

## 11.6 FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

Attachments: 1. Financial Statements as at 31 December 2021

**RECOMMENDATION:**

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

**PURPOSE OF REPORT:**

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

**BACKGROUND:**

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

**DETAILS:**

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

| Note | Description                                                            | Page  |
|------|------------------------------------------------------------------------|-------|
| 1.   | Statement of Financial Activity by Program Report and Graph            | 1-4   |
| 2.   | Statement of Comprehensive Income by Nature or Type Report             | 5     |
| 3.   | Net Current Funding Position                                           | 6     |
| 4.   | Summary of Income and Expenditure by Service Areas                     | 7-18  |
| 5.   | Capital Expenditure including Funding graph and Capital Works Schedule | 19-26 |
| 6.   | Cash Backed Reserves                                                   | 27    |
| 7.   | Rating Information and Graph                                           | 28-29 |
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| 9.   | Beatty Park Leisure Centre Financial Position                          | 31-32 |

**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 \$516,008 (4.6%). The following items materially contributed to this position:

- A favourable Variance of \$385,115 due to an increase in activity at Beatty Park, Public halls and sporting grounds (**Recreation and Culture**).
- A favourable Variance of \$304,218 due to an increase in revenue generated from parking infringements (**Transport**).
- An unfavourable Variance of \$212,575 mainly contributed by timing variance of profit/loss on disposal of major plant assets (**Other Property and Services**)

**Revenue by Nature or Type** (on page 5) is tracking slightly higher than the YTD budgeted revenue by \$931,906 (2.0%). The following items materially contribute to this position:

- A favourable Variance of \$397,692 due to higher than anticipated insurance premium recoups and building Permit licences (**Other Revenue**).
- A favourable Variance of \$363,478 due to an increase in revenue generated from increased activity in relation to Swim school at Beatty Park and parking facilities (**Fees and Charges**).

- A favourable variance of \$153,954 due to higher than anticipated interim Rates (**Rates**)

**Expenditure by Program** (on page 1) is favourable, attributed by an under-spend of \$3,075,098 (7.6%) compared to the YTD budget. The following items materially contributed to this position:

- A favourable variance of \$1,859,764 mainly contributed by timing variances in building and ground maintenance works at various facilities within the City (**Recreation and Culture**).
- A favourable variance of \$671,343 mainly contributed by a budget to actuals timing variance relating to the provision of waste tipping and recycling services (**Community Amenities**).
- A favourable variance of \$175,714 mainly contributed by a vacant position and delay in the hiring process. (**Law, Order and Public Safety**).
- A favourable variance of \$118,799 due to timing variances relating to election expenses, Centrelink parental leave payment and Programmes and Events, (**Governance**).
- A favourable variance of \$112,760 mainly contributed by a timing variance relating to various expenses (**Health**).

**Expenditure by Nature or Type** (on page 5) is favourable, attributed by an under-spend of \$3,069,876 (7.5%). The following items materially contributed to this position:

- There is an under-spend of \$1,203,190 mainly attributed to timing variances relating to the provision of waste tipping and recycling services, building maintenance and ground maintenance works respectively (**Materials and Contracts**).
  - Waste services - \$480,320 relating to tipping, bulk verge & recycling costs due to timing variance.
  - Operating projects within multiple areas of \$320,180 relating to timing variance.
  - Maintenance works - \$265,000 relating to building maintenance; various sites & street cleaning works due to timing variance.
- There is favourable variance of \$1,133,140 primarily attributed to the reversal of HBF Park depreciation - to be adjusted at MY budget review (**Depreciation of non-current assets**).
- **Employee costs** reflects favourable variance of \$777,131. This variance is materially contributed by the following areas: -
  - Under -Spend in staff training courses and agency labour costs, compared to budget.
  - Vacant-Staff positions within business units yet to be filled.
- There is an over-spend of \$141,028 contributed by cumulative timing variances of works across multiple areas that are individual immaterial. (**Other expenditure**).

### Surplus Position – Year End 2020/2021

The surplus position brought forward to 2021/22 is \$6,125,327 as per the City's 2020/21 audited financials. The December closing position is \$26,380,180 reflecting a favourable position of \$3,437,889 compared to the December budget amount of \$22,942,291.

### Content of Statement of Financial Activity

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

1. Statement of Financial Activity by Program Report (Note 1 Page 1-4)

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

2. Statement of Comprehensive Income by Nature or Type Report (Note 2 Page 5)

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

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

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

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 7-18)

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 19 - 26)

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.

|                                | Revised Budget    | YTD Budget       | YTD Actual       | Remaining Budget |
|--------------------------------|-------------------|------------------|------------------|------------------|
|                                | \$                | \$               | \$               | %                |
| Land and Buildings             | 9,424,387         | 2,473,692        | 1,399,943        | 85.1%            |
| Infrastructure Assets          | 7,935,745         | 2,831,291        | 2,215,122        | 72.1%            |
| Plant and Equipment            | 3,036,056         | 227,500          | 228,240          | 92.5%            |
| Furniture and Equipment        | 2,080,825         | 448,942          | 257,892          | 87.6%            |
| <b>Total</b>                   | <b>22,477,013</b> | <b>5,981,425</b> | <b>4,101,196</b> | <b>81.8%</b>     |
|                                |                   |                  |                  |                  |
| FUNDING                        | Revised Budget    | YTD Budget       | YTD Actual       | Remaining Budget |
|                                | \$                | \$               | \$               | %                |
| Own Source Funding - Municipal | 9,992,589         | 4,479,811        | 1,720,451        | 82.8%            |
| Cash Backed Reserves           | 3,808,207         | 815,934          | 818,241          | 78.5%            |
| Capital Grant and Contribution | 7,373,384         | 182,847          | 878,444          | 88.1%            |
| Other (Disposals/Trade In)     | 1,302,833         | 502,833          | 684,060          | 47.5%            |
| <b>Total</b>                   | <b>22,477,013</b> | <b>5,981,425</b> | <b>4,101,196</b> | <b>81.8%</b>     |

