			
Payables		(8,540,215)	(6,080,105)
Provisions - employee		(5,311,743)	(4,922,507)
		<u>(13,851,958)</u>	<u>(11,002,612)</u>
Unadjusted Net Current Assets		29,768,863	22,293,973
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	5	(15,705,907)	(11,052,770)
Less: Land held for sale		(1,251,293)	0
Less: Shares transferred from non current asset		0	(11,000)
Add: Current portion of long term borrowings		1,504,277	1,198,616
Add: Infringement Debtors transferred to non current asset		1,293,417	1,225,718
		<u>(14,159,506)</u>	<u>(8,639,436)</u>
Adjusted Net Current Assets		<u>15,609,357</u>	<u>13,654,537</u>

CITY OF VINCENT
NOTE 3 - SUMMARY OF INCOME AND EXPENDITURE
OFFICE OF THE CEO
 AS AT 31 MAY 2023



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



Net YTD Actuals vs YTD Current Budget



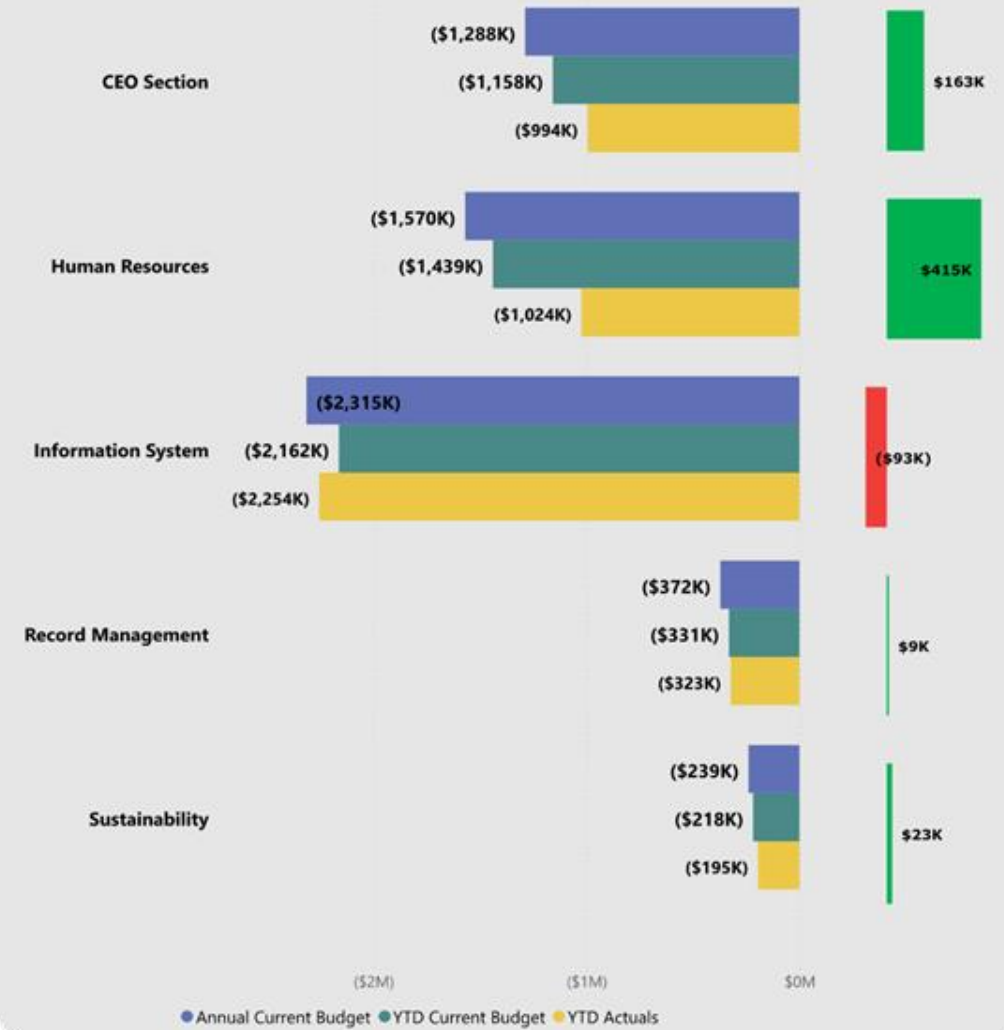
KEY VARIANCE COMMENTARY
 (\$20,000 and 10%)

CEO
 \$163k favourable expenditure mostly due to:
 -\$103k timing variance on Underground Power Project costs.
 -\$24k timing variance for council member related expenditure.

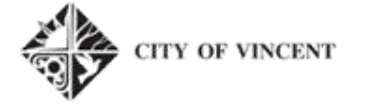
Human Resources
 \$415k favourable expenditure mostly due to:
 -\$300k favourable variance for vacant positions yet to be filled.
 -\$30k favourable timing variance for membership fees.
 -\$25k favourable timing variance for staff training \$13k and agency labour costs \$12k.
 - This is partially offset by higher paid parental leave payments \$14k.

Information System
 \$93k unfavourable expenditure due to:
 -\$403k unfavourable timing variance for consulting fees.
 This is partially offset by:
 -\$151k favourable timing variance for furniture and equipment purchases
 -\$140k favourable timing variance in employee costs for vacant positions yet to be filled.
 - All other variances are individually immaterial.

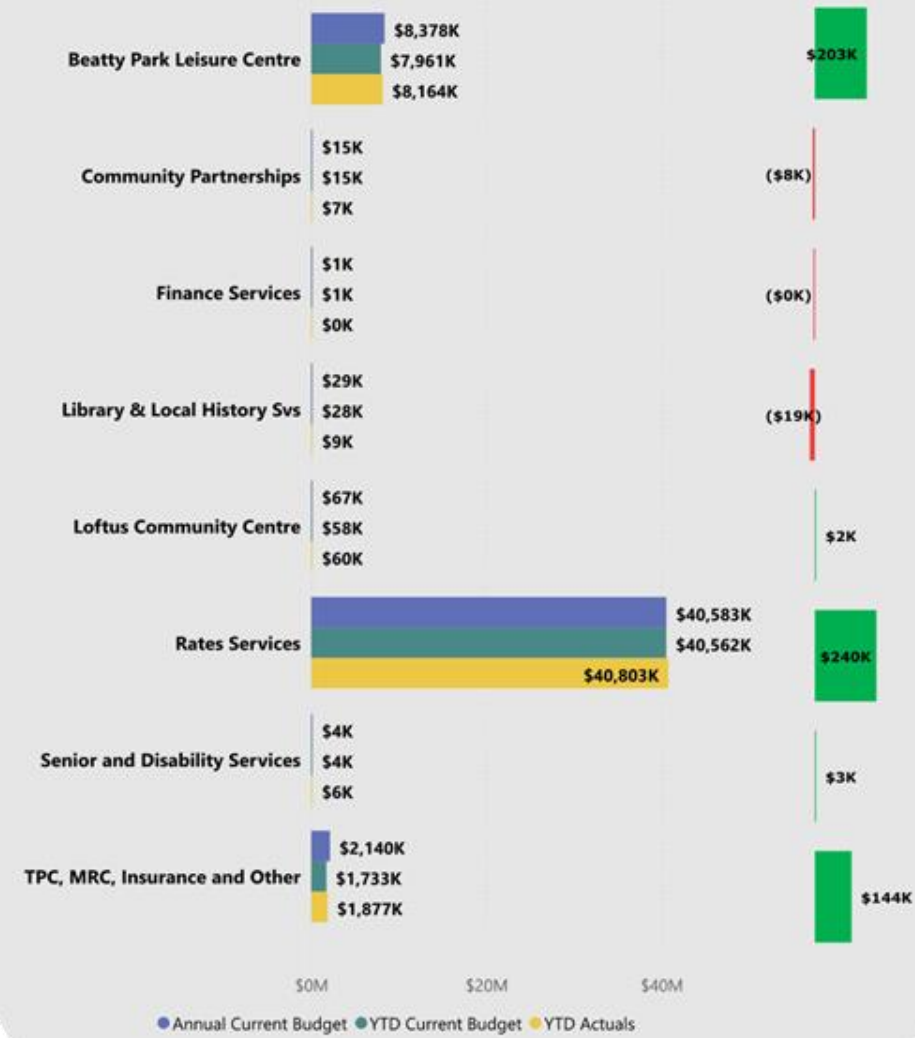
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 3 - SUMMARY OF INCOME AND EXPENDITURE
COMMUNITY & BUSINESS SERVICES DIRECTORATE
 AS AT 31 MAY 2023



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



KEY VARIANCE COMMENTARY
 (\$20,000 and 10%)

Beatty Park Leisure Centre
 \$203k favourable income mostly due to higher admission fees \$86k, enrolment fees \$70k and hire fees \$31k.

Community Partnership
 \$88k favourable expenditure due to:
 - \$45k timing variance for various programs and events.
 - \$26k favourable variance in employee costs due to a previous vacancies.

Customer Service
 \$81k favourable variance in employee costs mostly due to a vacant positions yet to be filled.

Library & Local History Services
 \$19k unfavourable income due to a timing variance on grants and subsidies of \$16k.
 \$82k unfavourable expenditure mostly due to a timing variance in employee costs.

CBS Directorate
 \$132k favourable variance in employee costs.

