

## 11.3 FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2021

**Attachments:** 1. Financial Statements as at 30 September 2021

**RECOMMENDATION:**

That Council **RECEIVES** the Financial Statements for the month ended 30 September 2021 as shown in Attachment 1.

**PURPOSE OF REPORT:**

To present the statement of financial activity for the period ended 30 September 2021.

**BACKGROUND:**

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

**DETAILS:**

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **30 September 2021**: -

| Note | Description  | Page  |
|------|--|-------|
| 1.   | Statement of Financial Activity by Program Report and Graph            | 1-3   |
| 2.   | Statement of Comprehensive Income by Nature or Type Report             | 4     |
| 3.   | Net Current Funding Position   | 5     |
| 4.   | Summary of Income and Expenditure by Service Areas                     | 6-15  |
| 5.   | Capital Expenditure including Funding graph and Capital Works Schedule | 16-23 |
| 6.   | Cash Backed Reserves   | 24    |
| 7.   | Rating Information and Graph   | 25-26 |
| 8.   | Debtors Report   | 27    |
| 9.   | Beatty Park Leisure Centre Financial Position                          | 28    |

**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 \$295,743 (5.5%). The following items materially contributed to this position:

- A favourable Variance of \$232,673 due to higher than anticipated revenue collected from parking infringements and fines (**Transport**)
- A favourable Variance of \$191,362 due to a grant received for the Library Services and an increase in administration fees, usage fees and charges (**Recreation and Culture**)
- An unfavourable Variance of \$193,121 due to timing variance in issuing of food premises licences (**Health**)

**Revenue by Nature or Type** (on page 4) is tracking slightly higher than the YTD budgeted revenue by \$281,181 (0.7%). The following items materially contribute to this position:

- A favourable Variance of \$364,488 – higher than anticipated variable recoups and building licences (**Other Revenue**).
- An unfavourable variance of \$165,227 due to delay in opening of indoor swimming pool resulting in reduced admission fees and merchandise sales (**Fees and Charges**).

**Expenditure by Program** (on page 1) is favourable, attributed by an under-spend of \$2,661,928 (12.8%) compared to the YTD budget. The following items materially contributed to this position:

- An under-spend of \$1,193,594 mainly contributed by timing variances of maintenance works at various City facilities, various works in parks and reserves and due to delay in opening of swimming pool **(Recreation and Culture)**.
- A favourable variance of \$926,466 mainly contributed by timing variances of works relating to waste collection, tipping costs and recycling services **(Community Amenities)**.
- A favourable variance of \$135,369 because of budget to actuals timing variance relating to Legal fees and subscriptions costs, IT software maintenance and records management costs. **(Governance)**.
- A favourable variance of \$130,219 mainly contributed by a timing variance in utility charges for street lighting and maintenance costs relating to carpark operations **(Transport)**.

**Expenditure by Nature or Type** (on page 4) is favourable, attributed by an under-spend of \$2,661,930(12.8%). The following items materially contributed to this position:

- There is an under-spend of \$2,204,870 (17.4%) primarily attributed by timing variances of works and reversal of accrual amounts relating to expenditure for works completed in the last financial year **(Materials and Contracts)**. The following items materially contributed to this position:
  - Operating projects within multiple areas of \$650,620 relating to timed phasing of strategic planning programs and leisure planning programmes.
  - Waste services - \$562,994 relating to tipping, bulk verge & recycling costs.
  - Maintenance works - \$480,000 relating to building maintenance; various sites & street cleaning works.
  - Information Technology software licences - \$282,668 relating to timed phasing of purchases.
- Employee costs reflect a favourable variance of \$211,208 mainly attributed to the following items:
  - Under-spend in staff training courses and agency labour costs, compared to budget
  - Vacant staff positions within business units yet to be filled.
  - Savings at Beatty Park because of delay in opening of the new swimming pool resulting in less than anticipated required staff.
- There is an under-spend of \$190,123 contributed by cumulative timing variances of works across multiple areas that are individually immaterial. **(Other expenditure)**

### Surplus Position – Year End 2020/2021

The surplus position brought forward at the beginning of 2021/2022 (from Year End 2020/2021) is \$7,730,738, compared to the adopted budget amount of \$5,166,974. The actual opening surplus figure will be adjusted once the year audit has been finalised in November 2021.

### Transactions of Note

The Statement of Financial Activity (Note 1 Page 1) shows that the City of Vincent has drawn down on the WA Treasury Corporation (WATC) loan of \$7,083,333 to facilitate a payment to the Mindarie Regional Council to exit the Resource Recovery Facility (RRF) agreement as of 31 August 2021. The City of Vincent was a one twelfth partner in this arrangement. More information on the end of the RRF waste processing agreement can be found at [Resource Recovery Facility - Mindarie Regional Council \(mrc.wa.gov.au\)](https://www.mrc.wa.gov.au).

The City of Vincent estimated the exit payment to be \$7,500,000, however the final exit agreement was lower at \$7,083,333. The WATC loan has a 10-year cost of \$7,538,420, as compared to the original business case estimate of \$8,200,000.

This is one of three changes made to the City of Vincent's waste services in 2022, which are:

1. Exit the Resource Recovery Facility agreement;
2. Start FOGO service (Food Organics and Garden Organics); and
3. Exit delivery of Commercial Waste.

The WATC loan will be repaid by savings generated from waste service efficiencies. From Year 2 to Year 10, waste service changes will deliver an annual (average) saving to expenditure of \$347,000, after repayments have been made to the WATC loan. The 10 year Net Present Value for the waste services business case is \$2.4M.

### Content of Statement of Financial Activity

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

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

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

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

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

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

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

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 -15)

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 16 - 23)

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

|                                | Adopted<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Remaining<br>Budget<br>% |
|--------------------------------|-------------------------|---------------------|---------------------|--------------------------|
| Land and Buildings             | 9,328,220               | 465,000             | 847,762             | 90.9%                    |
| Infrastructure Assets          | 7,831,761               | 195,000             | 982,101             | 87.5%                    |
| Plant and Equipment            | 2,991,056               | 0                   | 77,024              | 97.4%                    |
| Furniture and Equipment        | 2,007,673               | 100,000             | 144,782             | 92.8%                    |
| <b>Total</b>                   | <b>22,158,710</b>       | <b>760,000</b>      | <b>2,051,669</b>    | <b>90.7%</b>             |
|                                |                         |                     |                     |                          |
|                                |                         |                     |                     |                          |
| FUNDING                        | Adopted<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Remaining<br>Budget<br>% |
| Own Source Funding - Municipal | 10,240,502              | 320,000             | 1,902,219           | 81.4%                    |
| Cash Backed Reserves           | 3,365,850               | 440,000             | 8,875               | 99.7%                    |
| Capital Grant and Contribution | 7,249,525               | 0                   | 112,847             | 98.4%                    |
| Other (Disposals/Trade In)     | 1,302,833               | 0                   | 27,728              | 97.9%                    |
| <b>Total</b>                   | <b>22,158,710</b>       | <b>760,000</b>      | <b>2,051,669</b>    | <b>90.7%</b>             |

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

6. Cash Backed Reserves (Note 6 Page 24)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve.

The provisional balance as at 30 September 2021 is \$11,893,081.

#### 7. Rating Information (Note 7 Page 25 -26)

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:

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

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

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

The outstanding rates debtors balance as at 30 September 2021 was \$16,578,034 excluding deferred rates of \$109,217.

The outstanding rates percentage as at 30 September 2021 was 41% compared to 47% 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 27)

Total trade and other receivables as at 30 September 2021 were \$2,153,706.

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

- \$1,437,702 relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

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

As a result, a doubtful debts provision has also been raised for:

- \$181,310 has been provided for doubtful debt (Current – Up to 12 months).
- \$194,671 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).
- The debtors provision for the 2020/21 financials will be reviewed during the year end audit process.
- \$232,869 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

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

- 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked; or
- Midnight, 1 May 2023.

- Tenancy related debts have been dealt with in accordance with the direction approved by the City's COVID-19 Committee.
- Health licenses debtors are being followed up with final reminders. Thereafter, the debts will be sent to the debt collectors for further follow up.

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 28)

As of 30 September 2021, the Centre's operating surplus position was \$397,941 (excluding depreciation) compared to the YTD budgeted surplus amount of \$37,339.

10. Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 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 30 September 2021 have been detailed in the variance comments report in **Attachment 1**.

**CONSULTATION/ADVERTISING:**

Not applicable.

**LEGAL/POLICY:**

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

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

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

**RISK MANAGEMENT IMPLICATIONS:**

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

**STRATEGIC IMPLICATIONS:**

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

Innovative and Accountable

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

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

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

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

**SUSTAINABILITY IMPLICATIONS:**

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

**PUBLIC HEALTH IMPLICATIONS:**

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

**FINANCIAL/BUDGET IMPLICATIONS:**

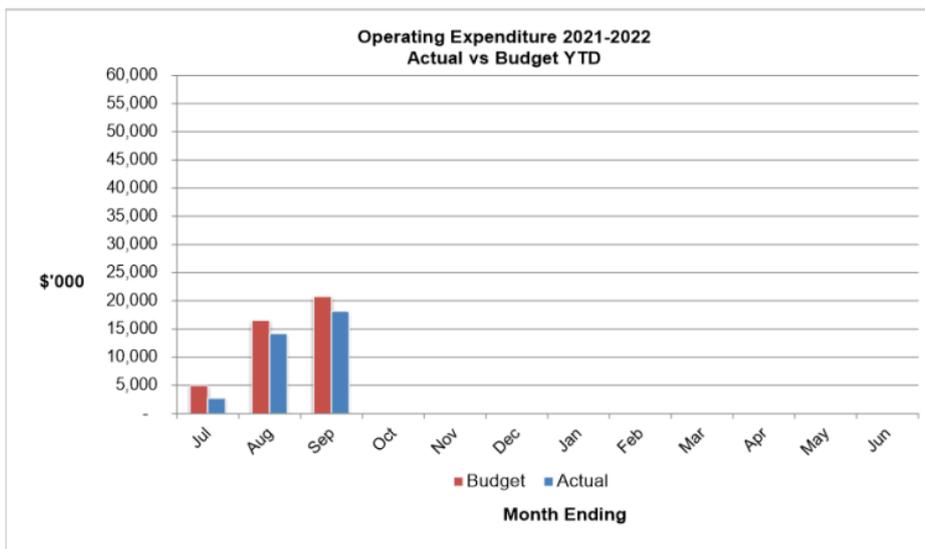
The June provisional monthly financials are still to be finalised and audited. Once the audit has been completed this will be presented to Council and will result in the opening balances being updated.

CITY OF VINCENT  
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
BY PROGRAM  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

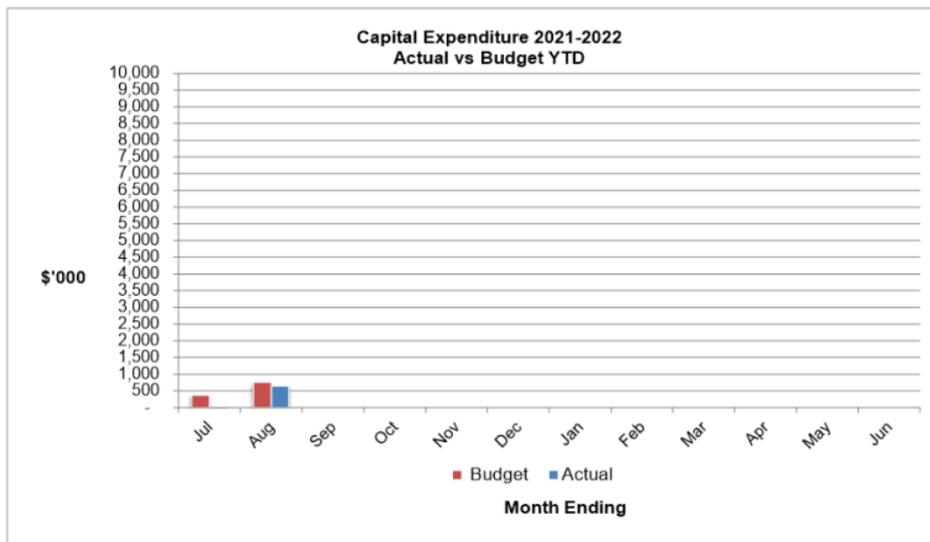
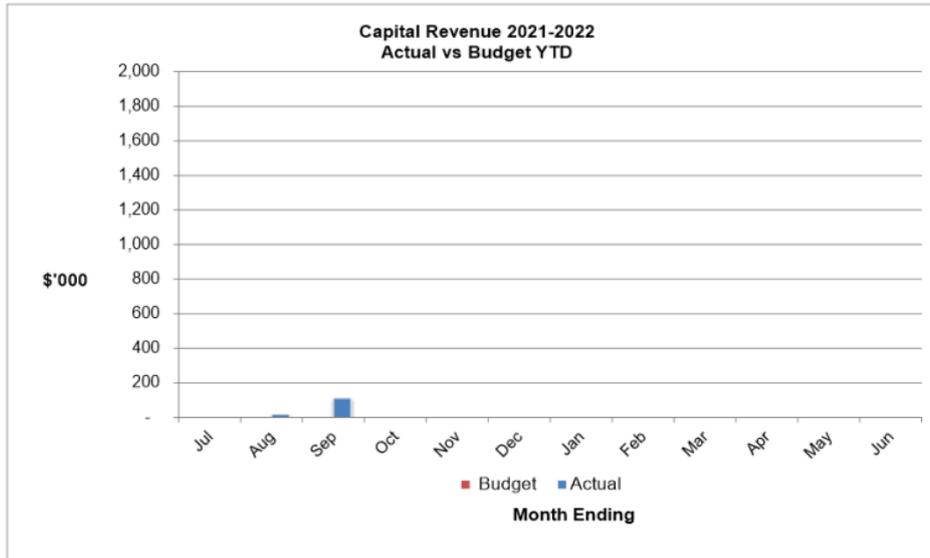


|  | Adopted<br>Budget<br>2021/22<br>\$ | YTD<br>Budget<br>30/09/2021<br>\$ | YTD<br>Actual<br>30/09/2021<br>\$ | YTD<br>Variance<br>\$ | YTD<br>Variance<br>% |
|--|------------------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------|
| Opening Funding Surplus/(Deficit)                  | 5,166,974                          | 5,166,974                         | 7,730,738                         | 2,563,764             | 49.6%                |
| <b>Revenue from operating activities</b>           |                                    |                                   |                                   |                       |                      |
| Governance   | 57,050                             | 18,048                            | 698                               | (17,350)              | -96.1%               |
| General Purpose Funding                            | 1,406,000                          | 460,789                           | 574,371                           | 113,582               | 24.6%                |
| Law, Order and Public Safety                       | 308,062                            | 63,816                            | 51,072                            | (12,744)              | -20.0%               |
| Health   | 336,542                            | 234,184                           | 41,063                            | (193,121)             | -82.5%               |
| Education and Welfare                              | 139,094                            | 43,674                            | 45,246                            | 1,572                 | 3.6%                 |
| Community Amenities                                | 637,194                            | 232,105                           | 239,597                           | 7,492                 | 3.2%                 |
| Recreation and Culture                             | 9,432,058                          | 2,151,795                         | 2,343,157                         | 191,362               | 8.9%                 |
| Transport  | 8,829,651                          | 2,011,302                         | 2,243,975                         | 232,673               | 11.6%                |
| Economic Services                                  | 278,425                            | 67,985                            | 67,780                            | (205)                 | -0.3%                |
| Other Property and Services                        | 1,347,125                          | 87,894                            | 60,374                            | (27,520)              | -31.3%               |
|  | 22,771,201                         | 5,371,592                         | 5,667,335                         | 295,743               | 5.5%                 |
| <b>Expenditure from operating activities</b>       |                                    |                                   |                                   |                       |                      |
| Governance   | (3,143,338)                        | (692,396)                         | (557,027)                         | 135,369               | -19.6%               |
| General Purpose Funding                            | (716,799)                          | (150,032)                         | (173,271)                         | (23,239)              | 15.5%                |
| Law, Order and Public Safety                       | (4,569,291)                        | (1,006,498)                       | (928,989)                         | 77,509                | -7.7%                |
| Health   | (1,768,032)                        | (437,530)                         | (336,737)                         | 100,793               | -23.0%               |
| Education and Welfare                              | (399,312)                          | (61,255)                          | (17,988)                          | 43,267                | -70.6%               |
| Community Amenities                                | (24,676,227)                       | (12,196,472)                      | (11,270,006)                      | 926,466               | -7.6%                |
| Recreation and Culture                             | (26,050,709)                       | (5,049,670)                       | (3,856,076)                       | 1,193,594             | -23.6%               |
| Transport  | (8,716,982)                        | (769,515)                         | (639,296)                         | 130,219               | -16.9%               |
| Economic Services                                  | (625,753)                          | (143,279)                         | (108,841)                         | 34,438                | -24.0%               |
| Other Property and Services                        | (2,211,484)                        | (254,175)                         | (210,663)                         | 43,512                | -17.1%               |
|  | (72,877,927)                       | (20,760,822)                      | (18,098,894)                      | 2,661,928             | -12.8%               |
| Add Deferred Rates Adjustment                      | 0                                  | 0                                 | 13,803                            | 13,803                | 0.0%                 |
| Add Back Depreciation                              | 14,068,923                         | 0                                 | 0                                 | 0                     | 0.0%                 |
| Adjust (Profit)/Loss on Asset Disposal             | (1,890,054)                        | 0                                 | 0                                 | 0                     | 0.0%                 |
| Restricted Unspent Grant                           |                                    |                                   |                                   |                       |                      |
|  | 12,178,869                         | 0                                 | 13,803                            | 13,803                | 0.0%                 |
| <b>Amount attributable to operating activities</b> | <b>(37,927,857)</b>                | <b>(15,389,230)</b>               | <b>(12,417,757)</b>               | <b>2,971,474</b>      | <b>-19.3%</b>        |
| <b>Investing Activities</b>                        |                                    |                                   |                                   |                       |                      |
| Non-operating Grants, Subsidies and Contributions  | 7,249,525                          | 0                                 | 112,847                           | 112,847               | 0.0%                 |
| Purchase Property, Plant and Equipment             | (14,326,949)                       | (565,000)                         | (1,024,969)                       | (459,969)             | 81.4%                |
| Purchase Infrastructure Assets                     | (7,831,761)                        | (195,000)                         | (1,026,700)                       | (831,700)             | 426.5%               |
| Proceeds from Joint Venture Operations             | 833,333                            | 0                                 | 0                                 | 0                     | 0.0%                 |
| Proceeds from Disposal of Assets                   | 1,302,833                          | 0                                 | 27,728                            | 27,728                | 0.0%                 |
| <b>Amount attributable to investing activities</b> | <b>(12,773,019)</b>                | <b>(760,000)</b>                  | <b>(1,911,094)</b>                | <b>(1,151,094)</b>    | <b>151.5%</b>        |
| <b>Financing Activities</b>                        |                                    |                                   |                                   |                       |                      |
| Proceeds from Self Supporting Loan                 | 0                                  | 0                                 | 0                                 | 0                     | 0.0%                 |
| Principal elements of finance lease payments       | (92,839)                           | (23,210)                          | (23,210)                          | 0                     | 0.0%                 |
| Repayment of Debentures                            | (1,366,872)                        | (204,737)                         | (204,737)                         | 0                     | 0.0%                 |
| Proceeds from New Debentures                       | 8,368,366                          | 7,500,000                         | 7,083,333                         | (416,667)             | -5.6%                |
| Transfer to Reserves                               | (3,190,415)                        | (739,728)                         | (1,004,978)                       | (265,250)             | 35.9%                |
| Transfer from Reserves                             | 5,177,037                          | 681,539                           | 663,945                           | (17,594)              | -2.6%                |
| <b>Amount attributable to financing activities</b> | <b>8,895,277</b>                   | <b>7,213,864</b>                  | <b>6,514,353</b>                  | <b>(699,511)</b>      | <b>-9.7%</b>         |
| <b>Surplus/(Deficit) before general rates</b>      | <b>(36,638,625)</b>                | <b>(3,768,392)</b>                | <b>(83,760)</b>                   | <b>3,684,633</b>      | <b>-97.8%</b>        |
| <b>Total amount raised from general rates</b>      | <b>36,745,248</b>                  | <b>36,585,492</b>                 | <b>36,570,932</b>                 | <b>(14,560)</b>       | <b>0.0%</b>          |
| <b>Closing Funding Surplus/(Deficit)</b>           | <b>106,623</b>                     | <b>32,817,100</b>                 | <b>36,487,173</b>                 | <b>3,670,073</b>      | <b>11.2%</b>         |