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

6. Cash Backed Reserves (Note 6 Page 27)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The provisional balance at 31 December 2021 is \$12,592,008.

7. Rating Information (Note 7 Page 28 -29)

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

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

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

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 at 31 December 2021 was \$9,431,639, excluding deferred rates of \$105,678.

The outstanding rates percentage at 31 December 2021 was 23.32% compared to 26.23% 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 30)

Total trade and other receivables at 31 December 2021 were \$2,601,950.

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

- \$858,975 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:

- \$198,651 has been provided for doubtful debt (Current – Up to 12 months).
- \$181,916 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).
- \$220,032 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

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

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

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 31-32)

As of 31 December 2021, the Centre's operating surplus position was \$736,278 (excluding depreciation) compared to the YTD budgeted surplus amount of \$27,510.

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 31 December 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:**

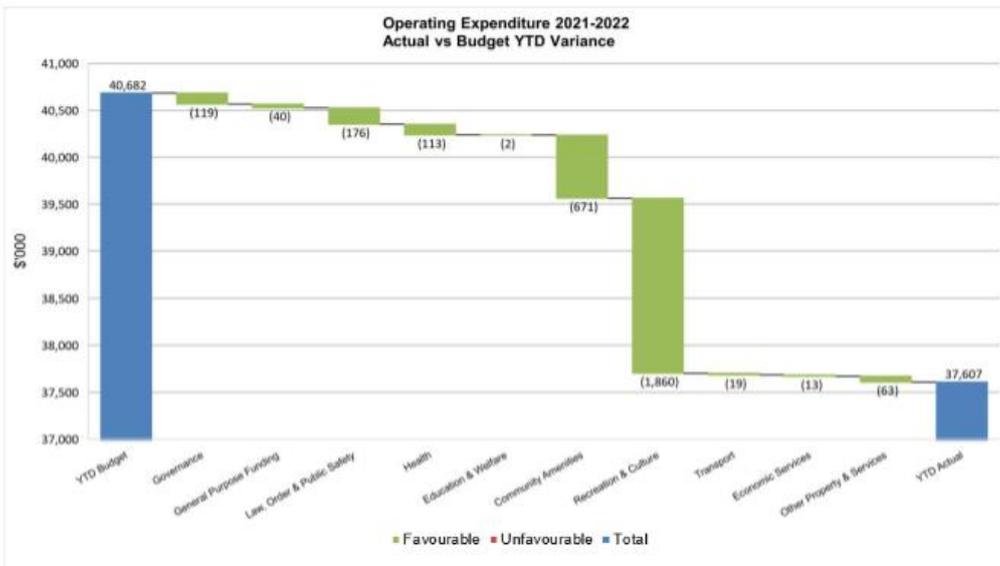
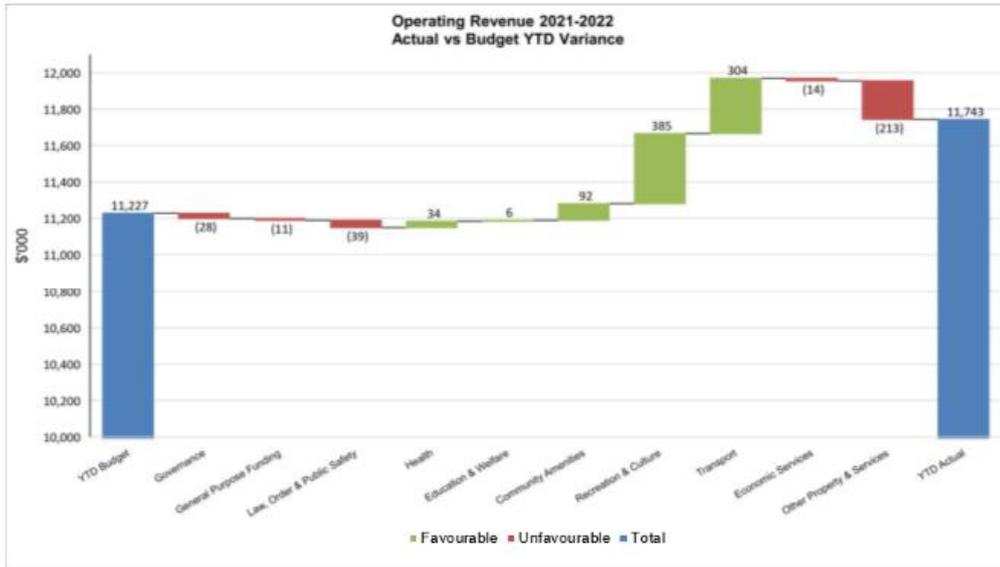
As contained in this report.