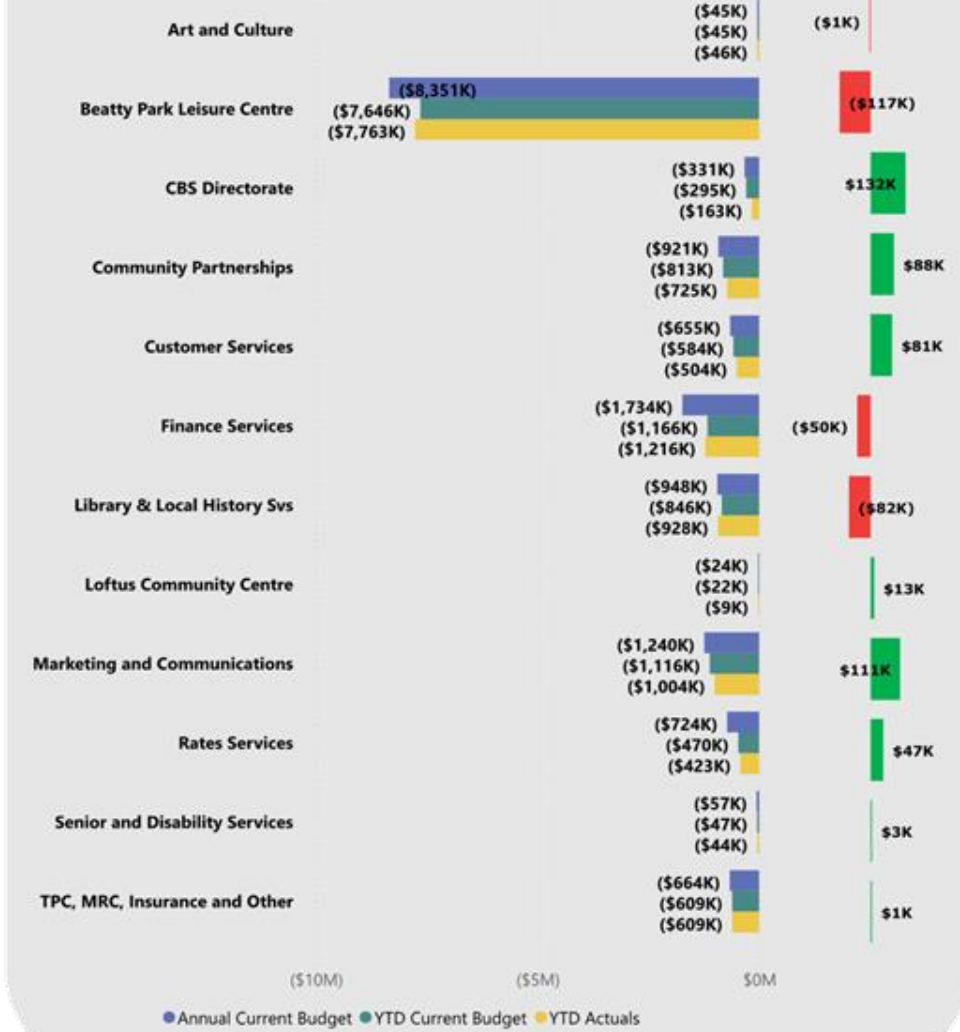
Finance Services
 \$50k unfavourable timing variance in employee costs.

Rates Services
 \$240k favourable income due higher than anticipated rates income

Marketing and Communication
 \$111k favourable expenditure due to timing variances for consultants \$13k, events and advertising expenses \$29k and timing variances for website maintenance and other expenses \$51k.

Other
 \$144k favourable income mostly due to higher interest rates than anticipated; this is partly offset by unfavourable timing variances for variable outgoings recoups \$4k.

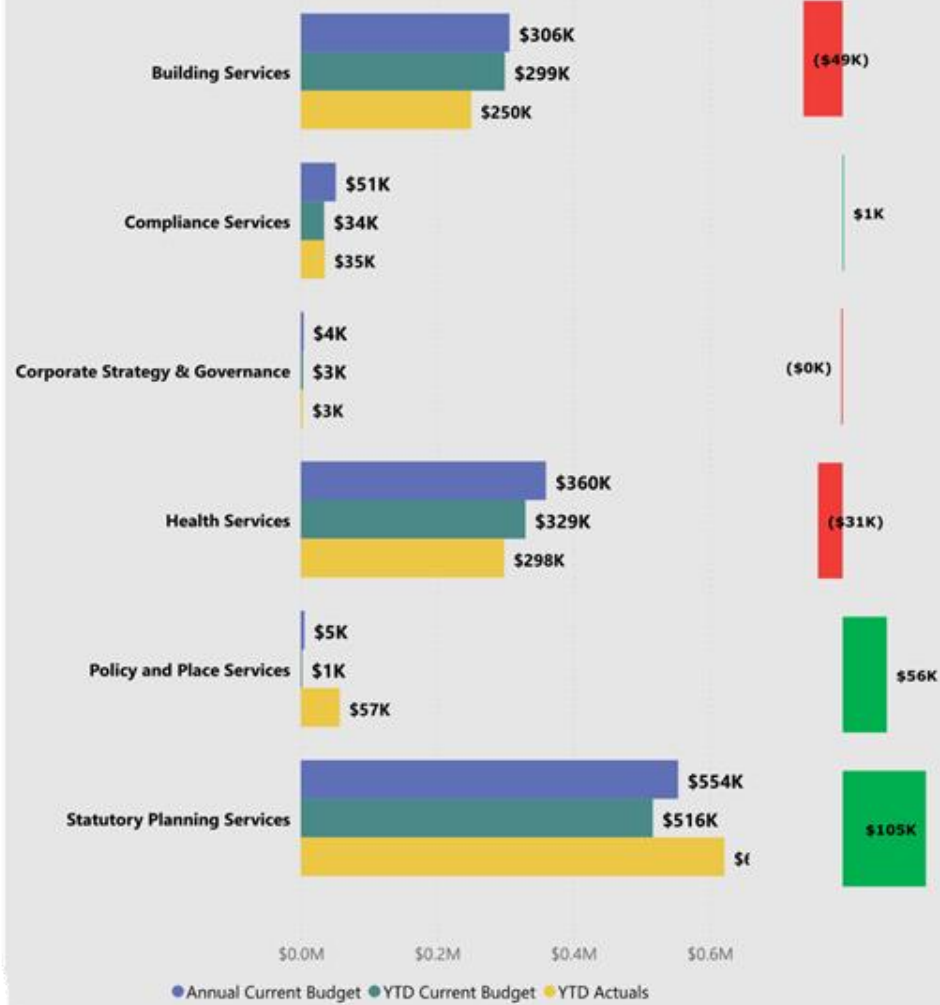
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 3 - SUMMARY OF INCOME AND EXPENDITURE
STRATEGY AND DEVELOPMENT DIRECTORATE
 AS AT 31 MAY 2023



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



Net YTD Actuals vs YTD Current Budget



KEY VARIANCE COMMENTARY
 (\$20,000 and 10%)

Building Services
 \$49k unfavourable income relating to building permit revenue mostly due to a decrease in building applications.
 \$66k favourable expenditure mostly in employee costs for vacant positions yet to be filled.

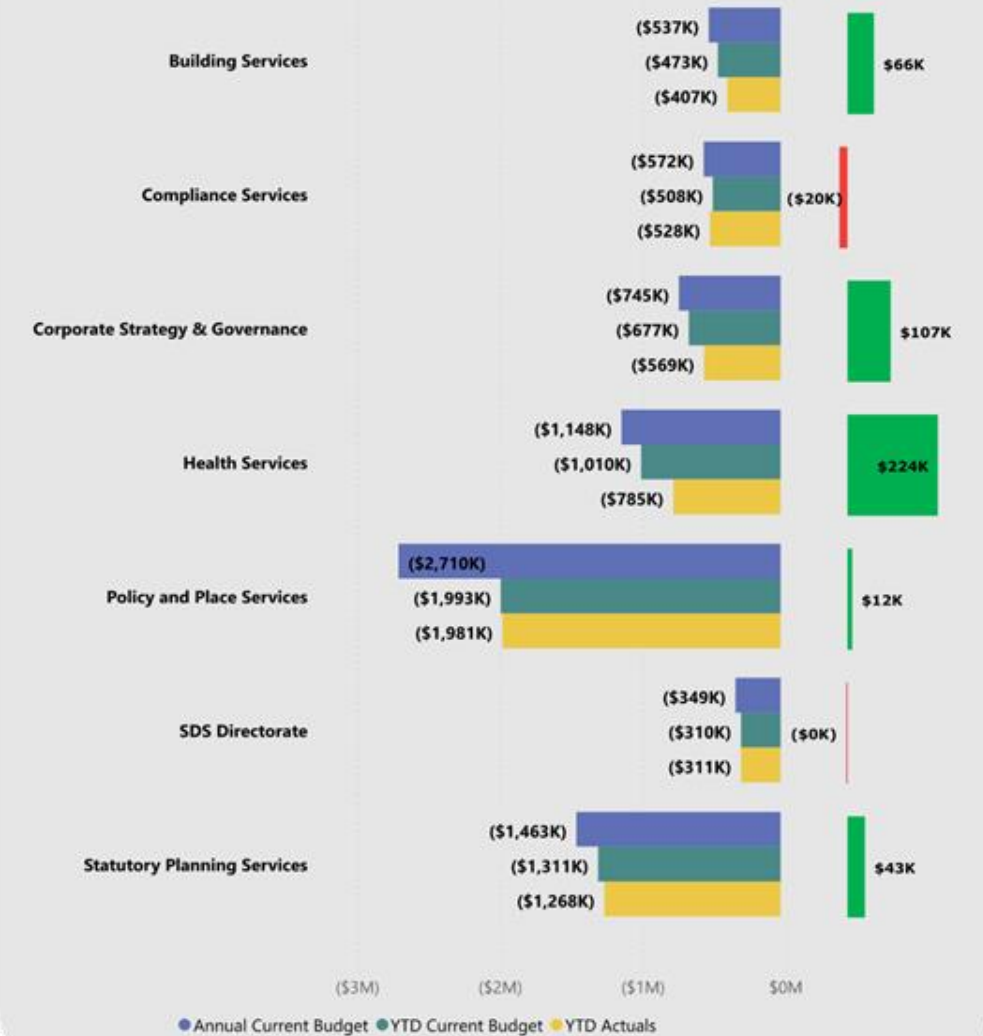
Corporate Strategy and Governance
 \$107k favourable expenditure variance mostly due to timing variances for audit fees \$56k, consultants \$35k and advertising \$18k.