**CITY OF VINCENT  
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
BY PROGRAM - GRAPH  
AS AT 30 SEP 2021**



CITY OF VINCENT  
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM  
 AS AT 30 SEP 2021



CITY OF VINCENT  
 NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME  
 BY NATURE OR TYPE  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2021



|   | Adopted<br>Budget<br>2021/22<br>\$ | YTD<br>Budget<br>30/09/2021<br>\$ | YTD<br>Actual<br>30/09/2021<br>\$ | YTD<br>Variance<br>\$ | YTD<br>Variance<br>% |
|---|------------------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------|
| <b>Revenue</b>  |                                    |                                   |                                   |                       |                      |
| Rates   | 36,745,248                         | 36,585,492                        | 36,570,932                        | (14,560)              | 0%                   |
| Operating Grants, Subsidies and Contributions                             | 810,383                            | 208,010                           | 222,316                           | 14,306                | 6.9%                 |
| Fees and Charges  | 18,429,368                         | 4,717,164                         | 4,551,937                         | (165,227)             | -3.5%                |
| Interest Earnings   | 503,000                            | 162,087                           | 244,261                           | 82,174                | 50.7%                |
| Other Revenue   | 1,133,174                          | 284,331                           | 648,819                           | 364,488               | 128.2%               |
|   | 57,621,173                         | 41,957,084                        | 42,238,265                        | 281,181               | 0.7%                 |
| <b>Expenses</b>   |                                    |                                   |                                   |                       |                      |
| Employee Costs  | (26,815,330)                       | (6,399,820)                       | (6,188,612)                       | 211,208               | -3.3%                |
| Materials and Contracts   | (27,146,539)                       | (12,684,984)                      | (10,480,114)                      | 2,204,870             | -17.4%               |
| Utility Charges   | (1,603,890)                        | (400,841)                         | (334,003)                         | 66,838                | -16.7%               |
| Depreciation on Non-Current Assets  | (14,068,923)                       | 0                                 | 0                                 | 0                     | 0.0%                 |
| Interest Expenses   | (553,948)                          | (98,060)                          | (98,061)                          | (1)                   | 0.0%                 |
| Insurance Expenses  | (604,121)                          | (135,374)                         | (146,484)                         | (11,110)              | 8.2%                 |
| Other Expenditure   | (2,079,954)                        | (1,041,743)                       | (851,620)                         | 190,123               | -18.3%               |
|   | (72,872,705)                       | (20,760,822)                      | (18,098,893)                      | 2,661,930             | -12.8%               |
|   | (15,251,532)                       | 21,196,262                        | 24,139,373                        | 2,943,111             | 13.9%                |
| Non-operating Grants, Subsidies and Contributions                         | 7,249,525                          | 0                                 | 112,847                           | 112,847               | 0.0%                 |
| Profit on Disposal of Assets  | 1,061,943                          | 0                                 | 0                                 | 0                     | 0.0%                 |
| Loss on Disposal of Assets  | (5,222)                            | 0                                 | 0                                 | 0                     | 0.0%                 |
| Profit on Assets Held for Sale (TPRC Joint Venture)                       | 833,333                            | 0                                 | 0                                 | 0                     | 0.0%                 |
|   | 9,139,579                          | 0                                 | 112,847                           | 112,847               | 0.0%                 |
| <b>Net result</b>   | <b>(6,111,953)</b>                 | <b>21,196,262</b>                 | <b>24,252,220</b>                 | <b>3,055,958</b>      | <b>14.4%</b>         |
| <b>Other comprehensive income</b>   |                                    |                                   |                                   |                       |                      |
| <i>Items that will not be reclassified subsequently to profit or loss</i> |                                    |                                   |                                   |                       |                      |
| <b>Total comprehensive income</b>   | <b>(6,111,953)</b>                 | <b>21,196,262</b>                 | <b>24,252,220</b>                 | <b>3,055,958</b>      | <b>14.4%</b>         |

**CITY OF VINCENT  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
NOTE 3 - NET CURRENT FUNDING POSITION  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**