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

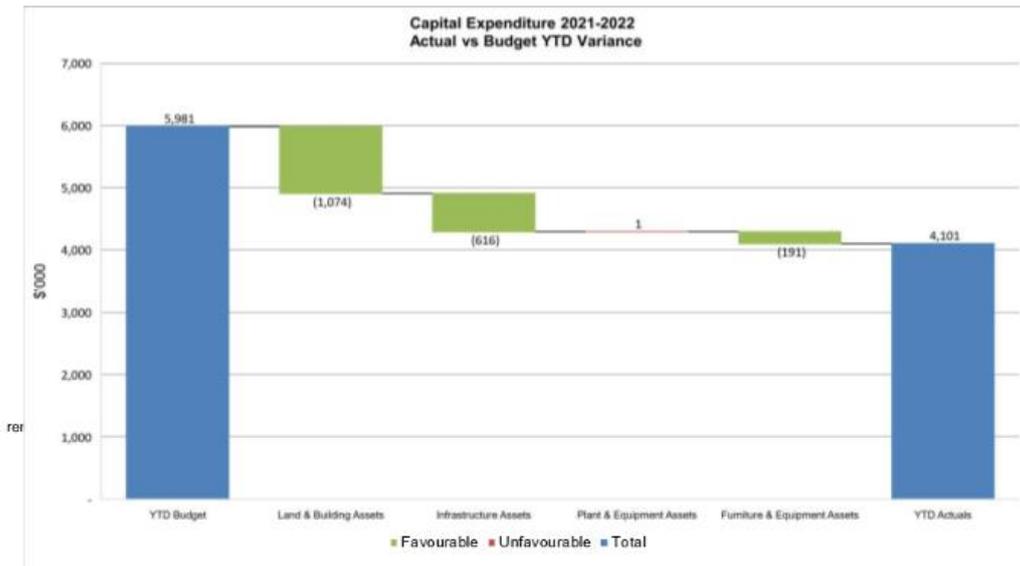


|                                                    | Revised Budget<br>2021/22<br>\$ | YTD<br>Budget<br>31/12/2021<br>\$ | YTD<br>Actual<br>31/12/2021<br>\$ | YTD<br>Variance<br>\$ | YTD<br>Variance<br>% |
|----------------------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------|
| <b>Opening Funding Surplus/(Deficit)</b>           | <b>6,243,478</b>                | <b>6,243,478</b>                  | <b>6,125,327</b>                  | <b>(118,151)</b>      | <b>-1.9%</b>         |
| <b>Revenue from operating activities</b>           |                                 |                                   |                                   |                       |                      |
| Governance                                         | 73,250                          | 52,178                            | 23,937                            | (28,241)              | (54.1%)              |
| General Purpose Funding                            | 1,473,759                       | 917,190                           | 906,419                           | (10,771)              | (1.2%)               |
| Law, Order and Public Safety                       | 334,312                         | 165,870                           | 126,572                           | (39,298)              | (23.7%)              |
| Health                                             | 336,542                         | 307,204                           | 341,009                           | 33,805                | 11.0%                |
| Education and Welfare                              | 139,094                         | 75,864                            | 81,765                            | 5,901                 | 7.8%                 |
| Community Amenities                                | 643,194                         | 372,012                           | 463,713                           | 91,701                | 24.7%                |
| Recreation and Culture                             | 9,286,398                       | 4,662,077                         | 5,047,192                         | 385,115               | 8.3%                 |
| Transport                                          | 9,012,585                       | 4,148,827                         | 4,453,045                         | 304,218               | 7.3%                 |
| Economic Services                                  | 267,425                         | 135,553                           | 121,706                           | (13,847)              | (10.2%)              |
| Other Property and Services                        | 1,347,125                       | 390,348                           | 177,773                           | (212,575)             | (54.5%)              |
|                                                    | <b>22,913,684</b>               | <b>11,227,123</b>                 | <b>11,743,131</b>                 | <b>516,008</b>        | <b>4.6%</b>          |
| <b>Expenditure from operating activities</b>       |                                 |                                   |                                   |                       |                      |
| Governance                                         | (3,087,793)                     | (1,583,883)                       | (1,465,084)                       | 118,799               | (7.5%)               |
| General Purpose Funding                            | (696,668)                       | (372,966)                         | (333,386)                         | 39,580                | (10.6%)              |
| Law, Order and Public Safety                       | (4,691,233)                     | (2,238,326)                       | (2,062,612)                       | 175,714               | (7.9%)               |
| Health                                             | (1,711,229)                     | (887,221)                         | (774,461)                         | 112,760               | (12.7%)              |
| Education and Welfare                              | (399,369)                       | (214,780)                         | (212,293)                         | 2,487                 | (1.2%)               |
| Community Amenities                                | (24,107,268)                    | (15,938,709)                      | (15,267,366)                      | 671,343               | (4.2%)               |
| Recreation and Culture                             | (26,669,834)                    | (13,558,633)                      | (11,698,869)                      | 1,859,764             | (13.7%)              |
| Transport                                          | (8,720,182)                     | (4,466,019)                       | (4,447,325)                       | 18,694                | (0.4%)               |
| Economic Services                                  | (595,568)                       | (300,036)                         | (287,141)                         | 12,895                | (4.3%)               |
| Other Property and Services                        | (2,197,330)                     | (1,121,276)                       | (1,058,214)                       | 63,062                | (5.6%)               |