Health Services
 \$31k unfavourable income mostly due to a timing variance for state grants and subsidies.
 \$224k favourable expenditure mostly due to timing variances in employee costs for vacant positions yet to be filled \$135k, legal fees \$15k and programs and events \$12k.

Policy and Place Services
 \$56k favourable income mostly due to timing variances for state grants and subsidies.
 \$12k favourable expenditure due to timing variances mostly for various programs and events \$59k partially offset by an unfavourable variance in employee costs \$47k.

Statutory Planning Services
 \$105k favourable income mostly due to higher income received from development application and panel fees.
 \$43k favourable expenditure mostly due to timing variances in legal fees \$32k, professional services \$12k and consultants \$11k.

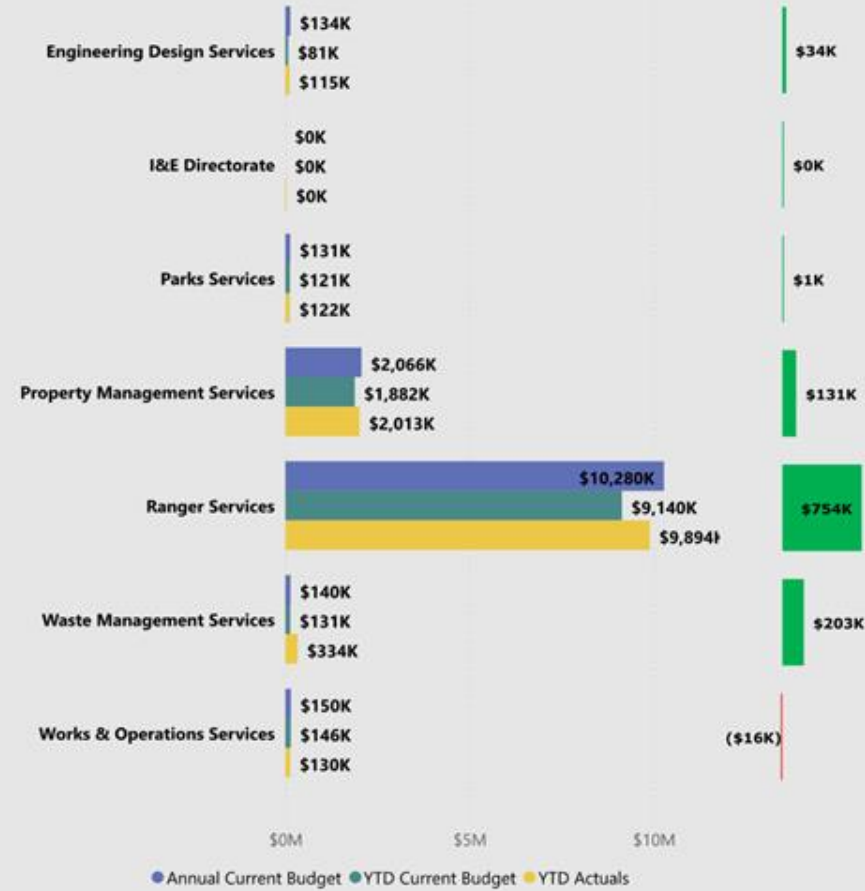
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 3 - SUMMARY OF INCOME AND EXPENDITURE
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE
 AS AT 31 MAY 2023



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



KEY VARIANCE COMMENTARY
 (\$20,000 and 10%)

I&E Directorate
 \$124k favourable expenditure mostly due to a \$62k timing variance in employee costs and \$41k in professional services expenditure.

Engineering Design Services
 \$256k favourable expenditure mostly due to:
 - \$136k favourable employee costs due to vacant positions yet to be filled.
 - favourable timing variances for street lighting electricity usage \$106K, parking and street name signs \$49k, agency labour costs \$15k and professional services \$11k.

Parks Services
 \$77k favourable expenditure mostly due to:
 - favourable timing variance in labour costs of \$368k and depreciation of \$56k.
 - Partially offset by \$347k unfavourable timing variance in materials and contracts.

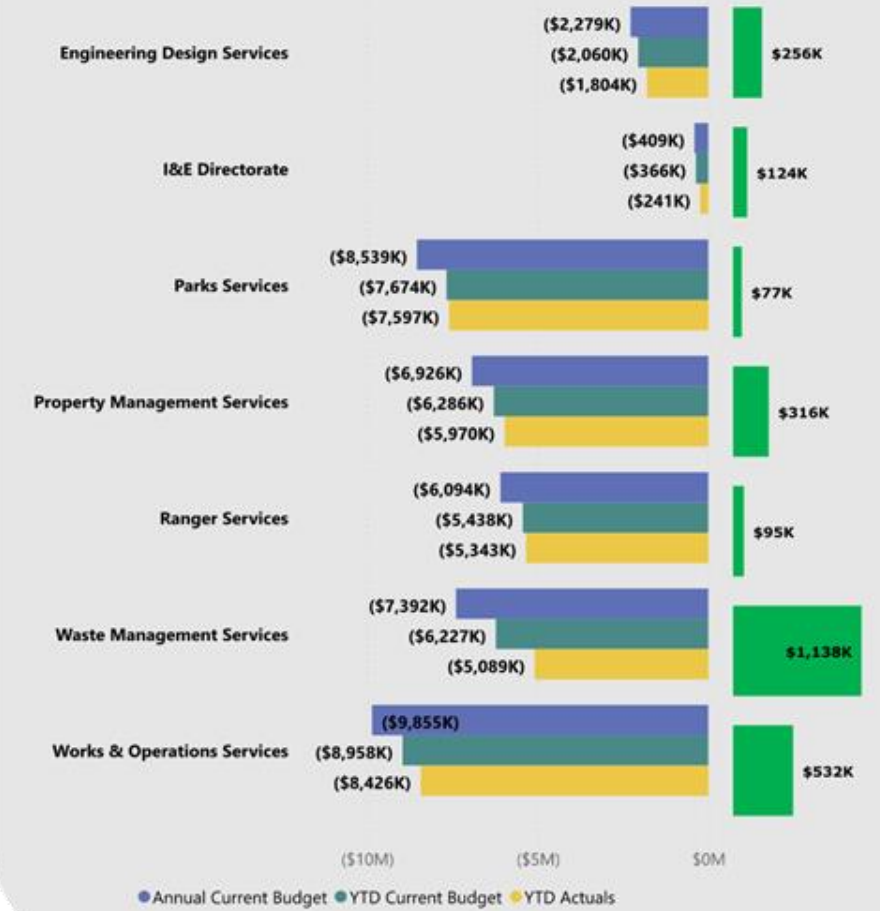
Property Management Services
 \$131k favourable income mostly due to timing variances property leases \$94k, hire fees \$29k and commercial parking permit income \$20k.
 \$316k favourable expenditure mostly due to timing variances in materials and contracts \$276k and employee costs \$55k.

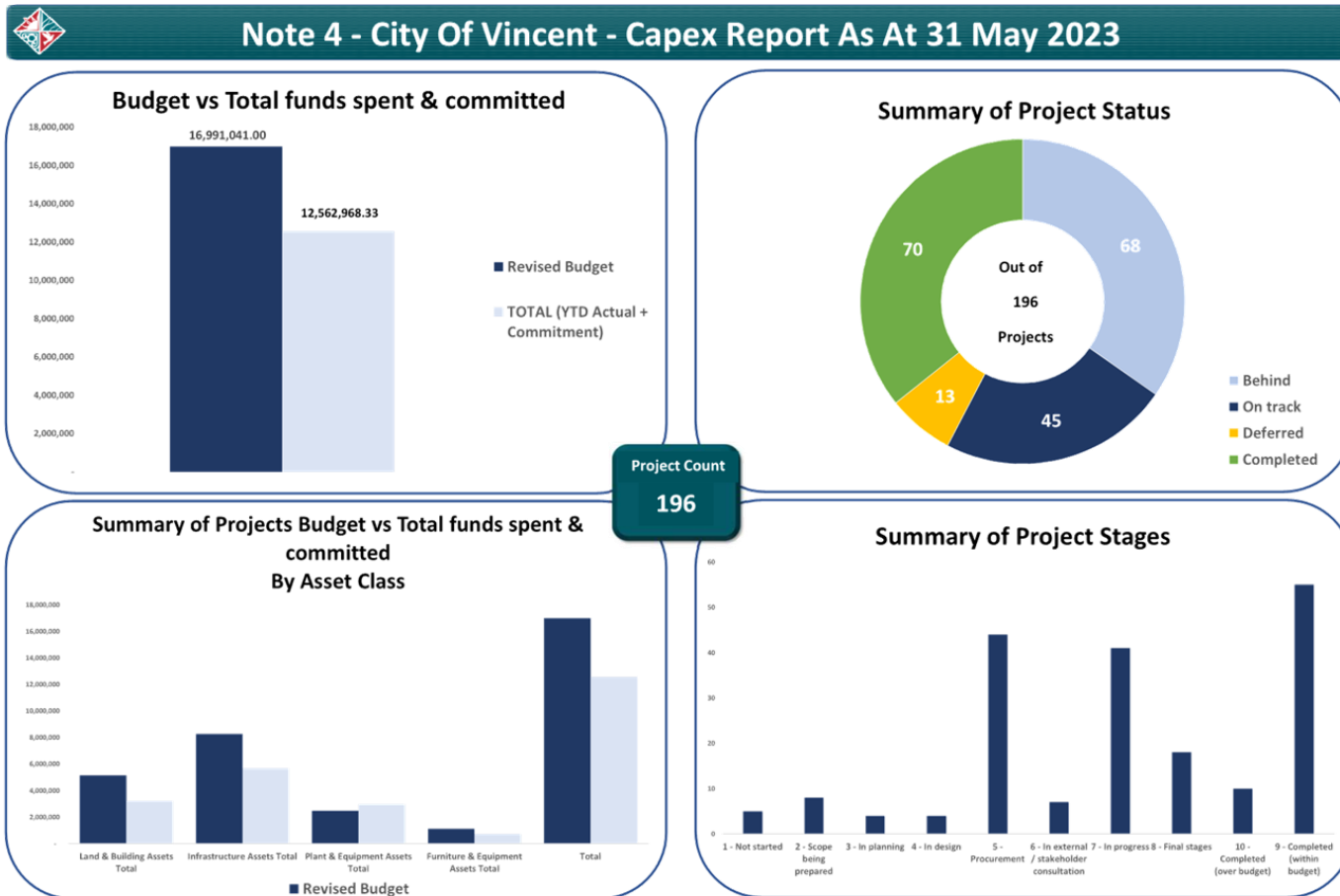
Ranger Services
 \$754k favourable income mainly due to higher car park revenue and budget phasing.