|   | Note | YTD Actual<br>30/09/2021<br>\$ | FY Actual<br>30/06/2021<br>\$ |
|---|------|--------------------------------|-------------------------------|
| <b>Current Assets</b>                                       |      |                                |                               |
| Cash Unrestricted   |      | 31,148,539                     | 12,886,414                    |
| Cash Restricted   |      | 11,893,080                     | 11,552,048                    |
| Investments   |      | 11,000                         | 11,000                        |
| Receivables - Rates   | 7    | 16,578,034                     | 1,512,805                     |
| Receivables - Other   | 8    | 2,153,706                      | 2,199,337                     |
| Inventories   |      | 212,817                        | 195,581                       |
|   |      | <u>61,997,176</u>              | <u>28,357,185</u>             |
| <b>Less: Current Liabilities</b>                            |      |                                |                               |
| Payables  |      | (11,217,560)                   | (6,370,465)                   |
| Provisions - employee                                       |      | (4,702,441)                    | (4,687,687)                   |
|   |      | <u>(15,920,001)</u>            | <u>(11,058,152)</u>           |
| <b>Unadjusted Net Current Assets</b>                        |      | <b>46,077,175</b>              | <b>17,299,033</b>             |
| <b>Adjustments and exclusions permitted by FM Reg 32</b>    |      |                                |                               |
| Less: Reserves - restricted cash                            | 6    | (11,893,081)                   | (11,552,049)                  |
| Less: Restricted- Sundry Debtors( Non-Operating Grant)      |      | 0                              | 0                             |
| Less: Shares transferred from non current asset             |      | (11,000)                       | (11,000)                      |
| Add: Current portion of long term borrowings                |      | 1,255,616                      | 930,732                       |
| Add: Infringement Debtors transferred to non current asset  |      | 971,183                        | 971,183                       |
| Add: Current portion of long term finance lease liabilities |      | 87,280                         | 92,839                        |
|   |      | <u>(9,590,002)</u>             | <u>(9,568,295)</u>            |
| <b>Adjusted Net Current Assets</b>                          |      | <b>36,487,173</b>              | <b>7,730,738</b>              |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|   | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance    | % Variance   | Variance Commentary  |
|---|---------------------------|--------------------------|--------------------------|-----------------|--------------|--|
| <b>Chief Executive Office</b>                       |                           |                          |                          |                 |              |  |
| <b>01000 - Chief Executive Officer</b>              |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |              |  |
| Employee Costs                                      | 410,727                   | 97,976                   | 110,992                  | 13,016          | 13%          |  |
| Internal Allocations                                | 26,647                    | 3,444                    | 2,921                    | (523)           | -15%         |  |
| Internal Recovery                                   | (609,834)                 | (155,146)                | (185,910)                | (30,764)        | 20%          |  |
| Materials and Contracts                             | 149,200                   | 49,324                   | 66,840                   | 17,516          | 36%          |  |
| Other Employee Costs                                | 22,362                    | 4,314                    | 4,781                    | 467             | 11%          |  |
| Other Expenditure                                   | 1,000                     | 88                       | 376                      | 288             | 327%         |  |
| <b>Expenditure Total</b>                            | <b>2</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0%</b>    |  |
| <b>01000 - Chief Executive Officer Total</b>        | <b>2</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0%</b>    |  |
| <b>01005 - Members Of Council</b>                   |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |              |  |
| Employee Costs                                      | 84,333                    | 20,121                   | 7,491                    | (12,630)        | -63%         |  |
| Internal Allocations                                | 46,294                    | 9,590                    | 8,154                    | (1,436)         | -15%         |  |
| Materials and Contracts                             | 410,200                   | 75,549                   | 75,437                   | (112)           | 0%           |  |
| Other Employee Costs                                | 20,200                    | 5,052                    | 3,556                    | (1,495)         | -30%         |  |
| Other Expenditure                                   | 47,600                    | 6,276                    | 5,702                    | (574)           | -9%          |  |
| <b>Expenditure Total</b>                            | <b>608,627</b>            | <b>116,688</b>           | <b>100,540</b>           | <b>(16,248)</b> | <b>-14%</b>  |  |
| <b>01005 - Members Of Council Total</b>             | <b>608,627</b>            | <b>116,688</b>           | <b>100,540</b>           | <b>(16,248)</b> | <b>-14%</b>  |  |
| <b>01016 - Human Resource</b>                       |                           |                          |                          |                 |              |  |
| <b>Income</b>                                       |                           |                          |                          |                 |              |  |
| Reimbursements                                      | (60,000)                  | (17,973)                 | 0                        | 17,973          | -100%        |  |
| <b>Income Total</b>                                 | <b>(60,000)</b>           | <b>(17,973)</b>          | <b>0</b>                 | <b>17,973</b>   | <b>-100%</b> |  |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |              |  |
| Employee Costs                                      | 1,039,686                 | 213,784                  | 214,498                  | 714             | 0%           |  |
| Internal Allocations                                | 97,992                    | 6,321                    | 5,507                    | (814)           | -13%         |  |
| Internal Recovery                                   | (1,289,127)               | (262,628)                | (274,391)                | (11,863)        | 5%           |  |
| Materials and Contracts                             | 89,599                    | 22,401                   | 23,022                   | 621             | 3%           |  |
| Other Employee Costs                                | 145,600                   | 36,399                   | 31,365                   | (5,034)         | -14%         |  |
| Other Expenditure                                   | 6,391                     | 1,596                    | 1                        | (1,595)         | -100%        |  |
| <b>Expenditure Total</b>                            | <b>60,000</b>             | <b>17,973</b>            | <b>2</b>                 | <b>(17,971)</b> | <b>-100%</b> |  |
| <b>01016 - Human Resource Total</b>                 | <b>0</b>                  | <b>0</b>                 | <b>2</b>                 | <b>2</b>        | <b>100%</b>  |  |
| <b>01020 - Information Technology</b>               |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |              |  |
| Employee Costs                                      | 675,384                   | 137,281                  | 134,254                  | (3,027)         | -2%          |  |
| Internal Allocations                                | 53,868                    | 6,317                    | 5,763                    | (554)           | -9%          |  |
| Internal Recovery                                   | (2,230,627)               | (553,917)                | (266,641)                | 287,276         | -62%         |  |
| Materials and Contracts                             | 1,597,125                 | 409,278                  | 126,610                  | (282,668)       | -69%         | Budget phasing variance in relation to software license expenses which is to be adjusted during budget review. |
| Other Employee Costs                                | 3,960                     | 990                      | 0                        | (990)           | -100%        |  |
| Other Expenditure                                   | 200                       | 51                       | 14                       | (37)            | -73%         |  |
| <b>Expenditure Total</b>                            | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0%</b>    |  |
| <b>01020 - Information Technology Total</b>         | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0%</b>    |  |
| <b>01025 - Records Management</b>                   |                           |                          |                          |                 |              |  |
| <b>Income</b>                                       |                           |                          |                          |                 |              |  |
| Fees and Charges                                    | (300)                     | (75)                     | (498)                    | (423)           | 564%         |  |
| <b>Income Total</b>                                 | <b>(300)</b>              | <b>(75)</b>              | <b>(498)</b>             | <b>(423)</b>    | <b>664%</b>  |  |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |              |  |
| Employee Costs                                      | 300,896                   | 71,798                   | 69,284                   | (2,514)         | -4%          |  |
| Internal Allocations                                | 30,290                    | 3,232                    | 2,808                    | (424)           | -13%         |  |
| Internal Recovery                                   | (372,289)                 | (85,308)                 | (75,307)                 | 10,002          | -12%         |  |
| Materials and Contracts                             | 39,400                    | 9,862                    | 3,704                    | (6,148)         | -62%         |  |
| Other Employee Costs                                | 2,004                     | 501                      | 9                        | (492)           | -98%         |  |
| Other Expenditure                                   | 0                         | 0                        | 0                        | 0               | 0%           |  |
| <b>Expenditure Total</b>                            | <b>300</b>                | <b>76</b>                | <b>498</b>               | <b>424</b>      | <b>666%</b>  |  |
| <b>01025 - Records Management Total</b>             | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>1</b>        | <b>100%</b>  |  |
| <b>01030 - Sustainability and Environment</b>       |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |              |  |
| Employee Costs                                      | 225,948                   | 53,661                   | 47,509                   | (6,372)         | -12%         |  |
| Internal Allocations                                | 120,664                   | 24,876                   | 20,921                   | (3,955)         | -16%         |  |
| Materials and Contracts                             | 70,000                    | 12,501                   | 22,386                   | 9,885           | 79%          |  |
| Other Employee Costs                                | 1,500                     | 375                      | 0                        | (375)           | -100%        |  |
| <b>Expenditure Total</b>                            | <b>418,112</b>            | <b>91,613</b>            | <b>90,816</b>            | <b>(817)</b>    | <b>-1%</b>   |  |
| <b>01030 - Sustainability and Environment Total</b> | <b>418,112</b>            | <b>91,613</b>            | <b>90,816</b>            | <b>(817)</b>    | <b>-1%</b>   |  |
| <b>Chief Executive Office Total</b>                 | <b>1,026,741</b>          | <b>208,221</b>           | <b>191,168</b>           | <b>(17,062)</b> | <b>-8%</b>   |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|   | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance    | % Variance   | Variance Commentary  |
|---|---------------------------|--------------------------|--------------------------|-----------------|--------------|--|
| <b>Community and Business Services</b>                        |                           |                          |                          |                 |              |  |
| <b>01036 - Director Community and Business Services</b>       |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 308,284                   | 73,534                   | 77,563                   | 4,029           | 5%           |  |
| Internal Allocations  | 17,821                    | 1,902                    | 1,653                    | (249)           | -13%         |  |
| Internal Recovery   | (334,846)                 | (76,349)                 | (82,607)                 | (6,258)         | 8%           |  |
| Materials and Contracts                                       | 2,700                     | 92                       | 161                      | 69              | 75%          |  |
| Other Employee Costs  | 4,571                     | 768                      | 3,231                    | 2,463           | 321%         |  |
| Other Expenditure   | 1,500                     | 53                       | 0                        | (53)            | -100%        |  |
| <b>Expenditure Total</b>                                      | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>        | <b>100%</b>  |  |
| <b>01036 - Director Community and Business Services Total</b> | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>        | <b>100%</b>  |  |
| <b>01040 - Customer Services Centre</b>                       |                           |                          |                          |                 |              |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 687,305                   | 163,977                  | 122,009                  | (41,958)        | -26%         | Favourable variance as less casual staff was required.   |
| Internal Allocations  | 14,735                    | 2,792                    | 4,369                    | 1,577           | 56%          |  |
| Internal Recovery   | (738,144)                 | (175,793)                | (131,012)                | 44,781          | -25%         |  |
| Materials and Contracts                                       | 16,300                    | 4,074                    | 3,083                    | (991)           | -24%         |  |
| Other Employee Costs  | 5,804                     | 2,451                    | 0                        | (2,451)         | -100%        |  |
| Other Expenditure   | 10,000                    | 2,499                    | 1,552                    | (947)           | -38%         |  |
| <b>Expenditure Total</b>                                      | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>        | <b>100%</b>  |  |
| <b>01040 - Customer Services Centre Total</b>                 | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>        | <b>100%</b>  |  |
| <b>01046 - Mirdarie and Tamala Park</b>                       |                           |                          |                          |                 |              |  |
| <b>Income</b>   |                           |                          |                          |                 |              |  |
| Fees and Charges  | (61,000)                  | (13,731)                 | (17,000)                 | (3,269)         | 24%          |  |
| Reimbursements  | (80,000)                  | (11,336)                 | (12,434)                 | (1,098)         | 10%          |  |
| <b>Income Total</b>   | <b>(141,000)</b>          | <b>(25,067)</b>          | <b>(29,434)</b>          | <b>(4,367)</b>  | <b>17%</b>   |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Other Expenditure   | 32,000                    | 0                        | 0                        | 0               | 0%           |  |
| <b>Expenditure Total</b>                                      | <b>32,000</b>             | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0%</b>    |  |
| <b>01046 - Mirdarie and Tamala Park Total</b>                 | <b>(109,000)</b>          | <b>(25,067)</b>          | <b>(29,434)</b>          | <b>(4,367)</b>  | <b>17%</b>   |  |
| <b>01050 - Rates</b>  |                           |                          |                          |                 |              |  |
| <b>Income</b>   |                           |                          |                          |                 |              |  |
| Fees and Charges  | (255,000)                 | (154,202)                | (174,420)                | (20,218)        |              | Additional fee revenue due to more rate payers electing for the instalment option for the payment of rates. To be adjusted during budget review: 13%                           |
| Interest Earnings   | (303,000)                 | (130,851)                | (219,313)                | (88,462)        |              | Additional fee revenue due to more rate payers electing for the instalment option and rate smoothing option for the payment of rates. To be adjusted during budget review: 66% |
| Rates   | (36,745,248)              | (36,585,452)             | (36,570,932)             | 14,560          | 0%           |  |
| Reimbursements  | (10,000)                  | (2,000)                  | 0                        | 2,000           | -100%        |  |
| <b>Income Total</b>   | <b>(387,923,248)</b>      | <b>(36,872,505)</b>      | <b>(36,964,665)</b>      | <b>(92,120)</b> | <b>0%</b>    |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Employee Costs  | 277,512                   | 66,215                   | 67,731                   | 1,516           | 2%           |  |
| Internal Allocations  | 154,337                   | 31,984                   | 26,917                   | (5,067)         | -16%         |  |
| Materials and Contracts                                       | 284,450                   | 51,627                   | 78,551                   | 26,724          | 52%          | \$25k timing variance on financial hardship waiver expenses.   |
| Other Employee Costs  | 0                         | 0                        | 24                       | 24              | 100%         |  |
| Other Expenditure   | 500                       | 6                        | 47                       | 41              | 683%         |  |
| <b>Expenditure Total</b>                                      | <b>716,799</b>            | <b>160,032</b>           | <b>173,270</b>           | <b>23,238</b>   | <b>16%</b>   |  |
| <b>01050 - Rates Total</b>                                    | <b>(38,008,449)</b>       | <b>(36,722,513)</b>      | <b>(36,791,395)</b>      | <b>(68,882)</b> | <b>0%</b>    |  |
| <b>01055 - Insurance and General Purpose</b>                  |                           |                          |                          |                 |              |  |
| <b>Income</b>   |                           |                          |                          |                 |              |  |
| Fees and Charges  | (38,000)                  | 0                        | 0                        | 0               | 0%           |  |
| Grants and Subsidies  | (570,000)                 | (142,500)                | (155,690)                | (13,190)        | 9%           |  |
| Interest Earnings   | (200,000)                 | (31,235)                 | (24,548)                 | 6,286           | -20%         |  |
| Other Revenues  | (20,000)                  | 0                        | 0                        | 0               | 0%           |  |
| Reimbursements  | (75,000)                  | (39,824)                 | (1,780)                  | 38,044          | -95%         | Lower than expected insurance claims.  |
| <b>Income Total</b>   | <b>(903,000)</b>          | <b>(213,560)</b>         | <b>(182,418)</b>         | <b>31,142</b>   | <b>-16%</b>  |  |
| <b>Expenditure</b>  |                           |                          |                          |                 |              |  |
| Insurance Expenses  | 604,121                   | 126,374                  | 146,454                  | 11,110          | 8%           |  |
| Internal Recovery   | (604,121)                 | (150,584)                | (146,493)                | 4,091           | -3%          |  |
| Other Expenditure   | 5,000                     | 1,140                    | 500                      | (640)           | -56%         |  |
| <b>Expenditure Total</b>                                      | <b>6,000</b>              | <b>(14,070)</b>          | <b>491</b>               | <b>14,661</b>   | <b>-103%</b> |  |
| <b>01055 - Insurance and General Purpose Total</b>            | <b>(897,000)</b>          | <b>(227,630)</b>         | <b>(181,927)</b>         | <b>46,703</b>   | <b>-20%</b>  |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|   | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance     | % Variance  | Variance Commentary  |
|---|---------------------------|--------------------------|--------------------------|------------------|-------------|--|
| <b>0100 - Financial Services</b>                |                           |                          |                          |                  |             |  |
| <b>Income</b>                                   |                           |                          |                          |                  |             |  |
| Other Revenues                                  | (1,000)                   | (34)                     | (140)                    | (106)            | 312%        |  |
| <b>Income Total</b>                             | <b>(1,000)</b>            | <b>(34)</b>              | <b>(140)</b>             | <b>(106)</b>     | <b>312%</b> |  |
| <b>Expenditure</b>                              |                           |                          |                          |                  |             |  |
| Employee Costs                                  | 1,147,440                 | 273,770                  | 270,820                  | (2,950)          | -1%         |  |
| Internal Allocations                            | 103,363                   | 11,032                   | 9,572                    | (1,460)          | -13%        |  |
| Internal Recovery                               | (1,445,253)               | (295,999)                | (293,319)                | 2,680            | -1%         |  |
| Materials and Contracts                         | 126,100                   | 6,515                    | 13,029                   | 4,514            | 53%         |  |
| Other Employee Costs                            | 8,860                     | 2,190                    | 0                        | (2,190)          | -100%       |  |
| Other Expenditure                               | 60,500                    | 126                      | 37                       | (89)             | -71%        |  |
| <b>Expenditure Total</b>                        | <b>1,000</b>              | <b>34</b>                | <b>139</b>               | <b>106</b>       | <b>312%</b> |  |
| <b>0100 - Financial Services Total</b>          | <b>0</b>                  | <b>0</b>                 | <b>(5)</b>               | <b>0</b>         | <b>0%</b>   |  |
| <b>0106 - Res Centre / Beatty Park</b>          |                           |                          |                          |                  |             |  |
| <b>Income</b>                                   |                           |                          |                          |                  |             |  |
| Contributions                                   | (950)                     | (237)                    | (181)                    | 56               | -24%        |  |
| Fees and Charges                                | (7,168,453)               | (1,743,924)              | (1,334,575)              | 409,349          | -23%        | The opening of the new swimming pool was delayed, resulting in reduced admission fees and merchandise sales. To be adjusted during budget review. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.                                 |
| Internal Allocations                            | (2,795,950)               | (696,985)                | (1,180,382)              | (481,397)        | 69%         |  |
| Internal Recovery                               | 2,795,950                 | 696,985                  | 772,793                  | 73,808           | 11%         |  |
| Other Revenues                                  | 0                         | 0                        | 18                       | 18               | 100%        |  |
| Reimbursements                                  | (47,344)                  | (11,836)                 | (12,146)                 | (310)            | 3%          |  |
| <b>Income Total</b>                             | <b>(7,218,747)</b>        | <b>(1,766,987)</b>       | <b>(1,764,473)</b>       | <b>1,524</b>     | <b>0%</b>   |  |
| <b>Expenditure</b>                              |                           |                          |                          |                  |             |  |
| Depreciation                                    | 1,286,772                 | 0                        | 0                        | 0                | 0%          | Favourable variance as the opening of the new swimming pool was delayed and less than the anticipated staff were required. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.  |
| Employee Costs                                  | 3,917,946                 | 935,145                  | 888,145                  | (47,000)         | -5%         | Beatty Park report.  |
| Interest Expenses                               | 331,604                   | 73,917                   | 73,917                   | 0                | 0%          |  |
| Internal Allocations                            | 4,736,956                 | 759,071                  | 723,625                  | (35,446)         | -5%         |  |
| Internal Recovery                               | (4,363,985)               | (672,372)                | (647,287)                | 25,085           | -4%         | - \$27k timing variance on furniture and equipment purchases.<br>- \$25k consultant fees not yet required.<br>- \$84k timing variance on materials purchased for retail.<br>- \$40k building maintenance costs not yet required.<br>- Other variances are individually immaterial. |
| Materials and Contracts                         | 1,417,870                 | 446,905                  | 241,713                  | (205,192)        | -46%        | For a detailed breakdown of the different service lines, please refer to the Beatty Park report.   |
| Other Employee Costs                            | 36,278                    | 12,568                   | 8,202                    | (4,366)          | -35%        | Plant maintenance expenses were less than expected. Other variances are individually immaterial.   |
| Other Expenditure                               | 234,663                   | 58,424                   | 24,830                   | (33,594)         | -56%        | Favourable variance on water and electricity expenses due to the -55% delay in the opening of the new pool.  |
| Utilities                                       | 420,000                   | 105,000                  | 47,741                   | (57,259)         | -14%        |  |
| <b>Expenditure Total</b>                        | <b>8,018,103</b>          | <b>1,718,668</b>         | <b>1,060,896</b>         | <b>(367,727)</b> | <b>-21%</b> |  |
| <b>0106 - Res Centre / Beatty Park Total</b>    | <b>801,356</b>            | <b>(37,339)</b>          | <b>(393,687)</b>         | <b>(368,248)</b> | <b>964%</b> |  |
| <b>0107 - Marketing and Communication</b>       |                           |                          |                          |                  |             |  |
| <b>Expenditure</b>                              |                           |                          |                          |                  |             |  |
| Employee Costs                                  | 688,571                   | 164,280                  | 162,516                  | (18,236)         | -11%        |  |
| Internal Allocations                            | 329,221                   | 68,204                   | 67,485                   | (719)            | -16%        |  |
| Materials and Contracts                         | 304,600                   | 67,773                   | 11,217                   | (46,556)         | -61%        | - \$25k timing variance relating to invoices.<br>- Other variances individually immaterial.  |
| Other Employee Costs                            | 3,000                     | 1,800                    | 0                        | (1,800)          | -100%       |  |
| Other Expenditure                               | 110,200                   | 24,551                   | 6,440                    | (18,111)         | -74%        |  |
| <b>Expenditure Total</b>                        | <b>1,435,492</b>          | <b>316,608</b>           | <b>267,658</b>           | <b>(68,950)</b>  | <b>-19%</b> |  |
| <b>0107 - Marketing and Communication Total</b> | <b>1,435,492</b>          | <b>316,608</b>           | <b>267,658</b>           | <b>(68,950)</b>  | <b>-19%</b> |  |
| <b>0107 - Art &amp; Culture</b>                 |                           |                          |                          |                  |             |  |
| <b>Expenditure</b>                              |                           |                          |                          |                  |             |  |
| Materials and Contracts                         | 30,000                    | 7,500                    | 323                      | (7,178)          | -96%        |  |
| <b>Expenditure Total</b>                        | <b>30,000</b>             | <b>7,500</b>             | <b>323</b>               | <b>(7,178)</b>   | <b>-96%</b> |  |
| <b>0107 - Art &amp; Culture Total</b>           | <b>30,000</b>             | <b>7,500</b>             | <b>323</b>               | <b>(7,178)</b>   | <b>-96%</b> |  |
| <b>0108 - Community Partnership</b>             |                           |                          |                          |                  |             |  |
| <b>Income</b>                                   |                           |                          |                          |                  |             |  |
| Fees and Charges                                | (500)                     | 0                        | (227)                    | (227)            | 100%        |  |
| Grants and Subsidies                            | (26,726)                  | (17,682)                 | (4,280)                  | 13,392           | -76%        |  |
| <b>Income Total</b>                             | <b>(26,226)</b>           | <b>(17,682)</b>          | <b>(4,617)</b>           | <b>13,166</b>    | <b>-74%</b> |  |
| <b>Expenditure</b>                              |                           |                          |                          |                  |             |  |
| Employee Costs                                  | 483,807                   | 115,438                  | 95,285                   | (19,153)         | -17%        |  |
| Internal Allocations                            | 236,719                   | 63,925                   | 45,503                   | (8,422)          | -16%        |  |
| Materials and Contracts                         | 283,300                   | 78,327                   | 27,556                   | (50,772)         | -55%        | Timing of variance of programmes and events.   |
| Other Employee Costs                            | 7,430                     | 1,867                    | 1,034                    | (833)            | -44%        |  |
| Other Expenditure                               | 115,000                   | 28,749                   | 168                      | (28,581)         | -99%        | Timing variance relating to donations/sponsorships   |
| <b>Expenditure Total</b>                        | <b>1,125,256</b>          | <b>279,298</b>           | <b>170,646</b>           | <b>(107,761)</b> | <b>-98%</b> |  |
| <b>0108 - Community Partnership Total</b>       | <b>1,099,031</b>          | <b>260,614</b>           | <b>166,029</b>           | <b>(94,686)</b>  | <b>-36%</b> |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|  | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance     | % Variance    | Variance Commentary   |
|--|---------------------------|--------------------------|--------------------------|------------------|---------------|---|
| <b>01085 - Library Services</b>                              |                           |                          |                          |                  |               |   |
| <b>Income</b>  |                           |                          |                          |                  |               |   |
| Fees and Charges   | (8,550)                   | (2,139)                  | (5,381)                  | (3,242)          | 152%          |   |
| Grants and Subsidies   | (800)                     | (201)                    | (30,926)                 | (30,725)         | 15,286%       | Grant income to be adjusted during budget review.   |
| Other Revenues   | (2,000)                   | (501)                    | (66)                     | 435              | -87%          |   |
| <b>Income Total</b>  | <b>(11,350)</b>           | <b>(2,841)</b>           | <b>(38,373)</b>          | <b>(55,502)</b>  | <b>1,180%</b> |   |
| <b>Expenditure</b>   |                           |                          |                          |                  |               |   |
| Employee Costs   | 854,070                   | 203,789                  | 201,297                  | (2,492)          | -1%           |   |
| Internal Allocations   | 442,906                   | 100,172                  | 87,270                   | (12,902)         | -13%          |   |
| Materials and Contracts                                      | 86,250                    | 21,084                   | 15,904                   | (5,180)          | -25%          |   |
| Other Employee Costs   | 8,100                     | 2,025                    | 359                      | (1,555)          | -82%          |   |
| Other Expenditure  | 14,100                    | 3,528                    | 144                      | (3,384)          | -96%          |   |
| <b>Expenditure Total</b>                                     | <b>1,405,426</b>          | <b>350,598</b>           | <b>304,884</b>           | <b>(26,614)</b>  | <b>-8%</b>    |   |
| <b>01085 - Library Services Total</b>                        | <b>1,394,076</b>          | <b>327,747</b>           | <b>266,611</b>           | <b>(69,140)</b>  | <b>-18%</b>   |   |
| <b>01090 - Senior and Disability services</b>                |                           |                          |                          |                  |               |   |
| <b>Income</b>  |                           |                          |                          |                  |               |   |
| Fees and Charges   | (4,000)                   | (999)                    | (1,958)                  | (959)            | 96%           |   |
| Grants and Subsidies   | (2,000)                   | (501)                    | 0                        | 501              | -100%         |   |
| <b>Income Total</b>  | <b>(6,000)</b>            | <b>(1,600)</b>           | <b>(1,958)</b>           | <b>(468)</b>     | <b>51%</b>    |   |
| <b>Expenditure</b>   |                           |                          |                          |                  |               |   |
| Materials and Contracts                                      | 35,500                    | 8,880                    | 3,798                    | (5,082)          | -57%          |   |
| Other Expenditure  | 5,000                     | 1,251                    | 1,222                    | (29)             | -2%           |   |
| <b>Expenditure Total</b>                                     | <b>40,500</b>             | <b>10,131</b>            | <b>5,020</b>             | <b>(6,111)</b>   | <b>-60%</b>   |   |
| <b>01090 - Senior and Disability services Total</b>          | <b>34,500</b>             | <b>8,531</b>             | <b>3,062</b>             | <b>(6,569)</b>   | <b>-66%</b>   |   |
| <b>01095 - Loftus Community Centre</b>                       |                           |                          |                          |                  |               |   |
| <b>Income</b>  |                           |                          |                          |                  |               |   |
| Fees and Charges   | (46,000)                  | (11,499)                 | (16,700)                 | (4,201)          | 37%           |   |
| <b>Income Total</b>  | <b>(46,000)</b>           | <b>(11,499)</b>          | <b>(16,700)</b>          | <b>(4,201)</b>   | <b>57%</b>    |   |
| <b>Expenditure</b>   |                           |                          |                          |                  |               |   |
| Employee Costs   | 0                         | 0                        | 1,281                    | 1,281            | 100%          |   |
| Materials and Contracts                                      | 12,650                    | 3,165                    | 796                      | (2,359)          | -75%          |   |
| Other Employee Costs   | 1,000                     | 249                      | 0                        | (249)            | -100%         |   |
| Other Expenditure  | 500                       | 126                      | 1,098                    | 972              | 771%          |   |
| Utilities  | 22,500                    | 5,525                    | 1,915                    | (3,710)          | -86%          |   |
| <b>Expenditure Total</b>                                     | <b>36,650</b>             | <b>9,165</b>             | <b>6,090</b>             | <b>(4,076)</b>   | <b>-44%</b>   |   |
| <b>01095 - Loftus Community Centre Total</b>                 | <b>(9,350)</b>            | <b>(2,334)</b>           | <b>(10,610)</b>          | <b>(8,278)</b>   | <b>566%</b>   |   |
| <b>Community and Business Services Total</b>                 | <b>(52,828,344)</b>       | <b>(38,083,773)</b>      | <b>(38,711,270)</b>      | <b>(617,497)</b> | <b>2%</b>     |   |
| <b>Infrastructure and Environment</b>                        |                           |                          |                          |                  |               |   |
| <b>01135 - Director Infrastructure and Environment</b>       |                           |                          |                          |                  |               |   |
| <b>Expenditure</b>   |                           |                          |                          |                  |               |   |
| Employee Costs   | 410,858                   | 98,012                   | 94,284                   | (3,728)          | -4%           |   |
| Internal Allocations   | 29,919                    | 3,650                    | 3,697                    | 47               | 1%            |   |
| Internal Recovery  | (505,341)                 | (111,891)                | (123,328)                | (11,437)         | 10%           |   |
| Materials and Contracts                                      | 45,750                    | 5,387                    | 23,019                   | 17,632           | 327%          |   |
| Other Employee Costs   | 14,318                    | 4,821                    | 2,311                    | (2,510)          | -52%          |   |
| Other Expenditure  | 500                       | 21                       | 18                       | (3)              | -14%          |   |
| <b>Expenditure Total</b>                                     | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>         | <b>100%</b>   |   |
| <b>01135 - Director Infrastructure and Environment Total</b> | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>         | <b>100%</b>   |   |
| <b>01140 - Ranger Services/Administration</b>                |                           |                          |                          |                  |               |   |
| <b>Income</b>  |                           |                          |                          |                  |               |   |
| Contributions  | (2,800)                   | (830)                    | 0                        | 830              | -100%         |   |
| Fees and Charges   | (1,500)                   | 0                        | 372                      | 372              | 100%          |   |
| <b>Income Total</b>  | <b>(4,300)</b>            | <b>(830)</b>             | <b>372</b>               | <b>1,202</b>     | <b>-146%</b>  |   |
| <b>Expenditure</b>   |                           |                          |                          |                  |               |   |
| Employee Costs   | 2,804,537                 | 669,102                  | 573,216                  | (95,886)         | -14%          | As hiring for the additional rangers were still in process, this has resulted in less than the anticipated employee expenses. |
| Interest Expenses  | 1,801                     | 450                      | 450                      | 0                | 0%            |   |
| Internal Allocations   | 1,302,074                 | 294,235                  | 261,438                  | (32,897)         | -11%          |   |
| Internal Recovery  | (4,367,889)               | (971,257)                | (910,263)                | 60,994           | -6%           |   |
| Materials and Contracts                                      | 169,500                   | 5,167                    | 62,558                   | 57,401           | 1,111%        |   |
| Other Employee Costs   | 61,934                    | 7,391                    | 10,890                   | 3,499            | 47%           |   |
| Other Expenditure  | 65,500                    | 2,548                    | 1,368                    | (1,580)          | -54%          |   |
| <b>Expenditure Total</b>                                     | <b>37,657</b>             | <b>8,108</b>             | <b>(373)</b>             | <b>(8,609)</b>   | <b>-106%</b>  |   |
| <b>01140 - Ranger Services/Administration Total</b>          | <b>33,357</b>             | <b>7,308</b>             | <b>(1)</b>               | <b>(7,597)</b>   | <b>-100%</b>  |   |
| <b>01145 - Animal Control / Dog Pound</b>                    |                           |                          |                          |                  |               |   |
| <b>Income</b>  |                           |                          |                          |                  |               |   |
| Fees and Charges   | (92,150)                  | (19,639)                 | (13,885)                 | 5,754            | -29%          |   |
| <b>Income Total</b>  | <b>(92,150)</b>           | <b>(19,639)</b>          | <b>(13,885)</b>          | <b>6,764</b>     | <b>-28%</b>   |   |
| <b>Expenditure</b>   |                           |                          |                          |                  |               |   |
| Internal Allocations   | 262,956                   | 58,474                   | 54,802                   | (3,672)          | -6%           |   |
| Materials and Contracts                                      | 29,500                    | 3,247                    | 5,166                    | 2,919            | 90%           |   |
| Other Expenditure  | 500                       | 285                      | 918                      | 633              | 222%          |   |