|                                                    | <b>(72,876,474)</b>             | <b>(40,681,849)</b>               | <b>(37,606,751)</b>               | <b>3,075,098</b>      | <b>(7.6%)</b>        |
| Add Deferred Rates Adjustment                      | 0                               | 0                                 | 17,737                            | 17,737                | 0.0%                 |
| Add Back Depreciation                              | 14,068,923                      | 7,034,514                         | 5,901,374                         | (1,133,140)           | (16.1%)              |
| Adjust (Profit)/Loss on Asset Disposal             | (1,890,054)                     | (256,722)                         | 0                                 | 256,722               | (100.0%)             |
| Restricted Unspent Grant                           | 0                               | 0                                 | 0                                 | 0                     | 0.0%                 |
|                                                    | <b>12,178,869</b>               | <b>6,777,792</b>                  | <b>5,919,111</b>                  | <b>(858,681)</b>      | <b>(12.7%)</b>       |
| <b>Amount attributable to operating activities</b> | <b>(37,783,921)</b>             | <b>(22,676,934)</b>               | <b>(19,944,509)</b>               | <b>2,732,425</b>      | <b>(12.0%)</b>       |
| <b>Investing Activities</b>                        |                                 |                                   |                                   |                       |                      |
| Non-operating Grants, Subsidies and Contributions  | 7,373,384                       | 182,847                           | 878,444                           | 695,597               | 380.4%               |
| Purchase Property, Plant and Equipment             | (14,733,557)                    | (3,160,923)                       | (1,905,643)                       | 1,255,280             | (39.7%)              |
| Purchase Infrastructure Assets                     | (7,743,457)                     | (2,820,502)                       | (2,203,942)                       | 616,560               | (21.9%)              |
| Proceeds from Joint Venture Operations             | 833,333                         | 0                                 | 0                                 | 0                     | 0.0%                 |
| Proceeds from Disposal of Assets                   | 1,302,833                       | 502,833                           | 684,060                           | 181,227               | 36.0%                |
| <b>Amount attributable to investing activities</b> | <b>(12,967,464)</b>             | <b>(5,295,745)</b>                | <b>(2,547,081)</b>                | <b>2,748,664</b>      | <b>(51.9%)</b>       |
| <b>Financing Activities</b>                        |                                 |                                   |                                   |                       |                      |
| Proceeds from Self Supporting Loan                 | 0                               | 0                                 | 0                                 | 0                     | 0.0%                 |
| Principal elements of finance lease payments       | (92,839)                        | (46,420)                          | (46,419)                          | 1                     | (0.0%)               |
| Repayment of Debentures                            | (1,354,816)                     | (459,810)                         | (459,811)                         | (1)                   | 0.0%                 |
| Proceeds from New Debentures                       | 7,951,699                       | 7,951,699                         | 7,083,333                         | (868,366)             | (10.9%)              |
| Transfer to Reserves                               | (3,190,415)                     | (1,371,373)                       | (1,504,092)                       | (132,719)             | 9.7%                 |
| Transfer from Reserves                             | 5,091,660                       | 1,922,580                         | 844,662                           | (1,077,918)           | (56.1%)              |
| <b>Amount attributable to financing activities</b> | <b>8,405,289</b>                | <b>7,996,676</b>                  | <b>5,917,673</b>                  | <b>(2,079,003)</b>    | <b>(26.0%)</b>       |
| <b>Surplus/(Deficit) before general rates</b>      | <b>(36,102,618)</b>             | <b>(13,732,525)</b>               | <b>(10,448,590)</b>               | <b>3,283,935</b>      | <b>(23.9%)</b>       |
| <b>Total amount raised from general rates</b>      | <b>36,745,248</b>               | <b>36,674,816</b>                 | <b>36,828,770</b>                 | <b>153,954</b>        | <b>0.4%</b>          |
| <b>Closing Funding Surplus/(Deficit)</b>           | <b>642,630</b>                  | <b>22,942,291</b>                 | <b>26,380,180</b>                 | <b>3,437,889</b>      | <b>15.0%</b>         |