Waste Management Services
 \$203k favourable income mostly due to higher Container Deposit Scheme income.
 \$1,138k favourable expenditure mostly due to timing variances in materials and contracts \$1,028k, employee labour costs \$131k and operating initiatives and programs \$111k.

Works and Operations Services
 \$532k favourable expenditure mostly due to timing variances for depreciation \$424k, maintenance labour \$100k and employee costs \$32k.

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals







CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Land & Building Assets									
ADMIN CENTRE									
Administration Centre Renewals	50,000	50,000	5,600	44,400	42,580	48,180	On track	5 - Procurement	Works to commence in mid June 2023.
Lift Renewal - Administration & Civic Centre	10,000	10,000	4,760	5,240	-	4,760	Completed	9 - Completed (within budget)	
Admin Building - Additional Meeting Spaces	90,000	-	-	-	35,233	35,233	Behind	7 - In progress	Carry forward remaining funds for foyer and UAT upgrade
Waterproof external balcony area (water damage) - Civic Centre	80,000	80,000	63,852	16,148	-	63,852	Completed	9 - Completed (within budget)	Completed with surplus.
BEATTY PARK LEISURE CENTRE									
Beatty Park Leisure Centre – Construction & Fit Out Indoor Pool Changerooms	150,000	150,000	77,606	72,394	37,266	114,872	Behind	5 - Procurement	EOI closed. Evaluating process commenced.
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	468,615	399,164	229,597	169,567	87,989	317,586	On track	7 - In progress	Minor renewal works at Beatty park.
Beatty Park Leisure Centre – Heritage Grandstand Renewal	670,000	450,970	473,649	(22,679)	91,170	564,820	On track	8 - Final stages	Expected completion end of June 2023.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	278,130	278,130	255,501	22,629	-	255,501	Completed	9 - Completed (within budget)	Completed in January. Retention will be paid next FY.
Plant room remedial works	100,000	100,000	24,872	75,128	11,853	36,725	On track	2 - Scope being prepared	Replacing pool pumps and flooding to plant room
DEPARTMENT OF SPORTS AND RECREATION									
DLGSC HVAC, Plant & Fire Services Renewals	242,550	212,233	37,688	174,546	7,650	45,338	Behind	2 - Scope being prepared	Carry forward due to DLGSC's requirement to refurb.
DLGSC LED lighting upgrade/renewal	250,850	219,492	6,600	212,892	948	7,548	Behind	2 - Scope being prepared	Carry forward due to DLGSC's requirement to refurb.
Lift renewal and non fixed assets renewal	10,000	10,000	-	10,000	7,000	7,000	On track	7 - In progress	Ongoing discussion with Schindler (supplier)
Solar Photovoltaic Panel System Installation (Leased DLGSC Building)	125,000	109,375	26,312	83,063	95,680	121,992	Behind	7 - In progress	Waiting on Western Power approval.
LIBRARY									
Library Facility Renewals	20,000	20,000	19,877	123	-	19,877	Completed	9 - Completed (within budget)	
Upgrade Library counter to enhance customer service delivery	28,174	28,174	28,174	0	-	28,174	Completed	9 - Completed (within budget)	
MISCELLANEOUS									
Air Conditioning & HVAC Renewal - Loftus Recreation Centre (Leased Gymnastics WA)	15,000	15,000	16,096	(1,096)	-	16,096	Completed	10 - Completed (over budget)	
Air Conditioning & HVAC Renewal - Miscellaneous	50,000	50,000	26,117	23,883	22,966	49,083	On track	7 - In progress	In progress remaining airconditioning renewals.
Carpet Renewal - Subiaco Football Club (Leased)	30,000	30,000	25,800	4,200	-	25,800	Completed	9 - Completed (within budget)	
Forrest Park Croquet Club	18,000	18,000	16,438	1,562	-	16,438	Completed	9 - Completed (within budget)	
Gym roof repairs (Leased Belgravia)	50,000	50,000	45,690	4,310	-	45,690	Completed	9 - Completed (within budget)	
Hyde Park - Gazebo Renewal	17,000	17,000	16,959	41	-	16,959	Completed	9 - Completed (within budget)	
Hyde Park West Toilets & Kiosk	138,531	138,531	133,052	5,479	-	133,052	Completed	9 - Completed (within budget)	



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Leased Property Non Scheduled Renewal - Annual Provision	50,000	44,944	51,189	(6,245)	-	51,189	On track	8 - Final stages	Reactive renewals carried out on various lease properties
Leederville Oval Stadium - Electrical renewal - 3 boards	133,276	133,276	125,388	7,888	-	125,388	Completed	9 - Completed (within budget)	
Leederville Oval Stadium Facility Renewal (Leased)	355,000	284,375	35,683	248,692	102,688	138,372	Behind	5 - Procurement	Funds to be transferred to FY 24 for the grandstand roof project
Leederville Town Centre - Toilet Refurbishment	20,000	20,000	-	20,000	-	-	On track	3 - In planning	Will be completed in 2 weeks
Margaret Kindergarten - Toilet Upgrade	75,000	75,000	70,103	4,897	-	70,103	Completed	9 - Completed (within budget)	
Menzies Park Pavilion & Ablutions	140,282	140,282	127,967	12,315	11,340	139,307	Completed	9 - Completed (within budget)	
Miscellaneous Asset Renewal - City buildings	50,000	50,000	45,228	4,772	-	45,228	Completed	9 - Completed (within budget)	
Modifications to Litis Stadium Underpass	30,000	30,000	-	30,000	5,170	5,170	Behind	6 - In external / stakeholder consultation	On hold pending Heritage Council input to the project
North Perth Bowling Club	10,000	10,000	6,590	3,410	1,500	8,090	Behind	5 - Procurement	Ready for RFQ pending outcomes of CSRFF grant.
North Perth Town Hall - Kitchen and Toilet Renewal - Lesser Hall	120,000	120,000	1,448	118,552	99,817	101,265	On track	7 - In progress	Works commenced
North Perth Town Hall - Kitchen and Toilet Renewal - Main Hall	176,000	176,000	12,625	163,375	132,729	145,354	On track	7 - In progress	Works commenced
Replace electrical distribution boards - multiple buildings - post asbestos removal	15,000	14,813	14,370	443	-	14,370	Completed	9 - Completed (within budget)	
Solar Photovoltaic Panel System Installation (Leased Leederville Childcare Centre)	20,150	20,150	17,442	2,708	-	17,442	Completed	9 - Completed (within budget)	
Solar Photovoltaic Panel System Installation (Leased Tennis West - Robertson Park Tennis Centre)	29,900	29,900	-	29,900	-	-	Deferred	2 - Scope being prepared	Still in discussions with Tennis West regarding lease
Water and Energy Efficiency Initiatives	60,000	52,500	47,961	4,539	-	47,961	Completed	8 - Final stages	Water mapping at Loftus and installation of EV charging station at Beatty Park
Works Depot - Non fixed assets renewals	46,106	40,341	14,400	25,941	-	14,400	On track	7 - In progress	Depot works - painting, pressure cleaning and ceiling struts to be completed by June 2023
Works Depot - Replacement Box Gutters	10,000	10,000	4,163	5,837	-	4,163	On track	7 - In progress	
North Perth Community Centre Renewal Works	40,000	40,000	40,225	(225)	-	40,225	Completed	10 - Completed (over budget)	
Infrastructure Works - Litis Stadium	292,468	266,538	122,032	144,506	150,205	272,237	Behind	7 - In progress	Demolition progressing and replacement of electrical switchboard
Install dividing wall (Loftus Recreation Centre)	3,615	3,615	3,651	(36)	-	3,651	Completed	10 - Completed (over budget)	
Land & Building Assets Total	5,152,363	4,581,519	2,477,018	1,723,098	943,786	3,218,490			
Furniture & Equipment Assets									
INFORMATION TECHNOLOGY - FURNITURE AND EQUIPMENT									
Enterprise Applications upgrade	394,468	345,156	157,261	187,895	89,160	246,421	On track	7 - In progress	Works ongoing.
ICT infrastructure renewal (switches, UPS, audio visual, network links)	143,857	125,874	5,346	120,528	18,240	23,586	On track	7 - In progress	Works ongoing.
F&E ASSETS - LOFTUS RECREATION CENTRE									
Belgravia Leisure - Non Fixed Asset Renewal	-	-	15,930	(15,930)	-	15,930	Completed	10 - Completed (over budget)	Replacement of stove and fryer funded from Loftus Recreation Centre Reserve