| <b>Expenditure Total</b>                                     | <b>292,956</b>            | <b>62,006</b>            | <b>61,886</b>            | <b>(120)</b>     | <b>0%</b>     |   |
| <b>01145 - Animal Control / Dog Pound Total</b>              | <b>200,806</b>            | <b>42,367</b>            | <b>48,001</b>            | <b>5,634</b>     | <b>13%</b>    |   |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|  | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance     | % Variance   | Variance Commentary  |
|--|---------------------------|--------------------------|--------------------------|------------------|--------------|--|
| <b>01150 - Local Laws and Abandoned Vehicles</b>           |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Fees and Charges   | (151,300)                 | (30,846)                 | (37,558)                 | (6,712)          | 22%          |  |
| <b>Income Total</b>  | <b>(151,300)</b>          | <b>(30,846)</b>          | <b>(37,558)</b>          | <b>(6,712)</b>   | <b>22%</b>   |  |
| <b>Expenditure</b>   |                           |                          |                          |                  |              |  |
| Internal Allocations                                       | 788,869                   | 175,423                  | 164,852                  | (10,571)         | -6%          |  |
| Materials and Contracts                                    | 6,000                     | 0                        | 720                      | 720              | 100%         |  |
| Other Expenditure  | 0                         | 0                        | 675                      | 675              | 100%         |  |
| <b>Expenditure Total</b>                                   | <b>794,869</b>            | <b>175,423</b>           | <b>166,247</b>           | <b>(9,176)</b>   | <b>-6%</b>   |  |
| <b>01150 - Local Laws and Abandoned Vehicles Total</b>     | <b>643,569</b>            | <b>144,577</b>           | <b>128,889</b>           | <b>(16,888)</b>  | <b>-11%</b>  |  |
| <b>01155 - Community and Safety</b>                        |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Grants and Subsidies                                       | (50,000)                  | (12,501)                 | 0                        | 12,501           | -100%        |  |
| <b>Income Total</b>  | <b>(50,000)</b>           | <b>(12,501)</b>          | <b>0</b>                 | <b>12,501</b>    | <b>-100%</b> |  |
| <b>Expenditure</b>   |                           |                          |                          |                  |              |  |
| Employee Costs   | 52,774                    | 12,591                   | 10,157                   | (2,434)          | -19%         |  |
| Internal Allocations                                       | 26,919                    | 6,087                    | 5,311                    | (776)            | -13%         |  |
| Materials and Contracts                                    | 82,550                    | 12,561                   | (432)                    | (12,993)         | -103%        |  |
| Other Employee Costs                                       | 360                       | 90                       | 0                        | (90)             | -100%        |  |
| <b>Expenditure Total</b>                                   | <b>162,603</b>            | <b>31,329</b>            | <b>16,036</b>            | <b>(16,293)</b>  | <b>-62%</b>  |  |
| <b>01155 - Community and Safety Total</b>                  | <b>112,603</b>            | <b>18,828</b>            | <b>16,036</b>            | <b>(3,792)</b>   | <b>-20%</b>  |  |
| <b>01160 - Infringement and Inspecforial Control</b>       |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Fees and Charges   | (2,678,537)               | (651,891)                | (681,686)                | (29,595)         | 5%           | Favourable variance on fines & penalties. To be adjusted during 5% budget review.        |
| Other Revenues   | (200)                     | (16)                     | (136)                    | (120)            | 750%         |  |
| <b>Income Total</b>  | <b>(2,678,537)</b>        | <b>(662,007)</b>         | <b>(681,822)</b>         | <b>(29,816)</b>  | <b>6%</b>    |  |
| <b>Expenditure</b>   |                           |                          |                          |                  |              |  |
| Depreciation   | 258,884                   | 0                        | 0                        | 0                | 0%           |  |
| Internal Allocations                                       | 3,283,007                 | 730,054                  | 686,641                  | (43,413)         | -6%          |  |
| Materials and Contracts                                    | 622,000                   | 55,217                   | 64,707                   | 9,490            | 17%          |  |
| Other Expenditure  | 196,500                   | 59,120                   | 9,101                    | (50,019)         | -85%         | Timing on recelot of fine lodgement fees.  |
| <b>Expenditure Total</b>                                   | <b>4,360,391</b>          | <b>844,391</b>           | <b>760,449</b>           | <b>(85,942)</b>  | <b>-10%</b>  |  |
| <b>01160 - Infringement and Inspecforial Control Total</b> | <b>1,681,664</b>          | <b>162,384</b>           | <b>78,627</b>            | <b>(110,767)</b> | <b>-69%</b>  |  |
| <b>01165 - Car Parks and Kerbside Parking</b>              |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Fees and Charges   | (5,350,815)               | (1,359,295)              | (1,682,193)              | (202,858)        | 15%          | Higher than expected parking ticket revenue. To be adjusted during 15% budget review.    |
| <b>Income Total</b>  | <b>(5,350,815)</b>        | <b>(1,359,295)</b>       | <b>(1,682,193)</b>       | <b>(202,858)</b> | <b>16%</b>   |  |
| <b>Expenditure</b>   |                           |                          |                          |                  |              |  |
| Depreciation   | 362,640                   | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs   | 100,100                   | 25,041                   | 1,103                    | (23,938)         | -96%         | Favourable variance on labour costs for carpark maintenance.                             |
| Materials and Contracts                                    | 463,822                   | 51,622                   | 50,576                   | (4,046)          | -4%          | - \$11k timing variance on parking revenue reimbursement.                                |
| Other Expenditure  | 446,915                   | 109,708                  | 77,590                   | (32,118)         | -29%         | - All other variances are individually immaterial.                                       |
| Utilities  | 0                         | 0                        | 3,692                    | 3,692            | 100%         |  |
| <b>Expenditure Total</b>                                   | <b>1,373,477</b>          | <b>226,371</b>           | <b>132,961</b>           | <b>(90,410)</b>  | <b>-41%</b>  |  |
| <b>01165 - Car Parks and Kerbside Parking Total</b>        | <b>(5,977,338)</b>        | <b>(1,132,924)</b>       | <b>(1,429,192)</b>       | <b>(286,268)</b> | <b>26%</b>   |  |
| <b>01170 - Engineering Design Services</b>                 |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Contributions  | (1,500)                   | (432)                    | (472)                    | (40)             | 9%           |  |
| Fees and Charges   | (82,000)                  | (20,000)                 | 0                        | 20,000           | -100%        | Timing variance on advertising income.   |
| Grants and Subsidies                                       | (31,000)                  | 0                        | 0                        | 0                | 0%           |  |
| <b>Income Total</b>  | <b>(114,500)</b>          | <b>(20,432)</b>          | <b>(472)</b>             | <b>18,990</b>    | <b>-98%</b>  |  |
| <b>Expenditure</b>   |                           |                          |                          |                  |              |  |
| Depreciation   | 121,644                   | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs   | 774,268                   | 164,825                  | 176,987                  | (7,838)          | -4%          |  |
| Internal Allocations                                       | 414,345                   | 87,551                   | 74,343                   | (13,208)         | -15%         |  |
| Materials and Contracts                                    | 384,500                   | 81,120                   | 64,324                   | (16,796)         | -21%         |  |
| Other Employee Costs                                       | 39,913                    | 9,976                    | 37,960                   | 27,984           | 281%         | Agency costs relating to vacant position. To be adjusted during next 281% budget review. |
| Other Expenditure  | 15,500                    | 3,750                    | 1,941                    | (1,809)          | -48%         |  |
| Utilities  | 760,500                   | 190,002                  | 164,887                  | (25,115)         | -13%         | Favourable variance on electricity costs.  |
| <b>Expenditure Total</b>                                   | <b>2,610,870</b>          | <b>667,224</b>           | <b>620,442</b>           | <b>(38,782)</b>  | <b>-7%</b>   |  |
| <b>01170 - Engineering Design Services Total</b>           | <b>2,396,170</b>          | <b>636,792</b>           | <b>619,970</b>           | <b>(16,822)</b>  | <b>-3%</b>   |  |
| <b>01175 - City Buildings</b>                              |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Contributions  | (2,000)                   | (638)                    | (484)                    | 54               | -10%         |  |
| <b>Income Total</b>  | <b>(2,000)</b>            | <b>(638)</b>             | <b>(484)</b>             | <b>54</b>        | <b>-10%</b>  |  |
| <b>Expenditure</b>   |                           |                          |                          |                  |              |  |
| Employee Costs   | 365,193                   | 87,130                   | 70,808                   | (16,322)         | -19%         |  |
| Internal Allocations                                       | 176,996                   | 39,751                   | 34,315                   | (5,446)          | -14%         |  |
| Materials and Contracts                                    | 20,000                    | 5,001                    | 1,751                    | (3,250)          | -65%         |  |
| Other Employee Costs                                       | 5,100                     | 1,275                    | 1,275                    | 0                | 0%           |  |
| <b>Expenditure Total</b>                                   | <b>667,289</b>            | <b>152,157</b>           | <b>108,149</b>           | <b>(26,018)</b>  | <b>-19%</b>  |  |
| <b>01175 - City Buildings Total</b>                        | <b>666,289</b>            | <b>152,629</b>           | <b>107,666</b>           | <b>(24,964)</b>  | <b>-19%</b>  |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|   | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance     | % Variance  | Variance Commentary   |
|---|---------------------------|--------------------------|--------------------------|------------------|-------------|---|
| <b>01180 - Roads and Public Works Admin</b>           |                           |                          |                          |                  |             |   |
| <b>Income</b>   |                           |                          |                          |                  |             |   |
| Contributions   | (36,000)                  | (10,363)                 | (9,675)                  | 688              | -7%         |   |
| Fees and Charges                                      | (21,800)                  | (4,215)                  | (4,236)                  | (21)             | 0%          |   |
| Other Revenues  | (500)                     | 0                        | 0                        | 0                | 0%          |   |
| <b>Income Total</b>                                   | <b>(68,000)</b>           | <b>(14,678)</b>          | <b>(10,911)</b>          | <b>887</b>       | <b>-6%</b>  |   |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |             |   |
| Employee Costs  | 443,674                   | 105,954                  | 121,915                  | 15,961           | 15%         |   |
| Internal Allocations                                  | 593,039                   | 133,683                  | 113,470                  | (20,213)         | -15%        |   |
| Materials and Contracts                               | 53,450                    | 11,175                   | 10,525                   | (651)            | -6%         |   |
| Other Employee Costs                                  | 40,259                    | 10,065                   | 11,761                   | 1,696            | 17%         |   |
| Other Expenditure                                     | 0                         | 0                        | 1,153                    | 1,153            | 100%        |   |
| <b>Expenditure Total</b>                              | <b>1,130,422</b>          | <b>260,878</b>           | <b>268,824</b>           | <b>(2,064)</b>   | <b>-1%</b>  |   |
| <b>01180 - Roads and Public Works Admin Total</b>     | <b>1,072,422</b>          | <b>246,300</b>           | <b>244,915</b>           | <b>(1,387)</b>   | <b>-1%</b>  |   |
| <b>01185 - Parks and Environmental Services</b>       |                           |                          |                          |                  |             |   |
| <b>Income</b>   |                           |                          |                          |                  |             |   |
| Fees and Charges                                      | (90,157)                  | (23,836)                 | (5,828)                  | 18,008           | -76%        |   |
| <b>Income Total</b>                                   | <b>(90,157)</b>           | <b>(23,836)</b>          | <b>(6,828)</b>           | <b>18,008</b>    | <b>-76%</b> |   |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |             |   |
| Depreciation  | 99,392                    | 0                        | 0                        | 0                | 0%          |   |
| Employee Costs  | 2,312,150                 | 560,469                  | 469,392                  | (111,077)        | -19%        | - \$48k labour cost on verges not yet required.<br>- \$15k labour costs for Hyde Park not yet required.<br>- \$11k labour costs for local parks not yet required.<br>- \$11k labour for streetscapes not yet required.  |
| Internal Allocations                                  | 382                       | 95                       | 95                       | 0                | 0%          | - All other variances individually immaterial.  |
| Materials and Contracts                               | 3,278,250                 | 1,074,445                | 732,050                  | (342,395)        | -32%        | - \$25k contractor expenses not yet required for Little Stadium.<br>- \$13k contractor expenses not yet required for Blidwood Square.<br>- \$10k contractor expenses not yet required for Hyde Park.<br>- \$13k contractor expenses not yet required for Oxford Reserve.<br>- \$75k timing variance on power line planting program.<br>- \$25k timing variance on planned maintenance for street trees.<br>- \$20k maintenance costs for Money Street not yet required.<br>- \$21k reactive maintenance costs for Hyde Park not yet required.<br>- \$15k maintenance costs for clearing rights of way not yet required. |
| Other Employee Costs                                  | 0                         | 0                        | 636                      | 636              | 100%        | - All other variances individually immaterial.  |
| Utilities   | 0                         | 0                        | 11,937                   | 11,937           | 100%        |   |
| <b>Expenditure Total</b>                              | <b>6,686,174</b>          | <b>1,666,010</b>         | <b>1,214,111</b>         | <b>(440,899)</b> | <b>-27%</b> |   |
| <b>01185 - Parks and Environmental Services Total</b> | <b>6,496,017</b>          | <b>1,642,174</b>         | <b>1,208,283</b>         | <b>(422,891)</b> | <b>-26%</b> |   |
| <b>01190 - Waste Services</b>                         |                           |                          |                          |                  |             |   |
| <b>Income</b>   |                           |                          |                          |                  |             |   |
| Contributions   | (3,200)                   | (801)                    | (872)                    | (71)             | 9%          |   |
| Fees and Charges                                      | (132,500)                 | (122,724)                | (104,659)                | 18,065           | -15%        |   |
| Other Revenues  | (1,000)                   | (249)                    | (24,414)                 | (24,165)         | 9,705%      | Favourable variance relating to rebates and micro business annual charges.  |
| <b>Income Total</b>                                   | <b>(136,700)</b>          | <b>(123,774)</b>         | <b>(129,945)</b>         | <b>(6,171)</b>   | <b>6%</b>   |   |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |             |   |
| Depreciation  | 39,742                    | 0                        | 0                        | 0                | 0%          | - \$34k timing variance on worker's compensation.<br>- \$52k variance on wages to be corrected and journalled to waste collection expenses next month.  |
| Employee Costs  | 2,012,339                 | 490,474                  | 566,800                  | 76,326           | 16%         |   |
| Interest Expenses                                     | 104,673                   | 0                        | 0                        | 0                | 0%          |   |
| Internal Allocations                                  | 1,123,244                 | 262,975                  | 217,799                  | (36,176)         | -14%        |   |
| Internal Recovery                                     | (369,505)                 | (92,376)                 | (119,487)                | (27,111)         | 29%         | - \$417k variance on the resource recovery facility payout which is to be adjusted during budget review.<br>- \$30k timing variance on programmes and events.<br>- \$100k timing variance on waste collection contractors.<br>- \$36k timing variance on bulk verge collection.<br>- \$240k timing variance on waste recycling costs due to invoicing delay.<br>- \$135k timing variance on waste tipping costs.  |
| Materials and Contracts                               | 11,819,711                | 8,574,799                | 8,011,805                | (562,994)        | -7%         | - All other variances individually immaterial.  |
| Other Employee Costs                                  | 50,028                    | 12,507                   | 10,644                   | (1,863)          | -15%        |   |
| Other Expenditure                                     | 922,500                   | 921,375                  | 902,466                  | (18,909)         | -2%         |   |
| <b>Expenditure Total</b>                              | <b>16,702,732</b>         | <b>10,169,764</b>        | <b>9,690,027</b>         | <b>(669,727)</b> | <b>-6%</b>  |   |
| <b>01190 - Waste Services Total</b>                   | <b>16,666,032</b>         | <b>10,046,990</b>        | <b>9,460,082</b>         | <b>(676,898)</b> | <b>-6%</b>  |   |
| <b>01195 - Works Depot</b>                            |                           |                          |                          |                  |             |   |
| <b>Income</b>   |                           |                          |                          |                  |             |   |
| Contributions   | (1,000)                   | (226)                    | (291)                    | (65)             | 29%         |   |
| <b>Income Total</b>                                   | <b>(1,000)</b>            | <b>(226)</b>             | <b>(291)</b>             | <b>(66)</b>      | <b>29%</b>  |   |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |             |   |
| Employee Costs  | 188,621                   | 45,006                   | 42,416                   | (2,590)          | -6%         |   |
| Internal Allocations                                  | 96,099                    | 21,533                   | 19,073                   | (2,460)          | -11%        |   |
| Internal Recovery                                     | (296,220)                 | (69,439)                 | (64,233)                 | 5,206            | -7%         |   |
| Materials and Contracts                               | 6,000                     | 1,500                    | 104                      | (1,396)          | -93%        |   |
| Other Employee Costs                                  | 2,500                     | 624                      | 546                      | (78)             | -13%        |   |
| Other Expenditure                                     | 4,000                     | 1,002                    | 2,385                    | 1,383            | 138%        |   |
| <b>Expenditure Total</b>                              | <b>1,000</b>              | <b>226</b>               | <b>291</b>               | <b>66</b>        | <b>29%</b>  |   |
| <b>01195 - Works Depot Total</b>                      | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0%</b>   |   |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|   | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance     | % Variance   | Variance Commentary  |
|---|---------------------------|--------------------------|--------------------------|------------------|--------------|--|
| <b>01200 - Plant Operating</b>                    |                           |                          |                          |                  |              |  |
| <b>Expenditure</b>                                |                           |                          |                          |                  |              |  |
| Depreciation                                      | 1,125,690                 | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs                                    | 0                         | 0                        | 6,448                    | 6,448            | 100%         |  |
| Internal Allocations                              | 85,624                    | 21,461                   | 19,152                   | (2,309)          | -11%         |  |
| Internal Recovery                                 | (1,045,425)               | (261,354)                | (266,723)                | (5,369)          | 2%           |  |
| Materials and Contracts                           | 631,000                   | 191,499                  | 155,839                  | (35,660)         | -19%         | Favourable variance on fuel and repairs.   |
| <b>Expenditure Total</b>                          | <b>796,889</b>            | <b>(48,384)</b>          | <b>(86,284)</b>          | <b>(36,890)</b>  | <b>76%</b>   |  |
| <b>01200 - Plant Operating Total</b>              | <b>796,889</b>            | <b>(48,384)</b>          | <b>(86,284)</b>          | <b>(36,890)</b>  | <b>76%</b>   |  |
| <b>01216 - Public Works</b>                       |                           |                          |                          |                  |              |  |
| <b>Expenditure</b>                                |                           |                          |                          |                  |              |  |
| Depreciation                                      | 4,223,876                 | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs                                    | 1,364,500                 | 342,795                  | 260,829                  | (81,966)         | -24%         | - \$40k labour costs for street cleaning not yet required.<br>- \$20k road maintenance costs not yet required. |
| Internal Recovery                                 | (767,740)                 | (191,934)                | (172,373)                | 19,561           | -62%         | - Other variances individually immaterial.   |
| Materials and Contracts                           | 1,310,336                 | 241,213                  | 222,254                  | (18,959)         | -6%          |  |
| Expenditure Total                                 | <b>6,130,971</b>          | <b>392,074</b>           | <b>410,710</b>           | <b>18,636</b>    | <b>6%</b>    |  |
| <b>01216 - Public Works Total</b>                 | <b>6,130,971</b>          | <b>392,074</b>           | <b>410,710</b>           | <b>18,636</b>    | <b>6%</b>    |  |
| <b>01220 - Child Care and Play Groups</b>         |                           |                          |                          |                  |              |  |
| <b>Income</b>                                     |                           |                          |                          |                  |              |  |
| Fees and Charges                                  | (58,352)                  | (27,175)                 | (30,924)                 | (3,748)          | -14%         |  |
| Reimbursements                                    | (20,990)                  | (4,823)                  | (1,926)                  | 2,897            | -60%         |  |
| <b>Income Total</b>                               | <b>(79,342)</b>           | <b>(31,998)</b>          | <b>(32,850)</b>          | <b>(861)</b>     | <b>9%</b>    |  |
| <b>Expenditure</b>                                |                           |                          |                          |                  |              |  |
| Depreciation                                      | 87,636                    | 0                        | 0                        | 0                | 0%           |  |
| Internal Allocations                              | 4,439                     | 1,105                    | 1,119                    | 14               | 1%           |  |
| Materials and Contracts                           | 40,025                    | 34,563                   | 1,172                    | (33,391)         | -97%         |  |
| Utilities   | 9,460                     | 2,361                    | 2,209                    | (1,621)          | -6%          |  |
| <b>Expenditure Total</b>                          | <b>141,560</b>            | <b>38,029</b>            | <b>4,600</b>             | <b>(33,529)</b>  | <b>-88%</b>  |  |
| <b>01220 - Child Care and Play Groups Total</b>   | <b>62,208</b>             | <b>6,030</b>             | <b>(28,350)</b>          | <b>(34,380)</b>  | <b>-670%</b> |  |
| <b>01226 - Stadium and Ovals</b>                  |                           |                          |                          |                  |              |  |
| <b>Income</b>                                     |                           |                          |                          |                  |              |  |
| Fees and Charges                                  | (46,798)                  | (31,753)                 | (32,858)                 | (1,105)          | 3%           |  |
| Reimbursements                                    | (146,988)                 | (36,747)                 | (32,095)                 | 4,652            | -13%         |  |
| <b>Income Total</b>                               | <b>(193,786)</b>          | <b>(68,500)</b>          | <b>(64,953)</b>          | <b>3,547</b>     | <b>-6%</b>   |  |
| <b>Expenditure</b>                                |                           |                          |                          |                  |              |  |
| Depreciation                                      | 2,390,736                 | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs                                    | 0                         | 0                        | 348                      | 348              | 100%         |  |
| Internal Allocations                              | 14,277                    | 3,530                    | 3,585                    | 55               | 2%           |  |
| Materials and Contracts                           | 258,500                   | 155,185                  | 38,905                   | (116,280)        | -76%         |  |
| Other Expenditure                                 | 12,813                    | 0                        | 0                        | 0                | 0%           |  |
| Utilities   | 67,800                    | 16,950                   | 21,878                   | 4,928            | 29%          |  |
| <b>Expenditure Total</b>                          | <b>2,744,126</b>          | <b>176,665</b>           | <b>64,718</b>            | <b>(110,948)</b> | <b>-65%</b>  |  |
| <b>01226 - Stadium and Ovals Total</b>            | <b>2,660,340</b>          | <b>107,166</b>           | <b>(237)</b>             | <b>(107,402)</b> | <b>-100%</b> |  |
| <b>01230 - Public Halls</b>                       |                           |                          |                          |                  |              |  |
| <b>Income</b>                                     |                           |                          |                          |                  |              |  |
| Fees and Charges                                  | (141,918)                 | (39,456)                 | (52,703)                 | (13,247)         | 34%          |  |
| Reimbursements                                    | (3,281)                   | (134)                    | (163)                    | (29)             | 22%          |  |
| <b>Income Total</b>                               | <b>(146,199)</b>          | <b>(39,600)</b>          | <b>(52,866)</b>          | <b>(13,276)</b>  | <b>34%</b>   |  |
| <b>Expenditure</b>                                |                           |                          |                          |                  |              |  |
| Depreciation                                      | 240,384                   | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs                                    | 1,000                     | 0                        | 0                        | 0                | 0%           |  |
| Internal Allocations                              | 7,273                     | 1,733                    | 1,827                    | 94               | 5%           |  |
| Materials and Contracts                           | 125,050                   | 38,412                   | 35,163                   | (2,249)          | -6%          |  |
| Other Expenditure                                 | 583                       | 0                        | 0                        | 0                | 0%           |  |
| Utilities   | 27,150                    | 6,785                    | 9,771                    | 2,985            | 44%          |  |
| <b>Expenditure Total</b>                          | <b>401,440</b>            | <b>46,931</b>            | <b>47,761</b>            | <b>830</b>       | <b>2%</b>    |  |
| <b>01230 - Public Halls Total</b>                 | <b>268,241</b>            | <b>7,341</b>             | <b>(6,106)</b>           | <b>(12,448)</b>  | <b>-170%</b> |  |
| <b>01236 - Community and Welfare Centre</b>       |                           |                          |                          |                  |              |  |
| <b>Income</b>                                     |                           |                          |                          |                  |              |  |
| Fees and Charges                                  | (30,396)                  | (7,903)                  | (7,492)                  | 411              | -5%          |  |
| Reimbursements                                    | (16,916)                  | (2,272)                  | (2,946)                  | (674)            | 30%          |  |
| <b>Income Total</b>                               | <b>(47,314)</b>           | <b>(10,175)</b>          | <b>(10,438)</b>          | <b>(263)</b>     | <b>9%</b>    |  |
| <b>Expenditure</b>                                |                           |                          |                          |                  |              |  |
| Depreciation                                      | 172,224                   | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs                                    | 0                         | 0                        | 649                      | 649              | 100%         |  |
| Internal Allocations                              | 7,768                     | 1,989                    | 1,953                    | (36)             | -2%          |  |
| Materials and Contracts                           | 27,650                    | 8,701                    | 3,218                    | (5,483)          | -63%         |  |
| Utilities   | 9,620                     | 2,405                    | 2,547                    | 142              | 10%          |  |
| <b>Expenditure Total</b>                          | <b>217,262</b>            | <b>13,095</b>            | <b>8,467</b>             | <b>(4,628)</b>   | <b>-6%</b>   |  |
| <b>01236 - Community and Welfare Centre Total</b> | <b>169,948</b>            | <b>2,920</b>             | <b>(1,871)</b>           | <b>(4,891)</b>   | <b>-168%</b> |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|  | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance     | % Variance   | Variance Commentary                                |
|--|---------------------------|--------------------------|--------------------------|------------------|--------------|--|
| <b>01240 - Sporting Clubs Buildings</b>                |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Fees and Charges                                       | (65,235)                  | (14,101)                 | (14,807)                 | (706)            | 5%           |  |
| Reimbursements   | (79,753)                  | (12,618)                 | (9,797)                  | 2,868            | -23%         |  |
| <b>Income Total</b>                                    | <b>(144,988)</b>          | <b>(26,719)</b>          | <b>(24,604)</b>          | <b>2,162</b>     | <b>-8%</b>   |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                  |              |  |
| Depreciation   | 697,024                   | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs   | 0                         | 0                        | 278                      | 278              | 100%         |  |
| Internal Allocations                                   | 33,125                    | 8,215                    | 8,322                    | 107              | 1%           |  |
| Materials and Contracts                                | 74,600                    | 24,665                   | 10,557                   | (14,108)         | -57%         |  |
| Utilities  | 75,780                    | 16,942                   | 16,717                   | (2,225)          | -12%         |  |
| <b>Expenditure Total</b>                               | <b>840,629</b>            | <b>61,822</b>            | <b>36,874</b>            | <b>(16,948)</b>  | <b>-31%</b>  |  |
| <b>01240 - Sporting Clubs Buildings Total</b>          | <b>696,641</b>            | <b>26,106</b>            | <b>11,310</b>            | <b>(19,796)</b>  | <b>-66%</b>  | All variances are individually immaterial.         |
| <b>01245 - Reserves Pavilions and Facilities</b>       |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Fees and Charges                                       | (17,510)                  | (4,377)                  | (6,603)                  | (2,258)          | 51%          |  |
| Reimbursements   | (3,096)                   | (304)                    | (710)                    | (406)            | 134%         |  |
| <b>Income Total</b>                                    | <b>(20,606)</b>           | <b>(4,681)</b>           | <b>(7,313)</b>           | <b>(2,632)</b>   | <b>66%</b>   |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                  |              |  |
| Depreciation   | 231,228                   | 0                        | 0                        | 0                | 0%           |  |
| Internal Allocations                                   | 6,801                     | 1,646                    | 1,707                    | 61               | 4%           |  |
| Materials and Contracts                                | 410,701                   | 194,580                  | 75,682                   | (118,898)        | -61%         |  |
| Utilities  | 45,490                    | 11,373                   | 12,708                   | 1,336            | 12%          |  |
| <b>Expenditure Total</b>                               | <b>694,220</b>            | <b>207,600</b>           | <b>90,097</b>            | <b>(117,602)</b> | <b>-67%</b>  |  |
| <b>01245 - Reserves Pavilions and Facilities Total</b> | <b>673,614</b>            | <b>202,919</b>           | <b>82,784</b>            | <b>(120,194)</b> | <b>-69%</b>  |  |
| <b>01260 - Health Clinics</b>                          |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Fees and Charges                                       | (26,820)                  | (14,382)                 | (14,707)                 | (325)            | 2%           |  |
| Reimbursements   | (2,902)                   | (484)                    | (748)                    | (264)            | 55%          |  |
| <b>Income Total</b>                                    | <b>(29,722)</b>           | <b>(14,866)</b>          | <b>(16,466)</b>          | <b>(689)</b>     | <b>4%</b>    |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                  |              |  |
| Depreciation   | 54,432                    | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs   | 0                         | 0                        | 1,103                    | 1,103            | 100%         |  |
| Internal Allocations                                   | 2,126                     | 521                      | 534                      | 13               | 2%           |  |
| Materials and Contracts                                | 80,500                    | 65,665                   | 3,213                    | (62,462)         | -95%         |  |
| Other Expenditure                                      | 1,895                     | 0                        | 0                        | 0                | 0%           |  |
| Utilities  | 6,300                     | 1,575                    | 3,104                    | 1,529            | 97%          |  |
| <b>Expenditure Total</b>                               | <b>146,263</b>            | <b>67,761</b>            | <b>7,864</b>             | <b>(69,807)</b>  | <b>-89%</b>  |  |
| <b>01260 - Health Clinics Total</b>                    | <b>116,631</b>            | <b>62,896</b>            | <b>(7,601)</b>           | <b>(80,988)</b>  | <b>-114%</b> |  |
| <b>01265 - Road Reserves</b>                           |                           |                          |                          |                  |              |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                  |              |  |
| Employee Costs   | 97,200                    | 24,282                   | 11,290                   | (12,992)         | -54%         |  |
| Materials and Contracts                                | 37,990                    | 12,451                   | 9,152                    | (3,299)          | -26%         |  |
| Utilities  | 0                         | 0                        | 1,374                    | 1,374            | 100%         |  |
| <b>Expenditure Total</b>                               | <b>136,190</b>            | <b>36,733</b>            | <b>21,816</b>            | <b>(14,917)</b>  | <b>-41%</b>  |  |
| <b>01265 - Road Reserves Total</b>                     | <b>136,190</b>            | <b>36,733</b>            | <b>21,816</b>            | <b>(14,917)</b>  | <b>-41%</b>  |  |
| <b>01266 - Operational Buildings</b>                   |                           |                          |                          |                  |              |  |
| <b>Income</b>  |                           |                          |                          |                  |              |  |
| Contributions  | (70,608)                  | (17,652)                 | (17,644)                 | 8                | 0%           |  |
| Fees and Charges                                       | (917,590)                 | (47,481)                 | (231,757)                | (184,276)        | 388%         |  |
| Reimbursements   | (535,824)                 | (134,082)                | (125,958)                | 8,124            | -6%          |  |
| <b>Income Total</b>                                    | <b>(1,624,022)</b>        | <b>(199,215)</b>         | <b>(276,359)</b>         | <b>(176,144)</b> | <b>89%</b>   |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                  |              |  |
| Depreciation   | 1,529,400                 | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs   | 7,000                     | 1,751                    | 3,276                    | 1,525            | 87%          |  |
| Interest Expenses                                      | 115,870                   | 23,693                   | 23,693                   | 0                | 0%           |  |
| Internal Allocations                                   | 58,956                    | 14,628                   | 14,811                   | 183              | 1%           |  |
| Internal Recovery                                      | (857,353)                 | (75,442)                 | (75,480)                 | (38)             | 0%           |  |
| Materials and Contracts                                | 524,504                   | 136,221                  | 87,892                   | (48,329)         | -35%         | Timing variance of building and maintenance works. |
| Other Expenditure                                      | 987,867                   | 0                        | 0                        | 0                | 0%           |  |
| Utilities  | 131,300                   | 32,823                   | 28,462                   | (4,361)          | -13%         |  |
| <b>Expenditure Total</b>                               | <b>2,097,634</b>          | <b>193,674</b>           | <b>82,664</b>            | <b>(61,020)</b>  | <b>-38%</b>  |  |
| <b>01266 - Operational Buildings Total</b>             | <b>673,612</b>            | <b>(66,641)</b>          | <b>(282,706)</b>         | <b>(227,164)</b> | <b>547%</b>  |  |
| <b>01270 - Depot Buildings</b>                         |                           |                          |                          |                  |              |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                  |              |  |
| Depreciation   | 183,564                   | 0                        | 0                        | 0                | 0%           |  |
| Employee Costs   | 0                         | 0                        | 747                      | 747              | 100%         |  |
| Internal Allocations                                   | 7,482                     | 1,856                    | 1,878                    | 22               | 1%           |  |
| Internal Recovery                                      | (294,723)                 | (52,107)                 | (44,868)                 | 7,239            | -14%         |  |
| Materials and Contracts                                | 48,500                    | 16,075                   | 13,762                   | (2,313)          | -14%         |  |
| Other Expenditure                                      | 27,177                    | 27,177                   | 23,519                   | (3,658)          | -13%         |  |
| Utilities  | 28,000                    | 6,999                    | 4,962                    | (2,037)          | -29%         |  |
| <b>Expenditure Total</b>                               | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0%</b>    |  |
| <b>01270 - Depot Buildings Total</b>                   | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0%</b>    |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021