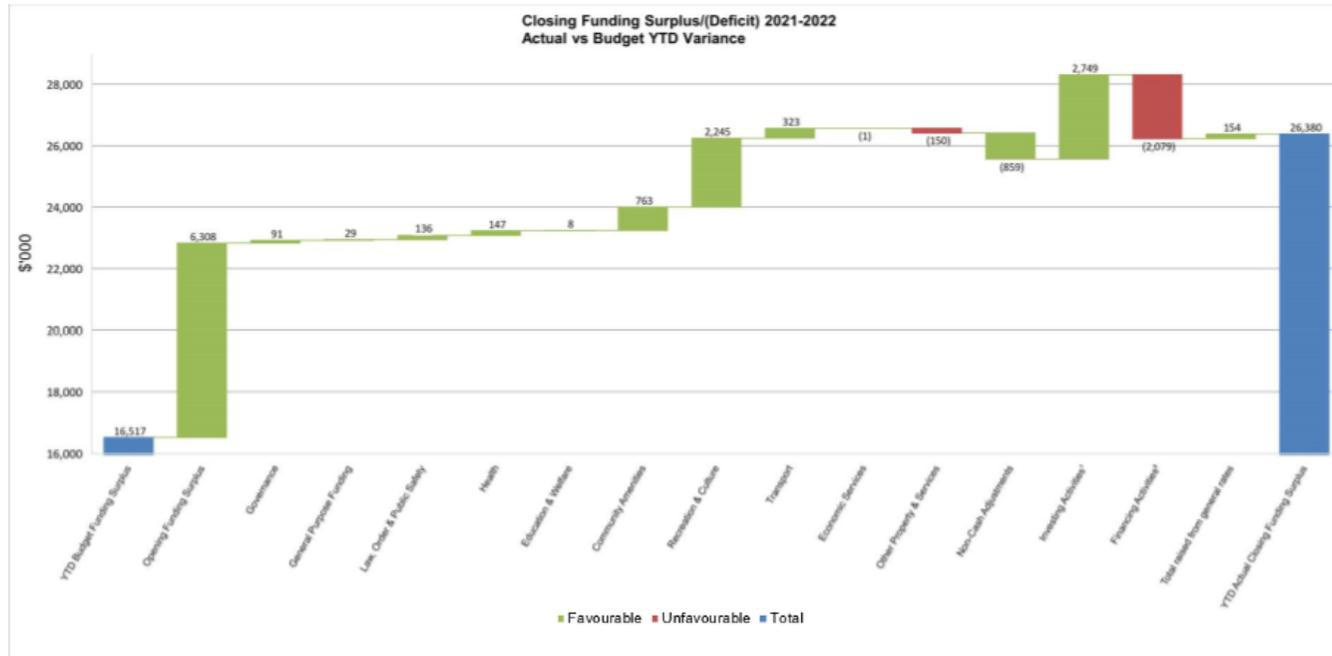
CITY OF VINCENT  
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
 BY PROGRAM - GRAPH  
 AS AT 31 DEC 2021



CITY OF VINCENT  
 NOTE 1 - CAPITAL EXPENDITURE PROGRAM  
 WATERFALL GRAPH  
 AS AT 31 DEC 2021



CITY OF VINCENT  
 NOTE 1 - CLOSING FUNDING SURPLUS/(DEFICIT)  
 BY PROGRAM - WATERFALL GRAPH  
 AS AT 31 DEC 2021



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

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

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



|                                                     | Revised<br>Budget<br>2021/22<br>\$ | YTD<br>Budget<br>31/12/2021<br>\$ | YTD<br>Actual<br>31/12/2021<br>\$ | YTD<br>Variance<br>\$ | YTD<br>Variance<br>% |
|-----------------------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------|
| <b>Revenue</b>                                      |                                    |                                   |                                   |                       |                      |
| Rates                                               | 36,745,248                         | 36,674,816                        | 36,828,770                        | 153,954               | 0.4%                 |
| Operating Grants, Subsidies and Contributions       | 908,932                            | 443,167                           | 464,972                           | 21,805                | 4.9%                 |
| Fees and Charges                                    | 18,453,102                         | 9,608,595                         | 9,972,073                         | 363,478               | 3.8%                 |
| Interest Earnings                                   | 518,000                            | 338,936                           | 333,912                           | (5,024)               | (1.5%)               |
| Other Revenue                                       | 1,138,374                          | 574,481                           | 972,173                           | 397,692               | 69.2%                |
|                                                     | <u>57,763,656</u>                  | <u>47,639,995</u>                 | <u>48,571,901</u>                 | <u>931,906</u>        | <u>2.0%</u>          |
| <b>Expenses</b>                                     |                                    |                                   |                                   |                       |                      |
| Employee Costs                                      | (26,841,949)                       | (13,589,309)                      | (12,812,178)                      | 777,131               | (5.7%)               |
| Materials and Contracts                             | (27,132,773)                       | (17,605,251)                      | (16,402,081)                      | 1,203,190             | (6.8%)               |
| Utility Charges                                     | (1,603,890)                        | (801,804)                         | (717,944)                         | 83,860                | (10.5%)              |
| Depreciation on Non-Current Assets                  | (14,068,923)                       | (7,034,514)                       | (5,901,374)                       | 1,133,140             | (16.1%)              |
| Interest Expenses                                   | (533,114)                          | (227,302)                         | (199,650)                         | 27,652                | (12.2%)              |
| Insurance Expenses                                  | (585,942)                          | (278,899)                         | (292,968)                         | (14,069)              | 5.0%                 |
| Other Expenditure                                   | (2,104,661)                        | (1,139,548)                       | (1,280,576)                       | (141,028)             | 12.4%                |
|                                                     | <u>(72,871,252)</u>                | <u>(40,676,627)</u>               | <u>(37,606,751)</u>               | <u>3,069,876</u>      | <u>(7.5%)</u>        |
|                                                     | <u>(15,107,596)</u>                | <u>6,963,368</u>                  | <u>10,965,150</u>                 | <u>4,001,782</u>      | <u>57.5%</u>         |
| Non-operating Grants, Subsidies and Contributions   | 7,373,384                          | 182,847                           | 878,444                           | 695,597               | 380.4%               |
| Profit on Disposal of Assets                        | 1,061,943                          | 261,944                           | 0                                 | (261,944)             | (100.0%)             |
| Loss on Disposal of Assets                          | (5,222)                            | (5,222)                           | 0                                 | 5,222                 | (100.0%)             |
| Profit on Assets Held for Sale (TPRC Joint Venture) | 833,333                            | 0                                 | 0                                 | 0                     | 0.0%                 |
|                                                     | <u>9,263,438</u>                   | <u>439,569</u>                    | <u>878,444</u>                    | <u>438,875</u>        | <u>99.8%</u>         |
| <b>Net result</b>                                   | <b>(5,844,158)</b>                 | <b>7,402,937</b>                  | <b>11,843,594</b>                 | <b>4,440,657</b>      | <b>60.0%</b>         |
| <b>Other comprehensive income</b>                   |                                    |                                   |                                   |                       |                      |
| <b>Total comprehensive income</b>                   | <b>(5,844,158)</b>                 | <b>7,402,937</b>                  | <b>11,843,594</b>                 | <b>4,440,657</b>      | <b>60.0%</b>         |