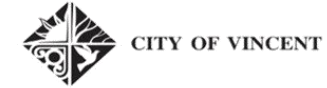
CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
BPLC - FURNITURE AND EQUIPMENT									
Beatty Park Leisure Centre - Non Fixed Assets Renewal - unplanned	160,397	150,000	74,198	75,802	62,498	136,696	On track	7 - In progress	Works ongoing
BPLC Non-Infrastructure Fixed Asset Renewal	140,378	131,770	63,411	68,359	3,548	66,959	On track	7 - In progress	Works ongoing.
BPLC - CCTV Server	30,000	-	25,312	(25,312)	-	25,312	Completed	9 - Completed (within budget)	Works completed
POLICY AND PLACE - F&E									
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	236,000	214,500	24,000	190,500	172,000	196,000	Behind	7 - In progress	Fabrication by artist.
Furniture & Equipment Assets Total	1,105,100	967,300	365,458	601,842	345,446	710,903			
Infrastructure Assets									
BANKS RESERVE MASTER PLAN - IMPLEMENTATION STAGE 1									
Banks Reserve Master Plan Implementation - Stage 1	550,000	393,750	430,978	(37,228)	107,977	538,955	On track	7 - In progress	Toilet to be installed mid June 2023 and supporting works following thereafter.
FY 23 - New public toilets, and other general improvements									
FY 24 - Walter's Brook Crossing, New picnic facilities, 'River Journeys' interpretation node, and complementary elements.									
BICYCLE NETWORK									
Construct Norfolk St N/S Route Stage 1	50,000	43,750	14,570	29,180	-	14,570	Completed	9 - Completed (within budget)	
Travel Smart Actions	10,500	10,500	-	10,500	4,790	4,790	Behind	3 - In planning	Carry forward due to resourcing constraints.
Florence/Strathcona/Golding Safe Active Street	25,546	25,546	33,070	(7,524)	-	33,070	Completed	10 - Completed (over budget)	
Design Bike Network Plan	60,000	52,500	55,096	(2,596)	50	55,146	On track	7 - In progress	June Council meeting for final report.
BLACK SPOT PROGRAM									
Broome/Wright - Instal Roundabout	250,000	250,000	1,600	248,400	-	1,600	Behind	6 - In external / stakeholder consultation	Carried forward due to drainage and service design (Western Power) issues.
Fitzgerald/Forrest - Ban right hand turns in/out of Forrest street. Seagull Island installed. Close median in Fitzgerald St.	40,000	40,000	1,600	38,400	1,710	3,310	Behind	6 - In external / stakeholder consultation	Delay due to community consultation
Fitzgerald/Lawley - Ban right turns out of Lawley by insalling half seagull island in Lawley st and narrow median island in Fitzgerald St	80,000	80,000	3,400	76,600	1,660	5,060	Behind	6 - In external / stakeholder consultation	Delay due to community consultation
William/Forrest - instal traffic island on eastern leg of Forrest St and provide additional STOP sign	17,000	17,000	1,600	15,400	-	1,600	On track	8 - Final stages	Will be completed by June 2023
Beaufort / Harold , Highgate	150,000	131,250	-	131,250	-	-	Deferred	6 - In external / stakeholder consultation	Delay due to community consultation
CAR PARK DEVELOPMENT									
Access and Inclusion (DAIP) – ACROD Parking Improvement Program	30,000	30,000	-	30,000	-	-	Behind	2 - Scope being prepared	Audit still underway
Accessible City Strategy Implementation (Action 3.3.1, 3.3.4 & 2.2.1)	505,000	505,000	131,873	373,127	21,878	153,751	Behind	7 - In progress	Engaging consultant to develop Link and Place Guidelines
HBF Stadium Car Park	49,250	49,250	-	49,250	-	-	Deferred	1 - Not started	Works to be done in FY24 due to FIFA Women's World Cup
Minor Capital Improvements of City Car Parks (General Provision)	36,425	36,425	13,979	22,446	1,392	15,371	On track	7 - In progress	Reactive works only, potentially for Fitzgerald CP



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

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DRAINAGE									
Britannia Reserve Main Drain Renewal Stages 1 & 2	21,670	-	-	-	-	-	Deferred	5 - Procurement	Works ongoing. Part of overall drainage strategy
Gully Soak-well installation program	108,279	94,745	23,569	71,176	-	23,569	Behind	7 - In progress	Works ongoing. Part of overall drainage strategy
Minor drainage improvement program	425,431	372,253	72,097	300,156	113,496	185,593	Behind	7 - In progress	Works ongoing. Part of overall drainage strategy
Mt Hawthorn West Catchment Drainage Improvements – Stage 1	40,000	40,000	-	40,000	-	-	Deferred	5 - Procurement	Works ongoing. Part of overall drainage strategy
HAYNES STREET RESERVE - IMPLEMENTATION STAGES 1 & 2									
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	340,000	277,192	62,808	25,518	302,711	Behind	7 - In progress	In progress. Plantings commence soon.
INFRASTRUCTURE MISCELLANEOUS									
North Perth Tennis Club - Upgrade of floodlighting to LED on two hard courts	8,716	8,716	-	8,716	-	-	Completed	9 - Completed (within budget)	
Public Open Space Strategy Implementation (Minor Works)	20,000	20,000	18,097	1,903	1,750	19,847	Completed	8 - Final stages	Awaiting final invoices for payment.
Tree Up Lighting	60,000	60,000	-	60,000	-	-	Deferred	3 - In planning	Carry forward
LITIS STADIUM									
Litis Stadium Floodlights	20,000	20,000	47,444	(27,444)	-	47,444	Completed	10 - Completed (over budget)	Cost overrun for installation of switchboards (2021/2022)
LOCAL ROADS PROGRAM									
Annual Local Roads Program	1,295,569	1,158,622	727,770	430,852	189,260	917,029	On track	7 - In progress	Most projects in final stages or completion
Guildford Rd - Walcott to East Parade	-	-	116,221	(116,221)	31,144	147,366	On track	8 - Final stages	COV works completed. Waiting MRWA line marking
Egina St-Berryman to Asby	-	-	78,013	(78,013)	44,127	122,140	On track	8 - Final stages	COV works completed 2nd april. Waiting MRWA line marking
Britannia Rd - Kalgoorlie to Brentham St	-	-	-	-	-	-	Deferred	1 - Not started	Deferred - not part of the 2023FY program
Dalmeny Street - Lord Street to Matson Lane	-	-	97,376	(97,376)	17,573	114,949	On track	8 - Final stages	COV works completed. Waiting MRWA line marking
Grosvenor Road - intersection of Beaufort Street	-	-	-	-	-	-	Completed	9 - Completed (within budget)	
Peach Street - View St to end	-	-	39,116	(39,116)	250	39,366	Completed	9 - Completed (within budget)	
Haynes Street - SBR to Eton	-	-	93,206	(93,206)	55,944	149,149	Completed	9 - Completed (within budget)	
Edinboro Street - Woodstock to No.46	-	-	41,183	(41,183)	500	41,683	Completed	9 - Completed (within budget)	
Dunedin Street- Ellesmere Street to Green Street	-	-	93,303	(93,303)	38,472	131,774	Completed	9 - Completed (within budget)	
Monmouth Street - York to William	-	-	-	-	-	-	Deferred	1 - Not started	Deferred - not part of the 2023FY program
Sekem Street - Alma to end	-	-	42,819	(42,819)	250	43,069	Completed	9 - Completed (within budget)	
Cleaver Street - Vincent to Carr	-	-	-	-	-	-	Deferred	1 - Not started	Deferred - not part of the 2023FY program
The Boulevard- Hawthorn Street to Anzac Road	-	-	61,595	(61,595)	500	62,095	Completed	9 - Completed (within budget)	
Hawthorn Street - The Boulevard to Coogee	-	-	64,938	(64,938)	500	65,438	Completed	9 - Completed (within budget)	
Beaufort Street	-	-	-	-	-	-	On track	9 - Completed (within budget)	
Oxford Street	-	-	-	-	-	-	On track	9 - Completed (within budget)	



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
OTHER ROADS									
Annual Roads to Recovery Program	233,740	233,740	141,898	91,842	48,766	190,664	Completed	9 - Completed (within budget)	Egina Street completed.
Thompson Street - Barnet Street to Loftus Street	2,000	1,750	-	1,750	-	-	Completed	9 - Completed (within budget)	Minor works completed as part of operational.
Egina Street - Beryman Street to Anzac Road	5,000	5,000	-	5,000	-	-	Completed	9 - Completed (within budget)	Minor works completed as part of operational.
MISCELLANEOUS									
Artlets - Public Art - Sculpture	40,000	40,000	-	40,000	40,000	40,000	On track	7 - In progress	Agreement with Artist recently finalised
Leederville Oval Stadium - Sports lights renewal (above \$344,205 - issue with funding - requires Council decision - grant has time limit)	30,000	30,000	33,321	(3,321)	-	33,321	Behind	4 - In design	Design completed. Transfer project funding to Reserve in MYBR.
MT HAWTHORN SKATE PARK									
Mt Hawthorn Skate Park - Youth Skate Facility (Election Commitment)	230,000	187,500	4,423	183,077	315,776	320,199	Behind	5 - Procurement	Tender recently awarded
PARKS - ECO ZONING PROGRAM									
Charles Veryard Reserve - Eco-zoning	20,000	20,000	27,641	(7,641)	3,700	31,341	On track	8 - Final stages	Implementation works commenced and to be completed by 30 June 2023
Edinboro Street Reserve	9,802	9,802	8,576	1,226	-	8,576	Completed	9 - Completed (within budget)	
Monmouth Street	9,916	9,916	1,780	8,136	-	1,780	Behind	6 - In external / stakeholder	On hold pending dividing fences issue.
Vincent / Bulwer Eco Zoning	10,000	10,000	-	10,000	-	-	On track	7 - In progress	Final stages of design. Consultation preparations underway.
PARKS - FENCING RENEWAL PROGRAM									
Forrest Park - renew perimeter bollards and fencing	40,000	40,000	39,478	522	-	39,478	Completed	9 - Completed (within budget)	
PARKS - FURNITURE RENEWAL PROGRAM									
Hyde Park - Renewal of path lighting poles	126,374	110,579	102,298	8,281	76,000	178,298	On track	7 - In progress	Installation works commenced
Keith Frame Reserve - Replace light poles	30,000	26,250	24,991	1,259	-	24,991	Completed	9 - Completed (within budget)	
PARKS - INFRASTRUCTURE RENEWAL PROGRAM									
Beatty Park Reserve Retaining Wall (Flood Mitigation)	50,000	50,000	46,338	3,662	-	46,338	Completed	9 - Completed (within budget)	
Britannia Reserve – Floodlight Repair	39,000	39,000	9,553	29,447	29,339	38,893	Completed	9 - Completed (within budget)	Awaiting on retention to be paid by EOFY
Charles Veryard Reserve - Flood Lighting	53,740	53,740	56,192	(2,452)	2,410	58,602	Completed	10 - Completed (over budget)	
Hyde Park - renew park furniture	10,000	10,000	10,600	(600)	-	10,600	Completed	10 - Completed (over budget)	