|  | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance       | % Variance  | Variance Commentary  |
|--|---------------------------|--------------------------|--------------------------|--------------------|-------------|--|
| <b>01276 - Parks Services Administration</b>           |                           |                          |                          |                    |             |  |
| <b>Income</b>  |                           |                          |                          |                    |             |  |
| Contributions  | (2,800)                   | (700)                    | (726)                    | (26)               | 4%          |  |
| <b>Income Total</b>                                    | <b>(2,800)</b>            | <b>(700)</b>             | <b>(726)</b>             | <b>(26)</b>        | <b>4%</b>   |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |             |  |
| Depreciation   | 106,655                   | 0                        | 0                        | 0                  | 0%          |  |
| Employee Costs   | 1,337,384                 | 321,585                  | 370,415                  | 48,830             | 15%         | The variance will be reallocated to labour costs in the following month.                                       |
| Internal Allocations                                   | 1,448,236                 | 325,337                  | 281,618                  | (44,719)           | -14%        |  |
| Internal Recovery                                      | (1,386,743)               | (346,683)                | (268,576)                | 78,107             | -23%        |  |
| Materials and Contracts                                | 70,600                    | 14,124                   | 1,720                    | (12,404)           | -88%        |  |
| Other Employee Costs                                   | 83,125                    | 20,784                   | 16,174                   | (4,610)            | -22%        |  |
| Other Expenditure                                      | 15,000                    | 4,749                    | 3,399                    | (1,350)            | -28%        |  |
| <b>Expenditure Total</b>                               | <b>1,880,167</b>          | <b>340,896</b>           | <b>404,760</b>           | <b>63,864</b>      | <b>19%</b>  |  |
| <b>01276 - Parks Services Administration Total</b>     | <b>1,877,367</b>          | <b>340,196</b>           | <b>404,034</b>           | <b>63,828</b>      | <b>19%</b>  |  |
| <b>01280 - Recoverable Works</b>                       |                           |                          |                          |                    |             |  |
| <b>Income</b>  |                           |                          |                          |                    |             |  |
| Reimbursements   | (32,660)                  | (8,165)                  | (14,818)                 | (6,653)            | 81%         |  |
| <b>Income Total</b>                                    | <b>(32,660)</b>           | <b>(8,165)</b>           | <b>(14,818)</b>          | <b>(6,663)</b>     | <b>81%</b>  |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |             |  |
| Employee Costs   | 12,655                    | 3,165                    | 1,048                    | (2,117)            | -67%        |  |
| Materials and Contracts                                | 20,000                    | 5,000                    | 340                      | (4,660)            | -93%        |  |
| <b>Expenditure Total</b>                               | <b>32,666</b>             | <b>8,166</b>             | <b>1,388</b>             | <b>(6,777)</b>     | <b>-83%</b> |  |
| <b>01280 - Recoverable Works Total</b>                 | <b>(6)</b>                | <b>0</b>                 | <b>(10,430)</b>          | <b>(10,430)</b>    | <b>100%</b> |  |
| <b>Infrastructure and Environment Total</b>            | <b>38,826,808</b>         | <b>12,914,868</b>        | <b>10,878,156</b>        | <b>(2,036,721)</b> | <b>-16%</b> |  |
| <b>Strategy and Development</b>                        |                           |                          |                          |                    |             |  |
| <b>01010 - Corporate Strategy and Governance</b>       |                           |                          |                          |                    |             |  |
| <b>Income</b>  |                           |                          |                          |                    |             |  |
| Other Revenues   | 0                         | 0                        | (200)                    | (200)              | 100%        |  |
| <b>Income Total</b>                                    | <b>0</b>                  | <b>0</b>                 | <b>(200)</b>             | <b>(200)</b>       | <b>100%</b> |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |             |  |
| Employee Costs   | 497,367                   | 118,698                  | 108,773                  | (9,925)            | -8%         |  |
| Internal Allocations                                   | 279,986                   | 59,859                   | 52,221                   | (7,638)            | -13%        |  |
| Materials and Contracts                                | 146,450                   | 36,606                   | 16,909                   | (19,697)           | -54%        |  |
| Other Employee Costs                                   | 3,000                     | 750                      | 0                        | (750)              | -100%       |  |
| Other Expenditure                                      | 1,750                     | 438                      | 204                      | (234)              | -53%        |  |
| <b>Expenditure Total</b>                               | <b>928,663</b>            | <b>216,361</b>           | <b>178,107</b>           | <b>(38,244)</b>    | <b>-18%</b> |  |
| <b>01010 - Corporate Strategy and Governance Total</b> | <b>928,663</b>            | <b>216,361</b>           | <b>177,907</b>           | <b>(38,444)</b>    | <b>-18%</b> |  |
| <b>01105 - Director Strategy and Development</b>       |                           |                          |                          |                    |             |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |             |  |
| Employee Costs   | 323,275                   | 77,116                   | 74,216                   | (2,900)            | -4%         |  |
| Internal Allocations                                   | 17,821                    | 1,902                    | 1,653                    | (249)              | -13%        |  |
| Internal Recovery                                      | (344,696)                 | (78,462)                 | (76,170)                 | 3,292              | -4%         |  |
| Materials and Contracts                                | 1,450                     | 72                       | 168                      | 96                 | 133%        |  |
| Other Employee Costs                                   | 1,800                     | 338                      | 132                      | (206)              | -61%        |  |
| Other Expenditure                                      | 350                       | 34                       | 1                        | (33)               | -97%        |  |
| <b>Expenditure Total</b>                               | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>           | <b>0%</b>   |  |
| <b>01105 - Director Strategy and Development Total</b> | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>           | <b>0%</b>   |  |
| <b>01110 - Development and Design</b>                  |                           |                          |                          |                    |             |  |
| <b>Income</b>  |                           |                          |                          |                    |             |  |
| Contributions  | (1,300)                   | (324)                    | (194)                    | 130                | -40%        |  |
| Fees and Charges                                       | (338,840)                 | (81,624)                 | (110,411)                | (28,787)           | 36%         | - \$17k favourable variance on development application fees<br>- Other variances individually immaterial.      |
| <b>Income Total</b>                                    | <b>(340,140)</b>          | <b>(81,948)</b>          | <b>(110,605)</b>         | <b>(28,667)</b>    | <b>56%</b>  |  |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |             |  |
| Employee Costs   | 1,140,495                 | 272,105                  | 264,882                  | (7,223)            | -6%         |  |
| Internal Allocations                                   | 608,069                   | 127,783                  | 102,127                  | (25,656)           | -20%        |  |
| Materials and Contracts                                | 149,350                   | 37,335                   | 10,890                   | (26,445)           | -71%        | - \$22k legal and consultant fees not yet required.<br>- Other variances are individually immaterial.          |
| Other Employee Costs                                   | 11,074                    | 2,769                    | 1,845                    | (924)              | -33%        |  |
| Other Expenditure                                      | 32,600                    | 7,650                    | 11,756                   | 4,106              | 54%         |  |
| <b>Expenditure Total</b>                               | <b>1,941,688</b>          | <b>447,642</b>           | <b>381,600</b>           | <b>(66,142)</b>    | <b>-16%</b> |  |
| <b>01110 - Development and Design Total</b>            | <b>1,601,448</b>          | <b>365,694</b>           | <b>270,995</b>           | <b>(84,789)</b>    | <b>-26%</b> |  |
| <b>01116 - Health Admin and Food Control</b>           |                           |                          |                          |                    |             |  |
| <b>Income</b>  |                           |                          |                          |                    |             |  |
| Contributions  | (3,300)                   | (1,150)                  | (291)                    | 859                | -75%        | - \$156k timing variance of food premise licence fees.<br>- \$15k timing variance on public building licences. |
| Fees and Charges                                       | (302,520)                 | (217,919)                | (25,318)                 | 192,601            | -88%        | - \$12k timing variance on pool sampling fees.   |
| Other Revenues   | (1,000)                   | (249)                    | 0                        | 249                | -100%       |  |
| <b>Income Total</b>                                    | <b>(306,820)</b>          | <b>(219,318)</b>         | <b>(26,009)</b>          | <b>193,709</b>     | <b>-88%</b> |  |