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



|                                                             | Note | YTD Actual<br>31/12/2021<br>\$ | FY Actual<br>30/06/2021<br>\$ |
|-------------------------------------------------------------|------|--------------------------------|-------------------------------|
| <b>Current Assets</b>                                       |      |                                |                               |
| Cash Unrestricted                                           |      | 25,254,097                     | 13,925,562                    |
| Cash Restricted                                             |      | 12,592,008                     | 11,931,460                    |
| Investments                                                 |      | 11,000                         | 11,000                        |
| Receivables - Rates                                         | 7    | 9,431,639                      | 1,512,805                     |
| Receivables - Other                                         | 8    | 2,601,950                      | 3,095,861                     |
| Inventories                                                 |      | 299,150                        | 195,581                       |
|                                                             |      | <u>50,189,845</u>              | <u>30,672,270</u>             |
| <b>Less: Current Liabilities</b>                            |      |                                |                               |
| Payables                                                    |      | (9,016,369)                    | (10,204,902)                  |
| Provisions - employee                                       |      | (4,998,508)                    | (4,859,725)                   |
|                                                             |      | <u>(14,014,877)</u>            | <u>(15,064,627)</u>           |
| <b>Unadjusted Net Current Assets</b>                        |      | <b>36,174,968</b>              | <b>15,607,642</b>             |
| <b>Adjustments and exclusions permitted by FM Reg 32</b>    |      |                                |                               |
| Less: Reserves - restricted cash                            | 6    | (12,592,008)                   | (11,931,460)                  |
| 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                |      | 1,289,925                      | 930,732                       |
| Add: Infringement Debtors transferred to non current asset  |      | 1,436,572                      | 1,436,572                     |
| Add: Current portion of long term finance lease liabilities |      | 81,720                         | 92,839                        |
|                                                             |      | <u>(9,794,789)</u>             | <u>(9,482,316)</u>            |
| <b>Adjusted Net Current Assets</b>                          |      | <b>26,380,180</b>              | <b>6,125,326</b>              |