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
PARKS - IRRIGATION RENEWAL PROGRAM									
Birdwood Square - renew groundwater bore	45,000	45,000	-	45,000	47,085	47,085	On track	8 - Final stages	Works in progress
Brigatti Gardens - renew electrical cabinet	15,000	15,000	-	15,000	16,726	16,726	On track	7 - In progress	Works in progress
Les Lilleyman - upgrade in-ground irrigation system and electrical cabinet	180,000	180,000	136,992	43,008	-	136,992	On track	8 - Final stages	In-ground irrigation completed, awaiting install of electrical cabinet
Menzies Park - Replace Irrigation System	61,090	53,452	1,980	51,472	12,875	14,855	On track	8 - Final stages	In-ground irrigation completed, awaiting install of electrical cabinet
PARKS - PLAYGROUND/EXERCISE EQUIPMENT RENEWAL PROGRAM									
Braithwaite Park - replace various wooden nature play elements	50,000	50,000	425	49,575	46,800	47,225	On track	7 - In progress	Works to occur in June and to be completed by 30 June 2023
Britannia Reserve - replace playground soft fall	40,000	40,000	30,490	9,510	-	30,490	Completed	9 - Completed (within budget)	
Charles Veryard Reserve - replace exercise equipment	60,000	60,000	96	59,904	60,000	60,096	Behind	7 - In progress	Installation July/August - Carry forward
Forrest Park - replace exercise equipment (deferred from 2019/20)	43,208	43,208	41,208	2,000	-	41,208	Completed	9 - Completed (within budget)	
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	105,000	105,000	-	-	105,000	Completed	9 - Completed (within budget)	
Hyde Park - replace water playground shade sails	12,000	12,000	10,600	1,400	-	10,600	Completed	9 - Completed (within budget)	
Ivy Park - upgrade & replace playground equipment	90,000	90,000	66	89,934	90,000	90,066	Behind	7 - In progress	Installation July/August - Carry forward
Les Lilleyman - Playground and softfall replacement	115,000	115,000	115,000	-	-	115,000	Completed	9 - Completed (within budget)	
Lynton Street Reserve - Renew & replace playground equipment	80,000	80,000	68	79,932	80,000	80,068	Behind	7 - In progress	Installation July/August - Carry forward
Menzies Park - replace playground shade sails	8,000	8,000	7,880	120	-	7,880	Completed	9 - Completed (within budget)	
Oxford Street Reserve - renew wooden nature play elements	20,000	20,000	1,339	18,661	173	1,513	On track	7 - In progress	Minor remaining works and awaiting invoices
Menzies Park - replace exercise equipment	42,800	42,800	40,800	2,000	-	40,800	Completed	9 - Completed (within budget)	
Hobart/Auckland Street Reserve - Partial Playground Shadesail Replacement	7,500	7,500	7,150	350	-	7,150	Completed	9 - Completed (within budget)	
Multicultural Federation Gardens - Partial Playground Shadesail Replacement	5,500	5,500	5,180	320	-	5,180	Completed	9 - Completed (within budget)	
PARKS AND RESERVES									
Greening program - Project locations to be determined	200,000	175,000	59,182	115,818	34,340	93,522	On track	7 - In progress	Planting in progress in winter including Macedonia carpark
Wayfinding Implementation Plan - Stage 1	198,000	198,000	-	198,000	-	-	Behind	5 - Procurement	
PUBLIC OPEN SPACE STRATEGY - IMPLEMENTATION									
RIGHTS OF WAY									
Laneway Lighting Program	40,000	40,000	-	40,000	-	-	Behind	3 - In planning	Laneways listed in the laneway register to be addressed. Intended implementation to begin March.
Rights of Way Rehab Program - Program based upon the most recent condition assessment survey	150,000	150,000	16,019	133,981	4,529	20,548	Behind	7 - In progress	Ongoing works.



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
ROADWORKS - REHABILITATION (MRRG PROGRAM)									
Annual MRRG Program	-	-	-	-	-	-	On track	7 - In progress	Mostly delivered.
Fitzgerald St (1) - Bulwer to Vincent	107,387	107,387	108,542	(1,155)	25,143	133,685	Completed	10 - Completed (over budget)	
Fitzgerald St (2) - Newcastle to Carr	123,496	123,496	115,526	7,970	9,384	124,910	Completed	10 - Completed (over budget)	
Oxford St - Richmond to Vincent	150,388	150,388	43,711	106,677	172,853	216,564	On track	8 - Final stages	
Green St - Merredin to London	291,161	291,161	2,460	288,701	-	2,460	Behind	6 - In external / stakeholder consultation	Project cancelled due to City of Stirling does not agree to co-fund project. Grants returned to MRWA in May 2023.
Beaufort St (1) Fore to Brisbane	57,101	57,101	62,679	(5,578)	10,207	72,886	Completed	8 - Final stages	Line marking stage, awaiting on MRWA
Beaufort St (2) - Bulwer to Lincoln	110,897	110,897	136,811	(25,914)	48,011	184,822	Completed	8 - Final stages	Line marking stage, awaiting on MRWA
Walcott St (WB) - Fitzgerald to William	250,651	250,651	244,972	5,679	-	244,972	Completed	8 - Final stages	Line marking stage, awaiting on MRWA
ROBERTSON PARK DEVELOPMENT PLAN - STAGE 1									
Refurbish Courts to accommodate multisports and LED lighting upgrade	0	-	-	-	-	-	Deferred	1 - Not started	Deferred - Multisports courts to be done in 2024FY.
SLAB FOOTPATH PROGRAM									
Footpath Upgrade and Renewal Program (Annual)	290,526	254,212	118,904	135,308	1,940	120,845	On track	7 - In progress	Ongoing works.
STREET FURNITURE									
Replacement and Renewal of 94 Bus Shelters (50 shelters derive income from advertising)	46,651	40,817	-	40,817	-	-	Behind	4 - In design	Condition assessment for all bus shelters completed. Funds to be spent with PTA in 2024FY.
STREET LIGHTING									
Beaufort St - Art Deco Median Lighting Renewal	220,000	220,000	-	220,000	93,000	93,000	On track	5 - Procurement	Expected early June 2023
Street Lighting Renewal Program - allocated annually	69,107	60,466	16,056	44,410	1,208	17,264	On track	7 - In progress	Ongoing works.
STREETSCAPE IMPROVEMENTS									
Streetscape Improvements Program - allocated annually	84,850	84,850	82,959	1,891	-	82,959	Completed	9 - Completed (within budget)	
TRAFFIC MANAGEMENT PROGRAM									
40kph trail - finalisation report	20,000	20,000	2,221	17,779	-	2,221	Completed	9 - Completed (within budget)	
40kph zone implementation (ACS) with MRWA	50,000	50,000	-	50,000	-	-	On track	4 - In design	Main Roads funding 100%
Alma/Claverton Local Area Traffic Management	32,981	28,861	25,616	3,245	18,659	44,275	On track	8 - Final stages	
Britannia Road Improvements	40,000	40,000	-	40,000	-	-	Deferred	4 - In design	Carry forward to next year - Council report due on next steps.
Loftus and Vincent Pedestrian improvements, design 22/23. Implement 23/24	30,000	30,000	-	30,000	-	-	Deferred	2 - Scope being prepared	Design to be done in house
Minor Traffic Management Improvements - allocated annually	146,051	127,792	11,400	116,392	8,733	20,133	On track	7 - In progress	Carry forward to fund shovel ready projects in 2023-2024
Harold and Lord St Intersection	22,850	19,992	-	19,992	-	-	Deferred	7 - In progress	Council report due in June and awaiting MRWA extension of time review.
Infrastructure Assets Total	8,261,437	7,676,399	3,710,048	4,347,755	1,767,137	5,679,497			