CITY OF VINCENT  
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
BY SERVICE AREAS  
AS AT 30 SEPTEMBER 2021

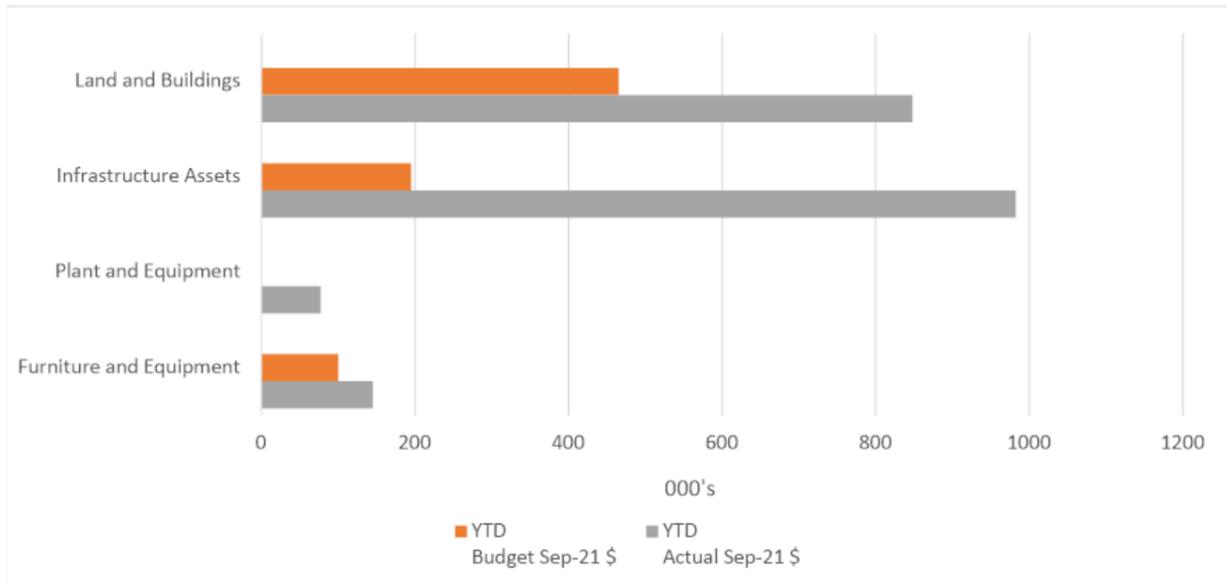


|  | Adopted Budget<br>2020/21 | YTD Budget<br>30/09/2021 | YTD Actual<br>30/09/2021 | YTD Variance       | % Variance   | Variance Commentary  |
|--|---------------------------|--------------------------|--------------------------|--------------------|--------------|--|
| <b>Expenditure</b>                                 |                           |                          |                          |                    |              |  |
| Employee Costs                                     | 993,164                   | 236,957                  | 226,469                  | (10,488)           | -4%          |  |
| Internal Allocations                               | 605,719                   | 104,834                  | 89,585                   | (15,249)           | -15%         |  |
| Materials and Contracts                            | 96,837                    | 21,210                   | 10,741                   | (10,469)           | -49%         |  |
| Other Employee Costs                               | 15,319                    | 3,831                    | 1,987                    | (1,844)            | -48%         |  |
| Other Expenditure                                  | 11,750                    | 2,937                    | 2                        | (2,935)            | -100%        |  |
| <b>Expenditure Total</b>                           | <b>1,822,779</b>          | <b>369,769</b>           | <b>328,784</b>           | <b>(40,985)</b>    | <b>-11%</b>  |  |
| <b>01116 - Health Admin and Food Control Total</b> | <b>1,316,869</b>          | <b>160,461</b>           | <b>303,176</b>           | <b>162,724</b>     | <b>102%</b>  |  |
| <b>01120 - Compliance Services</b>                 |                           |                          |                          |                    |              |  |
| <b>Income</b>                                      |                           |                          |                          |                    |              |  |
| Contributions                                      | (2,000)                   | (551)                    | (581)                    | (30)               | 5%           |  |
| Fees and Charges                                   | (20,000)                  | (5,001)                  | 2,005                    | 7,006              | -140%        |  |
| <b>Income Total</b>                                | <b>(22,000)</b>           | <b>(5,642)</b>           | <b>1,424</b>             | <b>6,976</b>       | <b>-126%</b> |  |
| <b>Expenditure</b>                                 |                           |                          |                          |                    |              |  |
| Employee Costs                                     | 463,529                   | 110,598                  | 128,101                  | 17,503             | 16%          |  |
| Internal Allocations                               | 259,847                   | 53,971                   | 45,417                   | (8,554)            | -16%         |  |
| Materials and Contracts                            | 55,100                    | 13,775                   | 7,794                    | (5,982)            | -43%         |  |
| Other Employee Costs                               | 7,717                     | 1,929                    | 1,194                    | (735)              | -38%         |  |
| Other Expenditure                                  | 2,000                     | 498                      | 96                       | (402)              | -81%         |  |
| <b>Expenditure Total</b>                           | <b>788,293</b>            | <b>180,772</b>           | <b>182,602</b>           | <b>1,830</b>       | <b>1%</b>    |  |
| <b>01120 - Compliance Services Total</b>           | <b>766,293</b>            | <b>175,220</b>           | <b>184,026</b>           | <b>8,806</b>       | <b>6%</b>    |  |
| <b>01125 - Building Control and License</b>        |                           |                          |                          |                    |              |  |
| <b>Income</b>                                      |                           |                          |                          |                    |              |  |
| Contributions                                      | (1,800)                   | (422)                    | 0                        | 422                | -100%        |  |
| Fees and Charges                                   | (267,500)                 | (66,876)                 | (66,970)                 | (94)               | 0%           |  |
| Other Revenues                                     | (2,750)                   | (687)                    | (810)                    | (123)              | 18%          |  |
| <b>Income Total</b>                                | <b>(272,050)</b>          | <b>(67,886)</b>          | <b>(67,780)</b>          | <b>206</b>         | <b>0%</b>    |  |
| <b>Expenditure</b>                                 |                           |                          |                          |                    |              |  |
| Employee Costs                                     | 381,703                   | 91,074                   | 80,576                   | (10,498)           | -12%         |  |
| Internal Allocations                               | 205,768                   | 42,629                   | 35,913                   | (6,716)            | -16%         |  |
| Materials and Contracts                            | 8,000                     | 2,004                    | 902                      | (1,502)            | -75%         |  |
| Other Employee Costs                               | 28,282                    | 7,071                    | (8,468)                  | (15,539)           | -220%        |  |
| Other Expenditure                                  | 2,000                     | 501                      | 318                      | (183)              | -37%         |  |
| <b>Expenditure Total</b>                           | <b>626,763</b>            | <b>143,279</b>           | <b>108,841</b>           | <b>(34,438)</b>    | <b>-24%</b>  |  |
| <b>01125 - Building Control and License Total</b>  | <b>363,703</b>            | <b>76,294</b>            | <b>41,061</b>            | <b>(34,233)</b>    | <b>-46%</b>  |  |
| <b>01130 - Policy and Place Services</b>           |                           |                          |                          |                    |              |  |
| <b>Income</b>                                      |                           |                          |                          |                    |              |  |
| Contributions                                      | (1,600)                   | (399)                    | 0                        | 399                | -100%        |  |
| Fees and Charges                                   | (3,525)                   | 0                        | 0                        | 0                  | 0%           |  |
| <b>Income Total</b>                                | <b>(6,125)</b>            | <b>(399)</b>             | <b>0</b>                 | <b>399</b>         | <b>-100%</b> |  |
| <b>Expenditure</b>                                 |                           |                          |                          |                    |              |  |
| Employee Costs                                     | 1,597,964                 | 381,236                  | 356,832                  | (24,404)           | -6%          | Salary savings due to vacant positions that were in the process of being filled. |
| Internal Allocations                               | 73,176                    | 151,551                  | 128,005                  | (23,545)           | -16%         |  |
| Materials and Contracts                            | 1,085,360                 | 247,338                  | 31,229                   | (216,109)          | -87%         | Timing variance of works relating operating initiatives and programmes.          |
| Other Employee Costs                               | 16,404                    | 4,098                    | 2,598                    | (1,500)            | -37%         |  |
| Other Expenditure                                  | 30,000                    | 7,500                    | 6,875                    | (625)              | -8%          |  |
| <b>Expenditure Total</b>                           | <b>3,466,498</b>          | <b>791,823</b>           | <b>626,640</b>           | <b>(268,283)</b>   | <b>-54%</b>  |  |
| <b>01130 - Policy and Place Services Total</b>     | <b>3,460,371</b>          | <b>791,424</b>           | <b>626,640</b>           | <b>(268,884)</b>   | <b>-54%</b>  |  |
| <b>Strategy and Development Total</b>              | <b>8,426,327</b>          | <b>1,774,434</b>         | <b>1,602,804</b>         | <b>(271,800)</b>   | <b>-16%</b>  |  |
| <b>Total</b>                                       | <b>16,261,632</b>         | <b>(21,186,283)</b>      | <b>(24,138,373)</b>      | <b>(2,940,110)</b> | <b>14%</b>   |  |

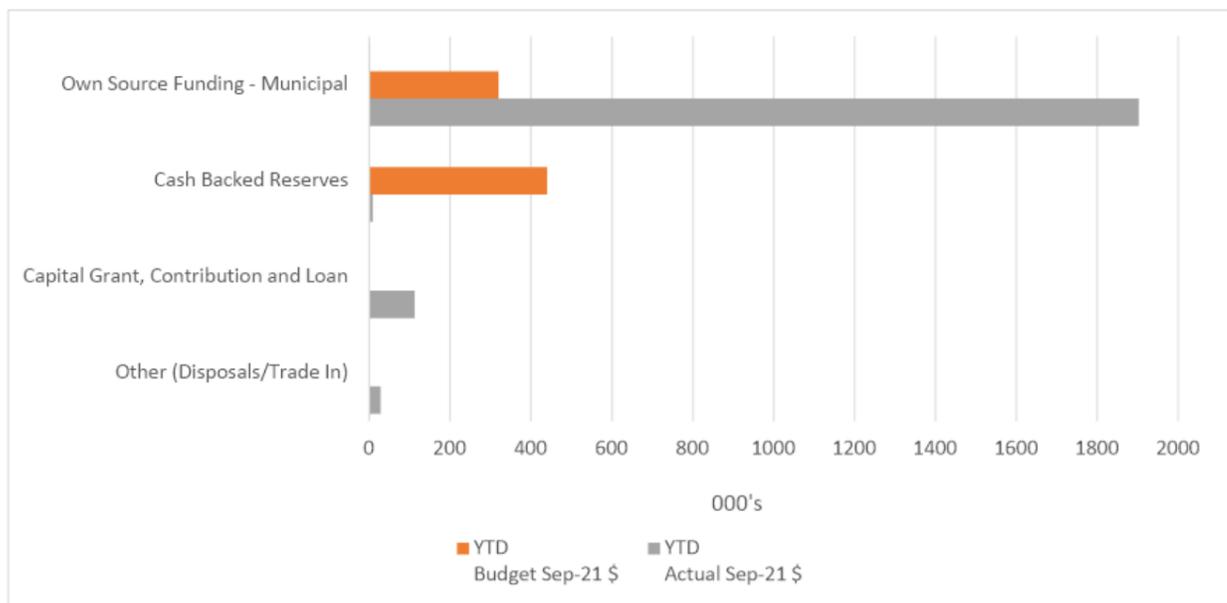
**CITY OF VINCENT**  
**NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22**  
**AS AT 30 SEPTEMBER 2021**



| CAPITAL EXPENDITURE     | Adopted Budget 2021/22 | YTD Budget Sep-21 | YTD Actual Sep-21 | YTD Variance     | Variance    |
|-------------------------|------------------------|-------------------|-------------------|------------------|-------------|
|                         | \$                     | \$                | \$                | \$               | %           |
| Land and Buildings      | 9,328,220              | 465,000           | 847,762           | 382,762          | 82%         |
| Infrastructure Assets   | 7,831,761              | 195,000           | 982,101           | 787,101          | 404%        |
| Plant and Equipment     | 2,991,056              | 0                 | 77,024            | 77,024           | 100%        |
| Furniture and Equipment | 2,007,673              | 100,000           | 144,782           | 44,782           | 45%         |
| <b>Total</b>            | <b>22,158,710</b>      | <b>760,000</b>    | <b>2,051,669</b>  | <b>1,291,669</b> | <b>170%</b> |



| FUNDING                              | Adopted Budget 2021/22 | YTD Budget Sep-21 | YTD Actual Sep-21 | YTD Variance     | Variance    |
|--------------------------------------|------------------------|-------------------|-------------------|------------------|-------------|
|                                      | \$                     | \$                | \$                | \$               | %           |
| Own Source Funding - Municipal       | 10,240,502             | 320,000           | 1,902,219         | 1,582,219        | 494%        |
| Cash Backed Reserves                 | 3,365,850              | 440,000           | 8,875             | (431,125)        | -98%        |
| Capital Grant, Contribution and Loan | 7,249,525              | 0                 | 112,847           | 112,847          | 100%        |
| Other (Disposals/Trade In)           | 1,302,833              | 0                 | 27,728            | 27,728           | 100%        |
| <b>Total</b>                         | <b>22,158,710</b>      | <b>760,000</b>    | <b>2,051,669</b>  | <b>1,291,669</b> | <b>170%</b> |



**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance | Commitment (PO)<br>Balance | Variance Commentary      |
|--|---------------------------|--------------------------|--------------------------|-----------------|----------|----------------------------|--------------------------|
| <b>LAND &amp; BUILDING ASSETS</b>                                    |                           |                          |                          |                 |          |                            |                          |
| <b>ADMIN CENTRE</b>  |                           |                          |                          |                 |          |                            |                          |
| Air Conditioning & HVAC Renewal - Admin Building HVAC                | 344,000                   | 5,000                    | 9,957                    | 4,957           | 99%      | (10,089)                   | Works in progress.       |
| <b>BEATTY PARK LEISURE CENTRE</b>                                    |                           |                          |                          |                 |          |                            |                          |
| Beatty Park Leisure Centre - Facilities Infrastructure Renewal       | 1,500,000                 | 400,000                  | 737,442                  | 337,442         | 84%      | 224,790                    | Works in progress.       |
| Beatty Park Leisure Centre – Concourse Tiling                        | 165,000                   | 10,000                   | 36,338                   | 26,338          | 263%     | -                          | Works Complete           |
| Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand | 450,000                   | 10,000                   | -                        | (10,000)        | -100%    | -                          | Works in planning stage. |
| <b>LIBRARY</b>   |                           |                          |                          |                 |          |                            |                          |
| Upgrade Library counter to enhance customer service delivery         | 48,500                    | -                        | -                        | -               | 0%       | -                          | Works in planning stage. |
| <b>VINCENT COMMUNITY CENTRE</b>                                      |                           |                          |                          |                 |          |                            |                          |
| Vincent Community Centre – Air Conditioning & HVAC Renewal           | 170,000                   | 30,000                   | 50,830                   | 20,830          | 69%      | 40,633                     | Works in progress.       |
| <b>DEPARTMENT OF SPORTS AND RECREATION</b>                           |                           |                          |                          |                 |          |                            |                          |
| DLGSC LED lighting upgrade/renewal                                   | 225,000                   | -                        | -                        | -               | 0%       | -                          | Works in planning stage. |
| DLGSC Air Conditioning & HVAC Renewal                                | 250,000                   | 5,000                    | 4,950                    | (50)            | -1%      | -                          | Works in progress.       |
| DLGSC renewal/upgrade-Lease obligation                               | 80,000                    | -                        | -                        | -               | 0%       | -                          | Works in planning stage. |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance   | Commitment (PO)<br>Balance | Variance Commentary                       |
|--|---------------------------|--------------------------|--------------------------|-----------------|------------|----------------------------|---|
| <b>MISCELLANEOUS</b>   |                           |                          |                          |                 |            |                            |   |
| Infrastructure Works - Litis Stadium   | 3,000,000                 | -                        | -                        | -               | 0%         | 8,540                      | Design phase.                             |
| 413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)                | 50,000                    | -                        | -                        | -               | 0%         | 18,004                     | Works to be Scheduled                     |
| Works Depot - Non fixed assets renewals  | 95,000                    | -                        | -                        | -               | 0%         | -                          | Design phase.                             |
| Lease Property Non Scheduled Renewal   | 50,000                    | -                        | -                        | -               | 0%         | -                          | Works in planning stage.                  |
| 99 Loftus Street, Leederville - Loftus Child Health leasing requirements           | 20,000                    | -                        | -                        | -               | 0%         | 17,983                     | Quotation phase.                          |
| Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation | 20,000                    | -                        | -                        | -               | 0%         | -                          | Works to be Scheduled..                   |
| North Perth Main Town Hall - Kitchen and toilet renewal                            | 180,000                   | -                        | -                        | -               | 0%         | 6,000                      | Design phase.                             |
| North Perth Lesser Town Hall - Kitchen and toilet renewal                          | 120,000                   | -                        | -                        | -               | 0%         | -                          | Design phase.                             |
| Library Renewals   | 80,000                    | -                        | -                        | -               | 0%         | -                          | Works in planning stage.                  |
| Menzies Park Pavilion & Ablutions  | 330,000                   | -                        | 797                      | 797             | 100%       | 7,500                      | Design Phase.                             |
| Miscellaneous Assets Renewal (City Buildings)                                      | 100,000                   | -                        | -                        | -               | 0%         | 22,686                     | Design Phase.                             |
| Aircon & HVAC Miscellaneous Renewals all properties                                | 50,000                    | -                        | -                        | -               | 0%         | 18,913                     | Works in progress, purchase order raised. |
| Water and Energy Efficiency Initiatives  | 75,000                    | -                        | 992                      | 992             | 100%       | -                          | Works in planning stage.                  |
| Hyde Park West   | 220,000                   | 5,000                    | 6,456                    | 1,456           | 29%        | 3,000                      | Works in progress.                        |
| Leederville Tennis Club - fencing upgrade  | 75,000                    | -                        | -                        | -               | 0%         | -                          | Design phase.                             |
| Leederville Oval Stadium - Light posts renewal                                     | 1,100,000                 | -                        | -                        | -               | 0%         | -                          | Works to be Scheduled..                   |
| Forrest Park Croquet Club  | 16,450                    | -                        | -                        | -               | 0%         | -                          | Design phase.                             |
| Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre        | 8,732                     | -                        | -                        | -               | 0%         | 8,395                      | Works in progress, purchase order raised. |
| Solar Photovoltaic Panel System Installation - Vincent Community Centre            | 20,150                    | -                        | -                        | -               | 0%         | -                          | Works to be Scheduled..                   |
| Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion          | 8,900                     | -                        | -                        | -               | 0%         | -                          | Works in planning stage.                  |
| Roofing Renewal-Loton Park Tennis Club Room  | 178,400                   | -                        | -                        | -               | 0%         | (79,511)                   | Works in planning stage.                  |
| Leederville Oval Stadium - Electrical renewal - 3 boards                           | 298,088                   | -                        | -                        | -               | 0%         | 115,953                    | Works in progress, purchase order raised. |
| <b>FOR LAND &amp; BUILDING ASSETS</b>  | <b>9,328,220</b>          | <b>465,000</b>           | <b>847,762</b>           | <b>382,762</b>  | <b>82%</b> | <b>402,797</b>             |   |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance | Commitment (PO)<br>Balance | Variance Commentary   |
|--|---------------------------|--------------------------|--------------------------|-----------------|----------|----------------------------|---|
| <b>INFRASTRUCTURE ASSETS</b>   |                           |                          |                          |                 |          |                            |   |
| <b>LOCAL ROADS PROGRAM</b>   |                           |                          |                          |                 |          |                            |   |
| Lake Street - Bulwer Street to Brisbane Street   | 110,307                   | -                        | 24,683                   | 24,683          | 100%     | 974                        | Timing Variance.  |
| Lake Street - Stuart Street to Newcastle Street  | 116,615                   | -                        | 14,689                   | 14,689          | 100%     | 3,140                      | Timing Variance.  |
| Glyde Street - Coogee Street to Matlock Street   | 45,562                    | 10,000                   | 13,245                   | 3,245           | 32%      | 530                        | Works in progress.  |
| Richmond Street - Scott Street to Oxford Street  | 62,141                    | -                        | -                        | -               | 0%       | 500                        | Works to be Scheduled.                                      |
| Eton Street - Gill Street to Ellesmere Street  | 132,596                   | 50,000                   | 44,719                   | (5,281)         | -11%     | 1,180                      | Works in progress.  |
| Grosvenor Road - Ethel Street to Fitzgerald Street   | 73,279                    | -                        | -                        | -               | 0%       | 500                        | Works to be Scheduled.                                      |
| Lawley Street - Fitzgerald Street to R.O.W   | 21,734                    | -                        | -                        | -               | 0%       | 250                        | Works to be Scheduled.                                      |
| Richmond Street - Leicester Street to Cul-de-sac   | 37,429                    | -                        | -                        | -               | 0%       | 250                        | Works to be Scheduled.                                      |
| Britannia Road - Federation Street to Kalgoorlie Street  | 96,305                    | -                        | 14,244                   | 14,244          | 100%     | 1,900                      | Timing Variance.  |
| Bouverie Place - Federation Street to Kalgoorlie Street  | 86,953                    | 10,000                   | 11,122                   | 1,122           | 11%      | 570                        | Works in progress.  |
| Ashby Street - Egina Street to East Street   | 100,341                   | -                        | -                        | -               | 0%       | 14,193                     | Works in progress, purchase order raised.                   |
| Ashby Street - Kalgoorlie Street to Egina Street   | 105,907                   | -                        | -                        | -               | 0%       | 12,630                     | Works in progress, purchase order raised.                   |
| Ashby Street - Kalgoorlie Street to Egina Street   | 53,984                    | -                        | -                        | -               | 0%       | 5,860                      | Works in progress, purchase order raised.                   |
| Ashby Street - Flinders Street to Coogee Street  | 53,984                    | -                        | -                        | -               | 0%       | 7,385                      | Works in progress, purchase order raised.                   |
| Thompson Street - Barnet Street to Loftus Street   | 2,500                     | -                        | -                        | -               | 0%       | 500                        | Works to be Scheduled.                                      |
| Bruce Street - Barnet Street to Loftus Street  | 2,500                     | -                        | -                        | -               | 0%       | 500                        | Works in planning stage.                                    |
| Egina Street - Berryman Street to Anzac Road   | 5,000                     | -                        | -                        | -               | 0%       | 500                        | Works in planning stage.                                    |
| Egina Street - Tasman Street to Berryman Street  | 5,000                     | -                        | -                        | -               | 0%       | 500                        | Works in planning stage.                                    |
| Minor Traffic Management Improvements Program  | 80,000                    | -                        | 10,601                   | 10,601          | 100%     | 6,132                      | Timing Variance.  |
| Chelmsford Road to Raglan Road   | -                         | -                        | 1,368                    | 1,368           | 100%     | (2,281)                    | Actuals from FY 20-21, to be adjusted during budget review. |
| <b>ROAD TO RECOVERY</b>  |                           |                          |                          |                 |          |                            |   |
| Tennyson Street - Loftus Street to Shakespeare Street  | 200,377                   | -                        | -                        | -               | 0%       | 500                        | Works in planning stage.                                    |
| Glyde Street - Matlock St to Coogee St   | 33,363                    | 25,000                   | 22,838                   | (2,162)         | -9%      | 2,570                      | Works in progress.  |
| Ellesmere Street - Shakespeare St to London St   | 90,170                    | -                        | -                        | -               | 0%       | 5,860                      | Works in progress, purchase order raised.                   |
| <b>TRAFFIC MANAGEMENT</b>  |                           |                          |                          |                 |          |                            |   |
| Alma/Claverton Local Area Traffic Management   | 48,955                    | -                        | -                        | -               | 0%       | -                          | Design Phase.   |
| Harold and Lord St Intersection  | 26,000                    | -                        | -                        | -               | 0%       | -                          | Design Phase.   |
| Mini Roundabouts   | -                         | -                        | 10,334                   | 10,334          | 100%     | 2,271                      | Actuals from FY 20-21, to be adjusted during budget review. |
| <b>BLACK SPOT PROGRAM</b>  |                           |                          |                          |                 |          |                            |   |
| Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn mo | 100,000                   | -                        | -                        | -               | 0%       | -                          | Works in planning stage.                                    |
| Leederville Parade - Vincent Street to Loftus Street   | 200,000                   | -                        | -                        | -               | 0%       | 9,440                      | Works in planning stage.                                    |
| Intersection of Bulwer and Stirling St, Perth  | 95,960                    | -                        | 3,000                    | 3,000           | 100%     | -                          | Works to be Scheduled.                                      |
| Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna                              | 30,000                    | -                        | -                        | -               | 0%       | 700                        | Design Phase.   |
| Intersection of Loftus and Vincent Streets, West Perth/Leederville                             | 245,270                   | -                        | 88,502                   | 88,502          | 100%     | 15,135                     | Timing Variance.  |
| <b>STREETSCAPE IMPROVEMENTS</b>  |                           |                          |                          |                 |          |                            |   |
| Streetscape Improvements Program   | 35,000                    | -                        | -                        | -               | 0%       | -                          | Works in planning stage.                                    |
| Streetscape Improvements-Angove St and Fitzgerald St   | 10,000                    | 10,000                   | 8,420                    | (1,580)         | -16%     | (8,420)                    | Works in progress.  |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