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



|                                                     | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance    | % Variance      | Variance Commentary                                                                                                                                                                                                                           |
|-----------------------------------------------------|---------------------------|--------------------------|--------------------------|-----------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chief Executive Office</b>                       |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| <b>01000 - Chief Executive Officer</b>              |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Employee Costs                                      | 409,982                   | 200,317                  | 178,366                  | (29,951)        | (14.4%)         | Salary savings due to employee being seconded to Members of Council until March 2022                                                                                                                                                          |
| Internal Allocations                                | 13,472                    | 6,760                    | 14,891                   | 8,131           | 120.3%          |                                                                                                                                                                                                                                               |
| Internal Recovery                                   | (588,054)                 | (273,492)                | (273,740)                | (241)           | 0.1%            |                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 149,200                   | 51,513                   | 73,137                   | 21,624          | 42.0%           | Budget phasing variance in relation to operating initiatives. To be adjusted in the next budget review.                                                                                                                                       |
| Other Employee Costs                                | 14,434                    | 6,653                    | 6,970                    | 317             | 4.6%            |                                                                                                                                                                                                                                               |
| Other Expenditure                                   | 1,000                     | 258                      | 376                      | 158             | 45.7%           |                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>4</b>                  | <b>2</b>                 | <b>0</b>                 | <b>(2)</b>      | <b>(100.0%)</b> |                                                                                                                                                                                                                                               |
| <b>01000 - Chief Executive Officer Total</b>        | <b>4</b>                  | <b>2</b>                 | <b>0</b>                 | <b>(2)</b>      | <b>(100.0%)</b> |                                                                                                                                                                                                                                               |
| <b>01005 - Members Of Council</b>                   |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Employee Costs                                      | 84,055                    | 42,739                   | 43,048                   | 309             | 0.7%            |                                                                                                                                                                                                                                               |
| Internal Allocations                                | 40,562                    | 19,949                   | 22,733                   | 2,784           | 14.0%           |                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 410,200                   | 259,128                  | 251,635                  | (7,491)         | (2.9%)          |                                                                                                                                                                                                                                               |
| Other Employee Costs                                | 20,200                    | 16,776                   | 9,706                    | (7,075)         | (42.1%)         |                                                                                                                                                                                                                                               |
| Other Expenditure                                   | 47,000                    | 24,243                   | 25,075                   | 832             | 3.4%            |                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>602,027</b>            | <b>362,833</b>           | <b>352,197</b>           | <b>(19,638)</b> | <b>(2.9%)</b>   |                                                                                                                                                                                                                                               |
| <b>01005 - Members Of Council Total</b>             | <b>602,027</b>            | <b>362,833</b>           | <b>352,197</b>           | <b>(19,638)</b> | <b>(2.9%)</b>   |                                                                                                                                                                                                                                               |
| <b>01015 - Human Resource</b>                       |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| <b>Income</b>                                       |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Reimbursements                                      | (50,000)                  | (37,230)                 | (12,361)                 | 24,889          | (88.6%)         | Timing variance on centrelink parental leave payments.                                                                                                                                                                                        |
| <b>Income Total</b>                                 | <b>(50,000)</b>           | <b>(37,230)</b>          | <b>(12,361)</b>          | <b>24,889</b>   | <b>(66.6%)</b>  |                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Employee Costs                                      | 1,037,438                 | 500,001                  | 386,011                  | (103,999)       | (20.6%)         | \$40k timing variance on paid parental leave<br>- \$20k timing variance on combine leave payments<br>- Other variance relates to salary benchmarking increase for all City of Vincent staff. This will be adjusted in the next budget review. |
| Internal Allocations                                | 24,411                    | 12,294                   | 24,634                   | 12,340          | 100.4%          |                                                                                                                                                                                                                                               |
| Internal Recovery                                   | (1,353,460)               | (602,681)                | (520,260)                | 82,418          | (13.7%)         |                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 95,599                    | 53,176                   | 52,444                   | (683)           | (1.3%)          |                                                                                                                                                                                                                                               |
| Other Employee Costs                                | 139,600                   | 11,298                   | 50,534                   | (11,764)        | (16.5%)         |                                                                                                                                                                                                                                               |
| Other Expenditure                                   | 6,291                     | 3,182                    | 1                        | (3,191)         | (100.0%)        |                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>58,000</b>             | <b>37,230</b>            | <b>12,361</b>            | <b>(24,669)</b> | <b>(66.6%)</b>  |                                                                                                                                                                                                                                               |
| <b>01015 - Human Resource Total</b>                 | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0.0%</b>     |                                                                                                                                                                                                                                               |
| <b>01020 - Information Technology</b>               |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Employee Costs                                      | 573,715                   | 291,653                  | 287,860                  | (23,673)        | (8.1%)          |                                                                                                                                                                                                                                               |
| Internal Allocations                                | 25,108                    | 12,495                   | 23,426                   | 10,931          | 87.5%           |                                                                                                                                                                                                                                               |
| Internal Recovery                                   | (2,200,198)               | (1,124,790)              | (1,475,511)              | (350,721)       | 31.2%           |                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 1,597,125                 | 818,560                  | 1,180,004                | 361,444         | 44.2%           | Budget phasing variance in relation to software license expenses. To be adjusted in the next budget review.                                                                                                                                   |
| Other Employee Costs                                | 3,960                     | 1,960                    | 3,200                    | 1,220           | 61.6%           |                                                                                                                                                                                                                                               |
| Other Expenditure                                   | 200                       | 102                      | 901                      | 799             | 783.3%          |                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0.0%</b>     |                                                                                                                                                                                                                                               |
| <b>01020 - Information Technology Total</b>         | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0.0%</b>     |                                                                                                                                                                                                                                               |
| <b>01025 - Records Management</b>                   |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| <b>Income</b>                                       |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Fees and Charges                                    | (16,300)                  | (8,148)                  | (11,376)                 | (3,228)         | 39.6%           |                                                                                                                                                                                                                                               |
| <b>Income Total</b>                                 | <b>(16,300)</b>           | <b>(8,148)</b>           | <b>(11,376)</b>          | <b>(3,228)</b>  | <b>39.6%</b>    |                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Employee Costs                                      | 289,811                   | 152,482                  | 152,912                  | 430             | 0.3%            |                                                                                                                                                                                                                                               |
| Internal Allocations                                | 12,509                    | 6,287                    | 12,858                   | 6,571           | 104.6%          |                                                                                                                                                                                                                                               |
| Internal Recovery                                   | (338,984)                 | (172,077)                | (168,482)                | 3,585           | (2.1%)          |                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 39,400                    | 19,704                   | 13,251                   | (6,453)         | (32.7%)         |                                                                                                                                                                                                                                               |
| Other Employee Costs                                | 2,004                     | 1,002                    | 9                        | (893)           | (98.1%)         |                                                                                                                                                                                                                                               |
| Other Expenditure                                   | 1,500                     | 750                      | 838                      | 88              | 11.7%           |                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>16,990</b>             | <b>8,148</b>             | <b>11,376</b>            | <b>3,228</b>    | <b>39.6%</b>    |                                                                                                                                                                                                                                               |
| <b>01025 - Records Management Total</b>             | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>        | <b>0.0%</b>     |                                                                                                                                                                                                                                               |
| <b>01030 - Sustainability and Environment</b>       |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                 |                 |                                                                                                                                                                                                                                               |
| Employee Costs                                      | 235,948                   | 114,715                  | 125,387                  | 10,682          | 9.3%            |                                                                                                                                                                                                                                               |
| Internal Allocations                                | 105,426                   | 51,821                   | 58,853                   | 7,032           | 13.6%           |                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 70,000                    | 35,052                   | 26,087                   | (8,965)         | (25.6%)         |                                                                                                                                                                                                                                               |
| Other Employee Costs                                | 1,500                     | 750                      | 0                        | (750)           | (100.0%)        |                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>402,874</b>            | <b>202,338</b>           | <b>210,337</b>           | <b>7,999</b>    | <b>4.0%</b>     |                                                                                                                                                                                                                                               |
| <b>01030 - Sustainability and Environment Total</b> | <b>402,874</b>            | <b>202,338</b>           | <b>210,337</b>           | <b>7,999</b>    | <b>4.0%</b>     |                                                                                                                                                                                                                                               |
| <b>Chief Executive Office Total</b>                 | <b>1,095,595</b>          | <b>565,173</b>           | <b>562,534</b>           | <b>(2,639)</b>  | <b>(0.6%)</b>   |                                                                                                                                                                                                                                               |