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD) Actual + Commitment	Status	Stage	Commentary
Plant & Equipment Assets									
ASSETS - BP LEISURE CENTRE									
Gym equipment - Strength and Group Fitness Equipment, Cardio and Fans	778,141	778,141	778,140	1	-	778,140	Completed	9 - Completed (within budget)	
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME									
Light Fleet - Annual Allocation (Trade-in value of \$648k in FY2024. Further trade-in's for future years)	383,000	383,000	36,310	346,690	900,453	936,763			
P1265 - Toyota Corolla Hybrid	-	-	-	-	-	-	Completed	9 - Completed (within budget)	
P1263 - Toyota Corolla Hybrid	40,000	40,000	-	40,000	25,000	25,000	Behind	5 - Procurement	Vehicle ordered.
P1267 - Toyota Camry Hybrid SL	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1264 - Toyota Camry	28,000	28,000	-	28,000	33,936	33,936	Behind	5 - Procurement	Vehicle ordered.
P1268 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	Behind	5 - Procurement	Vehicle ordered.
P1269 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	Behind	5 - Procurement	Vehicle ordered.
P1270 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P2171 - Toyota Corolla Hybrid Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1272 - Nissan Leaf BEV Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1273 - Nissan Leaf BEV Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1274 - Nissan Leaf BEV Hatch	25,000	25,000	-	25,000	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1275 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	Behind	5 - Procurement	Vehicle ordered.
P1276 - Toyota Corolla Hybrid Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1277 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	Behind	5 - Procurement	Vehicle ordered.
P1278 - Toyota Corolla Hybrid Sedan	25,000	25,000	-	25,000	25,000	25,000	Behind	5 - Procurement	Vehicle ordered.
P1279 - Toyota Camry Hybrid SL	28,000	28,000	-	28,000	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1280 - Toyota Corolla Hybrid Sedan	25,000	25,000	-	25,000	25,000	25,000	Behind	5 - Procurement	Vehicle ordered.
P2182 - Toyota Hilux Workmate Ttop	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P2200 - VOLKSWAGEN Caddy Maxi TDI250	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P2201 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2202 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2203 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2204 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2205 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2206 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2207 - Nissan Navara Dual Cab	-	-	-	-	35,880	35,880	Behind	5 - Procurement	RFQ. Est 6 months
P2208 - Nissan Navara	-	-	-	-	64,558	64,558	Behind	5 - Procurement	RFQ. Est 6 months
P2209 - VW Caddy Maxi TDI250	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P2210 - Nissan Navara Dual Cab	-	-	-	-	35,880	35,880	Behind	5 - Procurement	RFQ. Est 6 months
P1258 - AS6287 - Toyota Corolla Hybrid Hatch - 1GQT268	23,500	23,500	-	23,500	34,430	34,430	Behind	5 - Procurement	Vehicle ordered.
P1262 - AS6297 - Toyota Corolla Hybrid - 1GRY421	23,500	23,500	23,390	111	-	23,390	Completed	9 - Completed (within budget)	
P2198 - AS6318 - 1GSL453-Nissan Navara	-	-	-	-	64,558	64,558	Behind	5 - Procurement	Vehicle ordered.
P2199 - AS6322 - Nissan Navara dual cab 1GTK364	-	-	-	-	35,880	35,880	Behind	5 - Procurement	Vehicle ordered.
P2179 - ASS159 - Hyundai TQ iLoad 3s - 1EYK726	40,000	40,000	12,920	27,080	-	12,920	Completed	9 - Completed (within budget)	
P2190 - AS6113 - Mitsubishi Triton 4x2 GLX - 1GJL089	-	-	-	-	42,033	42,033	Behind	5 - Procurement	Vehicle ordered.
P2194 - AS6292 - Nissan Navara 4x2 - 1GRN511	-	-	-	-	42,033	42,033	Behind	5 - Procurement	Vehicle ordered.
P2195 - AS6293 - Nissan Navara 4x2 - Parks - 1GRN512	-	-	-	-	42,033	42,033	Behind	5 - Procurement	Vehicle ordered.
P2196 - AS6294 - Nissan Navara 4x2 - Parks - 1GRN513	-	-	-	-	42,033	42,033	Behind	5 - Procurement	Vehicle ordered.



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 31 MAY 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
MAJOR PLANT REPLACEMENT PROGRAM									
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	337,000	337,000	-	337,000	336,040	336,040	Behind	7 - In progress	ETA delivery September 2023
Heavy Fleet Replacement Program	306,000	306,000	157,764	148,236	146,340	304,104	Completed	8 - Final stages	Delivered March 2023
- Single Axle Truck, Bin & Infrastructure Deliveries (Hybrid)							Behind	7 - In progress	Potential delivery early 2024FY
- Single Axle Truck (Eng. Maint.)							Completed	9 - Completed (within budget)	
- Mower/Ride On Kubota							Completed	9 - Completed (within budget)	
- Trailer - Tilt (small)							Completed	9 - Completed (within budget)	
Road Sweeper - 1EBC003 - P3762-AS3554	385,000	385,000	385,000	-	-	385,000	Completed	9 - Completed (within budget)	
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	163,000	163,000	162,007	994	-	162,007	Completed	9 - Completed (within budget)	
MISCELLANEOUS - PLANT AND EQUIPMENT									
Parking Infrastructure Renewal Program	120,000	105,000	26,013	78,988	26,012	52,025	On track	7 - In progress	Installation in process.
Plant & Equipment Assets Total	2,472,141	2,457,141	1,545,233	911,908	1,408,845	2,954,078			
Grand Total	16,991,041	15,682,359	8,097,756	7,584,604	4,465,213	12,562,968			

Summary	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
		\$	\$	%
Land and Buildings	5,152,363	4,581,519	2,477,018	51.9%
Infrastructure Assets	8,261,437	7,676,399	3,710,048	55.1%
Plant and Equipment	2,472,141	2,457,141	1,545,233	37.5%
Furniture and Equipment	1,105,100	967,300	365,458	66.9%
Total	16,991,041	15,682,359	8,097,756	52.3%

FUNDING	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	7,887,834	6,975,818	4,186,838	46.9%
Cash Backed Reserves	4,363,230	4,353,224	2,047,432	53.1%
Capital Grants, Contributions and Loans	3,281,977	2,895,317	1,564,488	52.3%
Other (Disposals/Trade In)	1,458,000	1,458,000	298,998	79.5%
Total	16,991,041	15,682,359	8,097,756	52.3%



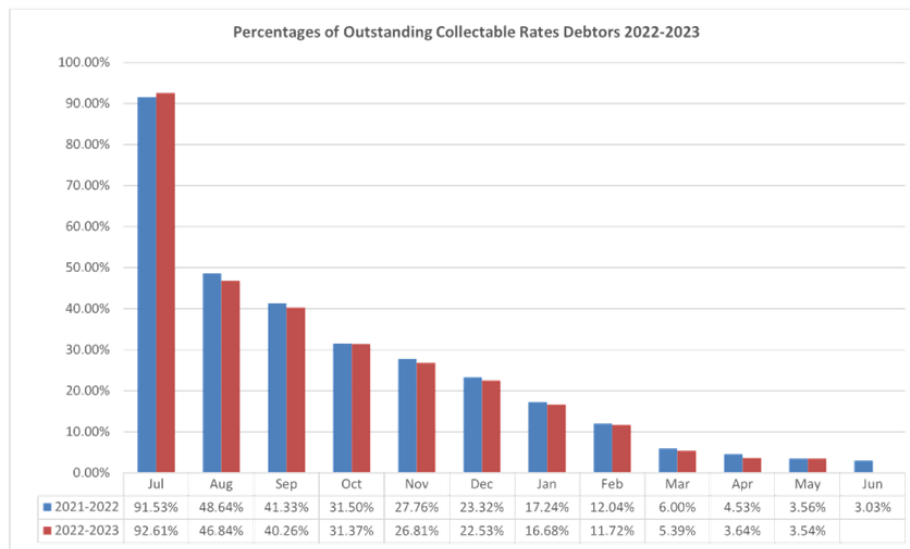
CITY OF VINCENT
NOTE 5 - CASH BACKED RESERVES
AS AT 31 MAY 2023

Reserve Particulars	Budget	Actual	Budget	YTD Actual	Budget	YTD Actual	Budget	YTD Actual	Budget	Actual
	Opening Balance 01/07/2022	Opening Balance 01/07/2022	Transfers to Reserve 30/06/2023	Transfers to Reserve 31/05/2023	Interest Earned 30/06/2023	Interest Earned 31/05/2023	Transfers from Reserve 30/06/2023	Transfers from Reserve 31/05/2023	Closing Balance 30/06/2023	Closing Balance 31/05/2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Beatty Park Leisure Centre Reserve	102,898	102,898	200,000	200,000	5,926	6,890	(100,000)	(100,000)	208,824	209,788
Cash In Lieu Parking Reserve	1,457,574	1,457,574	72,000	18,262	22,112	11,977	(772,500)	(150,443)	779,186	1,337,370
DSR Office Building Reserve	219,307	219,307	0	0	229	148	(211,475)	(6,600)	8,061	212,855
Leederville Oval Reserve	96,153	96,153	0	0	1,932	1,352	(30,000)	(25,800)	68,085	71,705
Loftus Community Centre Reserve	37,660	37,660	100,000	100,000	4,021	4,189	0	0	141,680	141,849
Loftus Recreation Centre Reserve	219,341	219,341	60,000	59,368	6,698	5,560	(50,000)	(45,690)	236,039	238,579
Parking Facility and Equipment Reserve	107,182	107,182	0	0	3,130	2,193	0	0	110,313	109,375
Plant and Equipment Reserve	131	131	0	0	1	0	(83)	0	50	131
State Gymnastics Centre Reserve	131,596	131,596	12,000	11,353	3,756	2,788	(15,000)	(15,000)	132,351	130,736
Waste Management Plant and Equipment Res	223,599	223,599	0	0	6,531	4,577	0	0	230,130	228,176
Tamala Park Land Sales Reserve	1,930,361	1,930,361	1,250,000	833,334	92,889	82,297	0	0	3,273,250	2,845,992
Asset Sustainability Reserve	5,283,774	5,283,774	3,150,926	3,431,344	175,030	140,116	(2,442,172)	(1,293,058)	6,167,558	7,562,178
Percent for Art Reserve	332,907	332,907	0	0	4,291	40	(186,000)	(24,000)	151,198	308,947
Land and Building Acquisition Reserve	301,642	301,642	0	0	8,810	6,174	0	0	310,452	307,816
Strategic Waste Management Reserve	29,148	29,148	0	0	851	941	0	0	30,000	30,089
Hyde Park Lake Reserve	162,525	162,525	0	0	4,780	3,425	0	0	167,305	165,950
Public Open Space Reserve - Land Sales	653,071	653,071	900,000	148,256	39,811	40,263	(190,000)	0	1,402,883	841,590
Underground Power Reserve	215,555	215,555	2,285,000	848,409	66,725	47,327	(216,000)	(109,724)	2,351,280	1,001,567
POS Reserve - Haynes Street	197,036	197,036	39,000	39,000	2,476	2,295	(150,000)	(277,117)	88,512	(38,786)
Total	11,701,460	11,701,460	8,068,926	5,689,326	450,000	362,552	(4,363,230)	(2,047,432)	15,857,156	15,705,907