| Description   | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance | Commitment (PO)<br>Balance | Variance Commentary   |
|---|---------------------------|--------------------------|--------------------------|-----------------|----------|----------------------------|---|
| <b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>                          |                           |                          |                          |                 |          |                            |   |
| Chelmsford Road to Raglan Road : Road - Rehabilitation                    | -                         | -                        | 1,368                    | 1,368           | 100%     | (2,281)                    | Actuals from FY 20-21, to be adjusted during budget review. |
| Oxford Street - Leederville Parade to Vincent Street                      | 118,376                   | -                        | 156,457                  | 156,457         | 100%     | 5,443                      | Timing Variance.  |
| Loftus Street - North bound lanes Vincent Street to Bourke Street         | 157,528                   | -                        | 160,008                  | 160,008         | 100%     | 4,951                      | Timing Variance.  |
| Loftus Street - South bound lanes Vincent Street to Bourke Street         | 149,145                   | -                        | 142,482                  | 142,482         | 100%     | 5,111                      | Timing Variance.  |
| Bourke Street - Charles Street to Loftus Street                           | 173,745                   | -                        | -                        | -               | 0%       | -                          | Works in planning stage.                                    |
| Carr Street - Fitzgerald Street to Charles Street                         | 110,518                   | 10,000                   | 115,039                  | 105,039         | 1050%    | 3,608                      | Timing Variance.  |
| Fitzgerald Street - Central lanes Burt Street to Walcott Street           | 211,842                   | -                        | 24                       | 24              | 100%     | 221,349                    | Works to be Scheduled.                                      |
| Walcott Street - North-west bound lanes William Street to Beaufort Street | 162,281                   | -                        | -                        | -               | 0%       | 141,009                    | Works to be Scheduled..                                     |
| Newcastle Street - Eastbound lane Money Street to Beaufort Street         | 77,271                    | 40,000                   | 56,242                   | 16,242          | 41%      | 3,923                      | Timing Variance.  |
| <b>RIGHTS OF WAY</b>  |                           |                          |                          |                 |          |                            |   |
| Annual review based upon the most recent condition assessment survey      | 100,000                   | -                        | 31,612                   | 31,612          | 100%     | 10,000                     | Timing Variance.  |
| Laneway Lighting Program  | 20,000                    | -                        | -                        | -               | 0%       | -                          | Works in planning stage.                                    |
| <b>SLAB FOOTPATH PROGRAMME</b>  |                           |                          |                          |                 |          |                            |   |
| Footpath Upgrade and Renewal Program                                      | 30,789                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Through to Macedonia Place  | 32,979                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Car Park Entrance to Stirling Street                                      | 18,192                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Mallock Street to Egina Street  | 54,172                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Charles Street to Walcott Street  | 29,173                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Haynes Street to Hobart Street  | 25,803                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Ellesmere Strete to Gill Street   | 26,826                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Bourke Street to Richmond Street  | 16,662                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Norfolk Street to Ethel Street  | 19,469                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Brisbane Street to Robinson Ave   | 14,950                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Beaufort Street to Lindsay Street   | 14,568                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Leicester Street to Cul-de-sac  | 41,297                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Brewer Street to Edward Street  | 60,382                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Intersection of Beaufort Street   | 17,052                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |
| Scarborough Beach Road to 65 Flinders Street                              | 43,996                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.                                      |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance | Commitment (PO)<br>Balance | Variance Commentary  |
|--|---------------------------|--------------------------|--------------------------|-----------------|----------|----------------------------|--|
| <b>BICYCLE NETWORK</b>   |                           |                          |                          |                 |          |                            |  |
| Florence/Strathcona/Golding Safe Active Street   | -                         | -                        | 8,995                    | 8,995           | 100%     | (15,352)                   | Actuals from FY 20-21, to be adjusted during budget review.                        |
| Travel Smart Actions   | 10,500                    | -                        | -                        | -               | 0%       | -                          | Works to be Scheduled.   |
| Construct Norfolk St N/S Route Stage 1   | 375,000                   | -                        | -                        | -               | 0%       | -                          | Works in planning stage.   |
| Design for Norfolk St N/S Route  | 8,635                     | -                        | -                        | -               | 0%       | -                          | Design Phase.  |
| <b>DRAINAGE</b>  |                           |                          |                          |                 |          |                            |  |
| Britannia Reserve Main Drain Renewal stage 1&2   | 143,635                   | -                        | -                        | -               | 0%       | -                          | Quotation Phase.   |
| Minor drainage improvement program   | 50,000                    | -                        | -                        | -               | 0%       | 6,030                      | Works in progress, purchase order raised.  |
| Gully Soak-well program  | 60,000                    | 20,000                   | 53,507                   | 33,507          | 168%     | 10,060                     | Timing Variance.   |
| <b>CAR PARK DEVELOPMENT</b>  |                           |                          |                          |                 |          |                            |  |
| Car Parking Upgrade/Renewal Program  | 330,300                   | -                        | -                        | -               | 0%       | -                          | Design Phase.  |
| Accessible City Strategy Implementation  | 205,000                   | -                        | -                        | -               | 0%       | -                          | Works in planning stage.   |
| Car Parking Upgrade-Strathcona St angled parking   | 20,000                    | -                        | -                        | -               | 0%       | -                          | Works in planning stage.   |
| Depot - Car park lighting Renewal  | -                         | -                        | 16,124                   | 16,124          | 100%     | -                          | Actuals from FY 20-21, to be adjusted during budget review.                        |
| <b>PARKS AND RESERVES</b>  |                           |                          |                          |                 |          |                            |  |
| Greening Plan-West End Arts Precinct   | -                         | -                        | 240                      | 240             | 100%     | (240)                      | Actuals from FY 20-21, to be adjusted during budget review.                        |
| Leederville Parade (Greening Plan)   | 200,000                   | -                        | -                        | -               | 0%       | -                          | Works in planning stage.   |
| Drummond Place (Greening Plan)   | 10,000                    | -                        | -                        | -               | 0%       | -                          | Works in planning stage.   |
| Old Aberdeen Place (Greening Plan)   | 10,000                    | -                        | 570                      | 570             | 100%     | 3,354                      | Works in planning stage.   |
| Stirling Street (Greening Plan)  | 30,000                    | -                        | -                        | -               | 0%       | -                          | Works in planning stage.   |
| Edward Street (Greening Plan)  | 20,000                    | -                        | -                        | -               | 0%       | 570                        | Works in planning stage.   |
| Dunedin Street Car Park (Greening Plan)  | 15,000                    | -                        | -                        | -               | 0%       | 570                        | Design Phase.  |
| Flinders Street Car Park (Greening Plan)   | 15,000                    | -                        | -                        | -               | 0%       | 570                        | Design Phase.  |
| Britannia Reserve – Floodlight Repair  | 741,444                   | -                        | 8,400                    | 8,400           | 100%     | 8,741                      | Timing Variance.   |
| Litis Stadium & Britannia Res End of Le  | -                         | -                        | (62,090)                 | (62,090)        | 100%     | (74,514)                   | Variance due to accrual reversal for FY20-21, will be cleared the following month. |
| Greening Plan - Coogee St Car Park   | -                         | -                        | 990                      | 990             | 100%     | (990)                      | Actuals from FY 20-21, to be adjusted during budget review.                        |
| Greening Plan - Howlett Street   | -                         | -                        | 609                      | 609             | 100%     | -                          | Actuals from FY 20-21, to be adjusted during budget review.                        |
| Greening Plan - Little Russell Street  | -                         | -                        | 323                      | 323             | 100%     | -                          | Actuals from FY 20-21, to be adjusted during budget review.                        |
| Auckland/Hobart Street Reserve - replace irrigation  | -                         | -                        | 2,040                    | 2,040           | 100%     | (4,395)                    | Actuals from FY 20-21, to be adjusted during budget review.                        |
| <b>RETICULATION</b>  |                           |                          |                          |                 |          |                            |  |
| Menzies Park - Replace Irrigation System   | 180,000                   | -                        | -                        | -               | 0%       | -                          | Works in planning stage.   |
| Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical cu | 15,000                    | -                        | -                        | -               | 0%       | -                          | Works to be scheduled.   |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

| Description  | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance | Variance  | Commitment (PO)<br>Balance | Variance Commentary   |
|--|---------------------------|--------------------------|--------------------------|-----------------|-----------|----------------------------|---|
| <b>PARKS FURNITURE</b>   |                           |                          |                          |                 |           |                            |   |
| Banks Res Master Plan Implement Stage 1 : Parks - Upgrade and Construction Implementation and renewal of parks signage | -                         | -                        | 13,772                   | 13,772          | 100%      | -                          | Actuals from FY 20-21, to be adjusted during budget review. |
| Norwood Park - replace electric BBQ (double)   | 20,000                    | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)   | 15,000                    | -                        | -                        | -               | 0%        | 1,760                      | Works to be scheduled.                                      |
| Auckland/Hobart Street Reserve – replacement perimeter fencing   | 40,000                    | -                        | -                        | -               | 0%        | -                          | Works in design phase.                                      |
| Hyde Park - upgrade of path lighting   | 20,000                    | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Britannia Reserve - shade sail replacement (south)   | 90,000                    | -                        | -                        | -               | 0%        | -                          | Quotation Phase.  |
| Charles Veryard Reserve - Flood Lighting   | 18,000                    | -                        | -                        | -               | 0%        | -                          | Works to be scheduled.                                      |
|  | 100,000                   | -                        | -                        | -               | 0%        | 9,875                      | Works in design phase.                                      |
| <b>PARKS DEVELOPMENT</b>   |                           |                          |                          |                 |           |                            |   |
| Haynes Street Reserve Development Plan Implementation Stages 1 & 2   | 340,000                   | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Monmouth Street  | 10,000                    | -                        | -                        | -               | 0%        | -                          | Design Phase.   |
| Edinboro Street Reserve  | 20,000                    | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Hyde Park re-asphalt Pathways  | 100,000                   | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Les Lilleyman – Playground and softfall replacement  | 115,000                   | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Tolcon Place Reserve - replace playground soft fall  | 20,000                    | -                        | -                        | -               | 0%        | 14,600                     | Works to be scheduled.                                      |
| Cricket Wicket Renewal Program   | 25,000                    | -                        | 7,626                    | 7,626           | 100%      | -                          | Timing Variance.  |
| <b>PLAYGROUND EQUIPMENT</b>  |                           |                          |                          |                 |           |                            |   |
| Menzies Park – replace exercise equipment  | 60,000                    | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Forrest Park - replace exercise equipment (deferred from 2019/20)  | 60,000                    | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Charles Veryard Reserve - Replace playground softfall and exercise equipment   | 45,000                    | -                        | -                        | -               | 0%        | 33,900                     | Works to be scheduled.                                      |
| Gladstone Street Reserve - upgrade & replace playground equipment  | 105,000                   | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| <b>STREET FURNITURE</b>  |                           |                          |                          |                 |           |                            |   |
| Bus Shelter Replacement and Renewal Program  | 30,000                    | 20,000                   | -                        | (20,000)        | -100%     | -                          | Works to be scheduled.                                      |
| Street Lighting Upgrade Program  | 55,000                    | -                        | -                        | -               | 0%        | 25,082                     | Works in design phase.                                      |
| <b>MISCELLANEOUS</b>   |                           |                          |                          |                 |           |                            |   |
| Public Open Space Strategy Implementation Plan   | 50,000                    | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| Mary Street Piazza - Festoon Light Improvements  | 20,000                    | -                        | -                        | -               | 0%        | -                          | Works in planning stage.                                    |
| <b>FOR INFRASTRUCTURE ASSETS</b>   | <b>7,831,761</b>          | <b>195,000</b>           | <b>982,101</b>           | <b>787,101</b>  | <b>38</b> | <b>496,503</b>             |   |

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

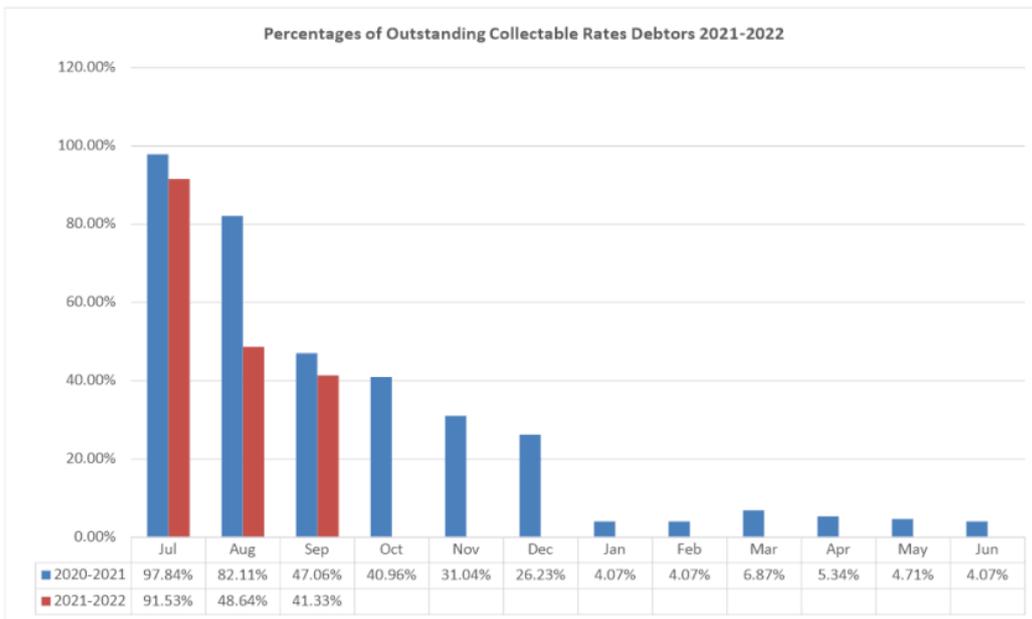
| Description   | Adopted Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance  | Variance     | Commitment (PO)<br>Balance | Variance Commentary                           |
|---|---------------------------|--------------------------|--------------------------|------------------|--------------|----------------------------|---|
| <b>PLANT &amp; EQUIPMENT ASSETS</b>   |                           |                          |                          |                  |              |                            |   |
| <b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>  |                           |                          |                          |                  |              |                            |   |
| Light Fleet - Annual Changeover   | 547,500                   | -                        | -                        | -                | 0%           | 353,500                    | Works in progress, purchase order raised.     |
| <b>MAJOR PLANT REPLACEMENT PROGRAMME</b>  |                           |                          |                          |                  |              |                            |   |
| 5 Tonne Rubbish Compactor Small Rear Loader   | 340,000                   | -                        | -                        | -                | 0%           | -                          | Quotation Phase.                              |
| Road Sweeper  | 380,000                   | -                        | -                        | -                | 0%           | -                          | Works in design phase.                        |
| Single Axle Tipper Truck  | 170,000                   | -                        | -                        | -                | 0%           | 163,850                    | Quotation Phase.                              |
| Scarifier and vacuum system   | 20,000                    | -                        | -                        | -                | 0%           | 7,430                      | Quotation Phase.                              |
| Elevated Work Platform - Squirrel   | 60,000                    | -                        | -                        | -                | 0%           | -                          |   |
| Mower / Ride On Rotary Toro Quad Steer  | 40,000                    | -                        | -                        | -                | 0%           | 37,640                     | Works in progress, purchase order raised.     |
| Mower / Ride On Rotary  | 35,000                    | -                        | 30,460                   | 30,460           | 100%         | -                          | Timing Variance.                              |
| <b>MISCELLANEOUS</b>  |                           |                          |                          |                  |              |                            |   |
| FOGO 3 Bin  | 1,378,556                 | -                        | -                        | -                | 0%           | 1,065,050                  | Works in progress, purchase order raised.     |
| Parking Machines Asset Replacement Prog   | 20,000                    | -                        | -                        | -                | 0%           | -                          | Quotation Phase.                              |
| <b>TOTAL EXPENDITURE</b>  |                           |                          |                          |                  |              |                            |   |
| <b>FOR PLANT &amp; EQUIPMENT ASSETS</b>   | <b>2,991,056</b>          | <b>0</b>                 | <b>77,024</b>            | <b>77,024</b>    | <b>100%</b>  | <b>1,582,470</b>           |   |
| <b>FURNITURE &amp; EQUIPMENT ASSETS</b>   |                           |                          |                          |                  |              |                            |   |
| <b>F&amp;E ASSETS - BP LEISURE CENTRE</b>   |                           |                          |                          |                  |              |                            |   |
| Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for ol | 132,000                   | -                        | -                        | -                | 0%           | 4,790                      | Works commenced.                              |
| Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans           | 868,366                   | -                        | -                        | -                | 0%           | -                          | Tender review in process.                     |
| <b>FURNITURE AND EQUIPMENT</b>  |                           |                          |                          |                  |              |                            |   |
| Building Management System software-Admin   | 120,000                   | -                        | -                        | -                | 0%           | -                          |   |
| <b>INFORMATION TECHNOLOGY</b>   |                           |                          |                          |                  |              |                            |   |
| Enterprise Applications upgrade   | 238,080                   | -                        | -                        | -                | 0%           | 18,953                     |   |
| ICT infrastructure renewal (switches, UPS, audio visual, network links)                       | 275,000                   | 100,000                  | 93,860                   | (6,140)          | -6%          | 10,490                     | Works in progress.                            |
| <b>Beatty Park Leisure Centre</b>   |                           |                          |                          |                  |              |                            |   |
| Beatty Park Leisure Centre - Non Fixed Assets Renewal   | -                         | -                        | 50,923                   | 50,923           | 100%         | (32,825)                   | Variance due to accrual reversal for FY20-21. |
| <b>MARKETING &amp; COMMUNICATIONS</b>   |                           |                          |                          |                  |              |                            |   |
| COVID-19 Artwork relief project   | 374,227                   | -                        | -                        | -                | 0%           | -                          | Works in planning stage.                      |
| <b>TOTAL EXPENDITURE</b>  |                           |                          |                          |                  |              |                            |   |
| <b>FOR FURNITURE &amp; EQUIPMENT ASSETS</b>   | <b>2,007,673</b>          | <b>100,000</b>           | <b>144,782</b>           | <b>44,782</b>    | <b>45% -</b> | <b>3,381</b>               |   |
| <b>TOTAL CAPITAL EXPENDITURE</b>  | <b>22,158,710</b>         | <b>760,000</b>           | <b>2,051,669</b>         | <b>1,291,669</b> | <b>170%</b>  | <b>2,478,389</b>           |   |