CITY OF VINCENT
 NOTE 6 - RATING INFORMATION
 AS AT 31 MAY 2023



CITY OF VINCENT



CITY OF VINCENT
 NOTE 6 - RATING INFORMATION
 FOR THE MONTH ENDED 31 MAY 2023



CITY OF VINCENT

	Rateable Value	Rate in Dollar Cents	Budget	Actual	Rates Levied to Budget %
	\$		\$	\$	%
Rate Revenue					
<i>General Rate</i>					
10,981 Residential	248,447,916	0.0858	21,212,405	21,314,346	100.5%
194 Vacant Residential	4,616,900	0.0819	378,170	378,170	100.0%
1626 Other	127,522,443	0.0723	9,218,597	9,218,598	100.0%
41 Vacant Commercial	2,587,150	0.1379	356,768	356,794	100.0%
<i>Minimum Rate</i>					
6098 Residential @ \$1,335.32	77,356,652	0.0858	8,145,514	8,142,781	100.0%
195 Vacant Residential @ \$1,180	2,054,440	0.0819	230,100	230,100	100.0%
162 Other @ \$1,288.73	1,973,252	0.0723	208,774	208,774	100.0%
0 Vacant Other @ \$1,631.65		0.1379	0	0	0.0%
Interim Rates	0		300,000	327,894	109.3%
Rates Waiver	0		(140,000)	(12,181)	8.7%
Total Amount Made up from Rates	464,558,753		39,910,329	40,165,277	
Non Payment Penalties					
Instalment Interest @ 5.5%			185,000	208,017	112.4%
Penalty Interest @ 8%			120,000	140,515	117.1%
Administration Charge - \$8 per instalment			140,000	133,120	95.1%
Legal Costs Recovered			10,000	11,389	113.9%
Interest Write Off			(2,000)	(341)	17.1%
			40,363,329	40,657,977	
Other Revenue					
Exempt Bins - Non Rated Properties			80,798	80,426	99.5%
Commercial / Residential Additional Bins			21,852	21,496	98.4%
Swimming Pools Inspection Fees			63,000	63,916	101.5%
			40,528,979	40,823,814	
Opening Balance				779,244	
Total Collectable			40,528,979	41,603,058	102.65%
Less					
Cash Received				41,829,271	
Rebates Allowed				(1,169,026)	
Rates Write Off				0	
ESL write off				0	
Rates received in advance				(490,990)	
Rates Balance To Be Collected			40,528,979	1,433,803	3.54%
Add					
ESL Debtors				103,586	
Pensioner Rebates Not Yet Claimed				60,271	
ESL Rebates Not Yet Claimed				10,121	
Less					
Deferred Rates Debtors				(118,570)	
Current Rates Debtors Balance				1,489,211	



CITY OF VINCENT
NOTE 7 - DEBTOR REPORT
FOR THE MONTH ENDED 31 MAY 2023

DESCRIPTION	CURRENT \$	31-59 DAYS \$	60-89 DAYS \$	OVER 90 DAYS \$	BALANCE \$
DEBTOR CONTROL - HEALTH LICENCES	(2,050)	(885)	(1,228)	148,953	144,790
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	195,673	195,673
DEBTOR CONTROL - PROPERTY INCOME	33,262	4,338	406	6,511	44,517
DEBTOR CONTROL - RECOVERABLE WORKS	1,325	0	0	(395)	930
DEBTOR CONTROL - OTHER	76,698	3,450	(500)	80,274	159,922
DEBTOR CONTROL - PLANNING SERVICES FEES	70	34	28	75	207
DEBTOR CONTROL - GST	(94,331)	72,270	(932)	(155,418)	(178,411)
DEBTOR CONTROL - INFRINGEMENT	206,325	186,243	111,081	933,937	1,437,585
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(219,546)	(219,546)
IMPAIRMENT OF RECEIVABLES	0	0	0	(218,023)	(218,023)
TOTAL DEBTORS OUTSTANDING AS AT 31/05/2023	221,298	265,449	108,854	772,042	1,367,643
	16.2%	19.4%	8.0%	56.5%	

ACCRUED INCOME	183,668
ACCRUED INTEREST	521,941
PREPAYMENTS	1,100,658
TOTAL TRADE AND OTHER RECEIVABLES	3,173,909

PROPERTY INCOME, RECOVERABLE WORKS AND OTHER DEBTORS: 205,575			DEBT DETAILS	Comments
DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT		
11/03/2019	Tennis Seniors Western Australia	5,728	Building Insurance 2018/19 & 2019/20	In the process to debt collection
03/02/2023	Floreat Athena Soccer Club	783	Power recoup	Reminder sent - addressing query
23/02/2021	Kre8 Constructions	930	Damaged to ROW 47 Redfern St	Liquidation - proof of debt sent
04/11/2016	C Cafarelli	27,535	Breaches of Planning Development Act	\$150 Monthly Repayment in progress from 8/02/22
21/01/2019	Matthew Slinger	10,094	Outstanding court costs awarded to COV	\$200 Fortnightly Repayment in progress
09/07/2019	R Cox	1,170	Breach of condition of hall hire	Sent to debt collection agency
28/11/2019	A Kindu	2,339	Damage/vandalism to hired venue	Sent to debt collection agency
28/10/2021	K Beykpour	18,800	Court fines and costs 155 Walcott St	Have been handed over to FER
13/10/2020	D Bianchi	15,000	Court fines and costs re: 193-195 Scarborough	\$200 Monthly suspended by FER till further notice
BALANCE OF 90 DAY DEBTORS OVER \$500		82,379		
% AGING DEBT OVER 90 DAYS		40%		
INFRINGEMENT DEBTORS: 1,437,585				
Referred to FER		933,937		
% AGING DEBT OVER 90 DAYS		65%		



CITY OF VINCENT

CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 31 MAY 2023

	Original Budget 2022/23 \$	YTD Budget May-23 \$	YTD Actuals May-23 \$	YTD Actuals May-22 \$	Month Actuals May-23 \$	Month Actuals May-22 \$
ADMINISTRATION						
Revenue	0	0	0	(321,215)	(58,308)	(44,276)
Expenditure	0	0	0	321,215	58,308	44,276
Surplus/(Deficit)	0	0	0	0	0	0
SWIMMING POOLS AREA						
Revenue	2,648,555	2,522,536	2,773,389	2,137,937	219,292	157,359
Expenditure	(4,276,443)	(3,953,330)	(4,627,870)	(3,866,224)	(447,094)	(368,263)
Surplus/(Deficit)	(1,627,888)	(1,430,794)	(1,854,481)	(1,728,287)	(227,802)	(210,904)
SWIM SCHOOL						
Revenue	1,913,804	1,784,646	1,863,700	1,365,516	179,236	144,660
Expenditure	(1,373,703)	(1,226,834)	(1,234,653)	(938,700)	(127,270)	(96,912)
Surplus/(Deficit)	540,101	557,812	629,047	426,816	51,966	47,748
CAFÉ						
Revenue	0	0	0	0	0	0
Expenditure	0	0	0	(91)	(22)	0
Surplus/(Deficit)	0	0	0	(91)	(22)	0
RETAIL SHOP						
Revenue	654,802	636,248	636,479	574,816	41,514	31,142
Expenditure	(531,159)	(501,187)	(493,545)	(467,523)	(35,269)	(23,124)
Surplus/(Deficit)	123,643	135,061	142,934	107,293	6,245	8,018
HEALTH & FITNESS						
Revenue	1,954,741	1,872,455	2,344,440	1,958,397	221,688	167,053
Expenditure	(1,300,526)	(1,174,300)	(1,277,944)	(1,202,501)	(115,439)	(113,039)
Surplus/(Deficit)	654,215	698,155	1,066,496	755,896	106,249	54,014
GROUP FITNESS						
Revenue	703,796	670,746	819,746	693,703	77,376	58,890
Expenditure	(713,114)	(636,284)	(709,843)	(568,333)	(66,544)	(53,474)
Surplus/(Deficit)	(9,318)	34,462	109,903	125,370	10,832	5,416
AQUAROBICS						
Revenue	280,923	268,849	338,801	283,306	30,993	25,466
Expenditure	(152,736)	(138,091)	(197,661)	(173,224)	(17,902)	(16,656)
Surplus/(Deficit)	128,187	130,758	141,140	110,082	13,091	8,810
CRECHE						
Revenue	73,129	69,146	84,353	70,259	7,961	5,808
Expenditure	(328,063)	(293,365)	(315,021)	(253,172)	(29,718)	(23,590)
Surplus/(Deficit)	(254,934)	(224,219)	(230,668)	(182,913)	(21,757)	(17,782)
Net Surplus/(Deficit)	(445,994)	(98,765)	4,371	(385,834)	(61,198)	(104,680)
Less: Depreciation	(1,130,424)	(1,041,192)	(1,130,444)	(1,052,210)	(109,712)	(95,096)
Surplus/(Deficit)	684,430	942,427	1,134,815	666,376	48,514	(9,584)

CITY OF VINCENT
 NOTE 8 - STATEMENT OF FINANCIAL ACTIVITY
 BY SERVICE - GRAPH
 AS AT 31 MAY 2023