CITY OF VINCENT  
NOTE 6 - CASH BACKED RESERVES  
AS AT 30 SEPTEMBER 2021



| Reserve Particulars                          | Budget<br>Opening<br>Balance<br>01/07/2021<br>\$ | Actual<br>Opening<br>Balance<br>01/07/2021<br>\$ | Budget<br>Transfers<br>to Reserve<br>30/06/2022<br>\$ | YTD Actual<br>Transfers<br>to Reserve<br>30/09/2021<br>\$ | Budget<br>Interest<br>Earned<br>30/06/2022<br>\$ | YTD Actual<br>Interest<br>Earned<br>30/09/2021<br>\$ | Budget<br>Transfers<br>from Reserve<br>30/06/2022<br>\$ | YTD Actual<br>Transfers<br>from Reserve<br>30/09/2021<br>\$ | Budget<br>Closing<br>Balance<br>30/06/2022<br>\$ | Actual<br>Closing<br>Balance<br>30/09/2021<br>\$ |
|--|--|--|---|---|--|--|---|---|--|--|
| Asset Sustainability Reserve                 | 5,890,677  | 5,512,487  | 701,114   | 263,352   | 45,550   | 20,646   | (2,726,156)   | (663,945)   | 3,911,185  | 5,132,540  |
| Beatty Park Leisure Centre Reserve           | 102,048  | 102,096  |   | 0   | 789  | 358  | 0   | 0   | 102,837  | 102,454  |
| Cash in Lieu Parking Reserve                 | 1,540,735  | 1,469,067  |   | 0   | 11,914   | 5,400  | (441,000)   | 0   | 1,111,649  | 1,474,467  |
| Hyde Park Lake Reserve                       | 160,575  | 160,649  |   | 0   | 1,242  | 563  | 0   | 0   | 161,817  | 161,212  |
| Land and Building Acquisition Reserve        | 299,910  | 300,049  |   | 0   | 2,319  | 1,051  | 0   | 0   | 302,229  | 301,100  |
| Leederville Oval Reserve                     | 94,840   | 94,885   |   | 0   | 733  | 333  | 0   | 0   | 95,573   | 95,218   |
| Loftus Community Centre Reserve              | 37,204   | 37,219   |   | 0   | 288  | 133  | 0   | 0   | 37,492   | 37,352   |
| Loftus Recreation Centre Reserve             | 224,595  | 220,496  | 59,458  | 41,705  | 1,737  | 787  | 0   | 0   | 285,790  | 262,988  |
| Office Building Reserve - 246 Vincent Street | 288,445  | 311,925  |   | 0   | 2,230  | 1,010  | (290,675)   | 0   | 0  | 312,935  |
| Parking Facility Reserve                     | 106,473  | 106,521  |   | 0   | 823  | 373  | 0   | 0   | 107,296  | 106,894  |
| Percentage For Public Art Reserve            | 401,299  | 401,577  |   | 0   | 3,103  | 1,406  | (374,227)   | 0   | 30,175   | 402,983  |
| Plant and Equipment Reserve                  | 22,667   | 22,680   |   | 0   | 175  | 80   | (22,667)  | 0   | 175  | 22,761   |
| POS reserve - General                        | 0  | 0  | 1,450,120   | 656,167   | 11,213   | 1,389  | (190,000)   | 0   | 1,271,333  | 657,556  |
| State Gymnastics Centre Reserve              | 120,783  | 119,423  | 11,144  | 0   | 934  | 423  | 0   | 0   | 132,861  | 119,846  |
| Strategic Waste Management Reserve           | 1,005,650  | 1,006,113  |   | 0   | 7,776  | 3,524  | (982,312)   | 0   | 31,114   | 1,009,637  |
| Tamala Park Land Sales Reserve               | 1,093,870  | 1,093,870  | 833,333   | 0   | 4,591  | 2,081  | 0   | 0   | 1,931,794  | 1,095,951  |
| Underground Power Reserve                    | 211,773  | 211,870  |   | 0   | 1,638  | 742  | 0   | 0   | 213,411  | 212,612  |
| Waste Management Plant and Equipment Reserve | 221,752  | 221,856  |   | 0   | 1,715  | 777  | 0   | 0   | 223,467  | 222,633  |
| POS reserve - Haynes Street                  | 159,194  | 159,265  | 35,245  | 2,120   | 1,231  | 558  | (150,000)   | 0   | 45,670   | 161,943  |
|  | <b>11,982,490</b>                                | <b>11,552,048</b>                                | <b>3,090,414</b>                                      | <b>963,344</b>  | <b>100,001</b>                                   | <b>41,634</b>  | <b>(5,177,037)</b>                                      | <b>(663,945)</b>  | <b>9,995,867</b>                                 | <b>11,893,081</b>                                |

**CITY OF VINCENT  
NOTE 7 - RATING INFORMATION  
AS AT 30 SEPTEMBER 2021**



**CITY OF VINCENT  
NOTE 7 - RATING INFORMATION  
FOR THE MONTH ENDED 30 SEPTEMBER 2021**



|  | Rateable Value     | Rate in Dollar | Budget            | Actual            | Rates Levied to Budget |
|--|--------------------|----------------|-------------------|-------------------|------------------------|
|  | \$                 | Cents          | \$                | \$                | %                      |
| <b>Rate Revenue</b>                        |                    |                |                   |                   |                        |
| General Rate                               |                    |                |                   |                   |                        |
| 10902 Residential                          | 245,429,636        | 0.0797         | 19,828,111        | 19,621,826        | 99.0%                  |
| 182 Vacant Residential                     | 4,265,470          | 0.0761         | 354,712           | 322,920           | 91.0%                  |
| 1622 Other                                 | 124,588,530        | 0.0672         | 8,379,858         | 8,350,806         | 99.7%                  |
| 46 Vacant Commercial                       | 2,437,750          | 0.1282         | 312,447           | 350,064           | 112.0%                 |
| Minimum Rate                               |                    |                |                   |                   |                        |
| 6144 Residential @ \$1,241.00              | 78,076,012         |                | 7,633,391         | 7,650,886         | 100.2%                 |
| 185 Vacant Residential @ \$1,170.00        | 1,822,160          |                | 183,690           | 190,268           | 103.6%                 |
| 157 Other @ \$1,197.70                     | 1,886,030          |                | 188,039           | 188,039           | 100.0%                 |
| 0 Vacant Commercial @ \$1,516.40           |                    |                | 0                 | 0                 |                        |
| Interim Rates                              | 0                  |                | 300,000           | 12,652            | 4.2%                   |
| Rates Waiver                               | 0                  |                | (135,000)         | (116,028)         | 85.9%                  |
| <b>Total Amount Made up from Rates</b>     | <b>458,505,588</b> |                | <b>37,045,248</b> | <b>36,571,433</b> |                        |
| <b>Non Payment Penalties</b>               |                    |                |                   |                   |                        |
| Instalment Interest @ 5.5%                 |                    |                | 170,000           | 182,925           | 107.6%                 |
| Penalty Interest @ 8%                      |                    |                | 133,000           | 40,038            | 30.1%                  |
| Administration Charge - \$8 per instalment |                    |                | 150,000           | 132,522           | 88.3%                  |
| Legal Costs Recovered                      |                    |                | 10,000            | 0                 | 0.0%                   |
|  |                    |                | <b>37,508,248</b> | <b>36,926,918</b> |                        |
| <b>Other Revenue</b>                       |                    |                |                   |                   |                        |
| Exempt Bins - Non Rated Properties         |                    |                | 100,000           | 78,958            | 79.0%                  |
| Commercial / Residential Additional Bins   |                    |                | 16,000            | 19,546            | 122.2%                 |
| Swimming Pools Inspection Fees             |                    |                | 18,800            | 14,888            | 79.2%                  |
|  |                    |                | <b>37,643,048</b> | <b>37,040,309</b> |                        |
| <b>Opening Balance</b>                     |                    |                |                   | <b>1,053,606</b>  |                        |
| <b>Total Collectable</b>                   |                    |                | <b>37,643,048</b> | <b>38,093,915</b> | <b>101.20%</b>         |
| Less                                       |                    |                |                   |                   |                        |
| Cash Received                              |                    |                |                   | 23,646,566        |                        |
| Rebates Allowed                            |                    |                |                   | (1,108,735)       |                        |
| <b>Rates Balance To Be Collected</b>       |                    |                | <b>37,643,048</b> | <b>15,556,069</b> | <b>41.33%</b>          |
| Add  |                    |                |                   |                   |                        |
| ESL Debtors                                |                    |                |                   | 656,070           |                        |
| Pensioner Rebates Not Yet Claimed          |                    |                |                   | 440,672           |                        |
| ESL Rebates Not Yet Claimed                |                    |                |                   | 34,440            |                        |
| Less                                       |                    |                |                   |                   |                        |
| Deferred Rates Debtors                     |                    |                |                   | (109,217)         |                        |
| <b>Current Rates Debtors Balance</b>       |                    |                |                   | <b>16,578,034</b> |                        |



**CITY OF VINCENT  
NOTE 8 - DEBTOR REPORT  
FOR THE MONTH ENDED 30 SEPTEMBER 2021**

| DESCRIPTION                                      | CURRENT       | 31-59 DAYS     | 60-89 DAYS       | OVER 90 DAYS     | BALANCE          |
|--|---------------|----------------|------------------|------------------|------------------|
|  | \$            | \$             | \$               | \$               | \$               |
| DEBTOR CONTROL - HEALTH LICENCES                 | 4,316         | 1,338          | (1,055)          | 119,945          | 124,544          |
| DEBTOR CONTROL - RUBBISH CHARGES                 |               |                |                  |                  | 0                |
| DEBTOR CONTROL - CASH IN LIEU CAR PARKING        |               |                |                  | 232,869          | 232,869          |
| DEBTOR CONTROL - PROPERTY INCOME                 | 72,219        | 9,929          | (147,948)        | 165,602          | 99,802           |
| DEBTOR CONTROL - RECOVERABLE WORKS               | 2,573         |                | (1,164)          | 2,093            | 3,503            |
| DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE      |               |                |                  |                  | 0                |
| DEBTOR CONTROL - OTHER                           | 16,409        | 5,064          | 906              | 110,527          | 132,906          |
| DEBTOR CONTROL - % ART CONTRIBUTIONS             |               |                |                  |                  | 0                |
| DEBTOR CONTROL - PLANNING SERVICES FEES          | 100           | (100)          |                  | 705              | 705              |
| DEBTOR CONTROL - GST                             | (151,322)     | 392,485        | (241,162)        | 15               | 16               |
| DEBTOR CONTROL - INFRINGEMENT                    | 116,620       | 71,276         | 42,580           | 1,437,702        | 1,668,178        |
| PROVISION FOR DOUBTFUL DEBT (CURRENT)            | 0             | 0              | 0                | (181,310)        | (181,310)        |
| IMPAIRMENT OF RECEIVABLES                        | 0             | 0              | 0                | (194,671)        | (194,671)        |
| <b>TOTAL DEBTORS OUTSTANDING AS AT 30/9/2021</b> | <b>60,915</b> | <b>479,991</b> | <b>(347,842)</b> | <b>1,693,477</b> | <b>1,886,541</b> |

|  |                  |
|--|------------------|
| ACCRUED INCOME                           | 18,433           |
| ACCRUED INTEREST                         | 22,564           |
| PREPAYMENTS                              | 226,167          |
| <b>TOTAL TRADE AND OTHER RECEIVABLES</b> | <b>2,153,706</b> |

| DATE   | SUNDRY DEBTORS OVER 90 DAYS                   | AMOUNT            | DEBT DETAILS                                  | Comments   |
|--|---|-------------------|---|--|
| 11/03/2019                                     | Tennis Seniors Western Australia              | 5,728.05          | Building Insurance 2018/19 & 2019/20          | In the process to debt collection                  |
| 01/07/2021                                     | Mt Hawthorn Community Church                  | 443.99            | Lease fee                                     | Contacted re: overdue                              |
| 01/07/2021                                     | Department of Education                       | 8,200.00          | Annual lease                                  | Reminder sent waiting payment confirmation         |
| 01/04/2021                                     | Hospitality Industry Service Providers (HISP) | 5,640.90          | Monthly lease and Outgoings                   | Financial hardship                                 |
| 23/02/2021                                     | Kre8 Constructions                            | 929.50            | Damaged to ROW 47 Redfern St                  | In the process to debt collection                  |
| 04/11/2016                                     | C Caferelli                                   | 28,600.00         | Breaches of Planning Development Act          | Have been handed over to FER                       |
| 22/08/2018                                     | C D Hunter                                    | 12,514.30         | Outstanding court costs awarded to COV        | \$100 Monthly Repayment in progress from 27/10/20  |
| 5508.09  | A Kindu                                       | 2,339.25          | Damage/vandalism to hired venue               | with debt collector                                |
| 09/07/2019                                     | R Cox   | 1,170.00          | Breach of condition of hall hire              | Sent to debt collection agency                     |
| 21/07/2020                                     | Kamran Beykpour                               | 25,813.00         | Outstanding court costs awarded to COV        | With McLeods Barristers and Solicitors             |
| 13/10/2020                                     | D Bianchi                                     | 15,000.00         | Court fines and costs re: 193-195 Scarborough | \$200 Monthly Repayment in progress from 30 Dec 20 |
| 21/01/2019                                     | Matthew Slinger                               | 20,084.80         | Outstanding court costs awarded to COV        | Have been handed over to FER                       |
| <b>BALANCE OF 90 DAY DEBTORS OVER \$500.00</b> |   | <b>126,463.79</b> |   |  |

CITY OF VINCENT  
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2021



|                             | Original<br>Budget<br>2021/22<br>\$ | YTD<br>Budget<br>Sep-21<br>\$ | YTD<br>Actuals<br>Sep-21<br>\$ | YTD<br>Actuals<br>Sep-20<br>\$ | Month<br>Actuals<br>Sep-21<br>\$ | Month<br>Actuals<br>Sep-20<br>\$ |
|-----------------------------|-------------------------------------|-------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| <b>ADMINISTRATION</b>       |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 0                                   | 0                             | 0                              | 0                              | (75,088)                         | 0                                |
| Expenditure                 | 0                                   | 0                             | 0                              | (254)                          | 74,933                           | 0                                |
| Surplus/(Deficit)           | 0                                   | 0                             | 0                              | (254)                          | (155)                            | 0                                |
| <b>SWIMMING POOLS AREA</b>  |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 2,209,329                           | 519,385                       | 383,328                        | 334,309                        | 193,515                          | 129,780                          |
| Expenditure                 | (3,957,666)                         | (743,694)                     | (681,623)                      | (411,566)                      | (261,836)                        | (147,803)                        |
| Surplus/(Deficit)           | (1,748,337)                         | (224,309)                     | (298,295)                      | (77,257)                       | (68,321)                         | (18,023)                         |
| <b>SWIM SCHOOL</b>          |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 1,530,316                           | 366,329                       | 219,672                        | 359,536                        | 170,761                          | 146,838                          |
| Expenditure                 | (1,107,574)                         | (258,802)                     | (194,419)                      | (262,071)                      | (87,776)                         | (88,229)                         |
| Surplus/(Deficit)           | 422,742                             | 107,527                       | 25,253                         | 97,465                         | 82,985                           | 58,609                           |
| <b>CAFÉ</b>                 |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 0                                   | 0                             | 0                              | 0                              | 0                                | (1,890)                          |
| Expenditure                 | 0                                   | 0                             | 0                              | (35,773)                       | 0                                | 250                              |
| Surplus/(Deficit)           | 0                                   | 0                             | 0                              | (35,773)                       | 0                                | (1,640)                          |
| <b>RETAIL SHOP</b>          |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 551,116                             | 137,778                       | 110,881                        | 118,144                        | 56,902                           | 45,003                           |
| Expenditure                 | (472,039)                           | (163,270)                     | (81,919)                       | (71,552)                       | (22,711)                         | (29,511)                         |
| Surplus/(Deficit)           | 79,077                              | (25,492)                      | 28,962                         | 46,592                         | 34,191                           | 15,492                           |
| <b>HEALTH &amp; FITNESS</b> |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 1,732,874                           | 433,218                       | 868,919                        | 376,113                        | 188,136                          | 126,515                          |
| Expenditure                 | (1,336,438)                         | (292,448)                     | (274,473)                      | (214,930)                      | (98,276)                         | (89,980)                         |
| Surplus/(Deficit)           | 396,436                             | 140,770                       | 594,446                        | 161,183                        | 89,860                           | 36,535                           |
| <b>GROUP FITNESS</b>        |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 675,362                             | 168,840                       | 166,683                        | 135,789                        | 66,622                           | 45,640                           |
| Expenditure                 | (505,476)                           | (112,548)                     | (109,972)                      | (94,268)                       | (40,235)                         | (22,512)                         |
| Surplus/(Deficit)           | 169,886                             | 56,292                        | 56,711                         | 41,521                         | 26,387                           | 23,128                           |
| <b>AQUAROBICS</b>           |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 254,553                             | 64,648                        | 63,239                         | 52,151                         | 26,032                           | 17,352                           |
| Expenditure                 | (226,334)                           | (52,830)                      | (33,361)                       | (21,439)                       | (12,915)                         | (8,190)                          |
| Surplus/(Deficit)           | 28,219                              | 11,818                        | 29,878                         | 30,712                         | 13,117                           | 9,162                            |
| <b>CRECHE</b>               |                                     |                               |                                |                                |                                  |                                  |
| Revenue                     | 61,333                              | 15,333                        | 15,948                         | 13,418                         | 6,274                            | 4,654                            |
| Expenditure                 | (210,712)                           | (44,600)                      | (54,962)                       | (48,610)                       | (20,687)                         | (16,293)                         |
| Surplus/(Deficit)           | (149,379)                           | (29,267)                      | (39,014)                       | (35,192)                       | (14,413)                         | (11,639)                         |
| Net Surplus/(Deficit)       | (801,356)                           | 37,339                        | 397,941                        | 228,997                        | 163,651                          | 111,624                          |
| Less: Depreciation          | 1,286,772                           | 0                             | 0                              | (73,452)                       | 0                                | 0                                |
| Cash Surplus/(Deficit)      | (2,088,128)                         | 37,339                        | 397,941                        | 302,449                        | 163,651                          | 111,624                          |