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



|                                                               | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance     | % Variance      | Variance Commentary                                                                                            |
|---------------------------------------------------------------|---------------------------|--------------------------|--------------------------|------------------|-----------------|----------------------------------------------------------------------------------------------------------------|
| <b>Community and Business Services</b>                        |                           |                          |                          |                  |                 |                                                                                                                |
| <b>01035 - Director Community and Business Services</b>       |                           |                          |                          |                  |                 |                                                                                                                |
| <b>Expenditure</b>                                            |                           |                          |                          |                  |                 |                                                                                                                |
| Employee Costs                                                | 307,657                   | 156,334                  | 153,846                  | (2,489)          | (1.6%)          |                                                                                                                |
| Internal Allocations                                          | 7,361                     | 3,700                    | 7,866                    | 3,866            | 104.5%          |                                                                                                                |
| Internal Recovery                                             | (321,916)                 | (163,298)                | (167,290)                | (3,994)          | 2.4%            |                                                                                                                |
| Materials and Contracts                                       | 2,700                     | 651                      | 1,167                    | 536              | 82.3%           |                                                                                                                |
| Other Employee Costs                                          | 2,700                     | 2,100                    | 4,689                    | 2,589            | 123.3%          |                                                                                                                |
| Other Expenditure                                             | 1,600                     | 513                      | 4                        | (609)            | (99.2%)         |                                                                                                                |
| <b>Expenditure Total</b>                                      | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>     |                                                                                                                |
| <b>01035 - Director Community and Business Services Total</b> | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>     |                                                                                                                |
| <b>01040 - Customer Services Centre</b>                       |                           |                          |                          |                  |                 |                                                                                                                |
| <b>Expenditure</b>                                            |                           |                          |                          |                  |                 |                                                                                                                |
| Employee Costs                                                | 685,430                   | 348,416                  | 252,346                  | (96,070)         | (27.6%)         | Favourable variance as less casual staff were required. The excess budget will be used for the marketing team. |
| Internal Allocations                                          | 10,770                    | 6,463                    | 20,453                   | 14,880           | 274.4%          |                                                                                                                |
| Internal Recovery                                             | (732,304)                 | (371,927)                | (284,782)                | 87,165           | (23.4%)         |                                                                                                                |
| Materials and Contracts                                       | 16,300                    | 8,148                    | 9,852                    | 1,704            | 20.9%           |                                                                                                                |
| Other Employee Costs                                          | 9,804                     | 4,902                    | 0                        | (4,902)          | (100.0%)        |                                                                                                                |
| Other Expenditure                                             | 10,000                    | 4,988                    | 2,111                    | (2,887)          | (57.8%)         |                                                                                                                |
| <b>Expenditure Total</b>                                      | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>     |                                                                                                                |
| <b>01040 - Customer Services Centre Total</b>                 | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>     |                                                                                                                |
| <b>01045 - Mindarie and Tamala Park</b>                       |                           |                          |                          |                  |                 |                                                                                                                |
| <b>Income</b>                                                 |                           |                          |                          |                  |                 |                                                                                                                |
| Fees and Charges                                              | (61,000)                  | (33,532)                 | (41,860)                 | (7,558)          | 22.6%           |                                                                                                                |
| Reimbursements                                                | (80,000)                  | (40,414)                 | (49,630)                 | (9,208)          | 22.8%           |                                                                                                                |
| <b>Income Total</b>                                           | <b>(141,000)</b>          | <b>(73,946)</b>          | <b>(91,490)</b>          | <b>(16,764)</b>  | <b>22.3%</b>    |                                                                                                                |
| <b>Expenditure</b>                                            |                           |                          |                          |                  |                 |                                                                                                                |
| Other Expenditure                                             | 32,000                    | 32,000                   | 46,023                   | 14,023           | 43.8%           |                                                                                                                |
| <b>Expenditure Total</b>                                      | <b>32,000</b>             | <b>32,000</b>            | <b>46,023</b>            | <b>14,023</b>    | <b>43.8%</b>    |                                                                                                                |
| <b>01045 - Mindarie and Tamala Park Total</b>                 | <b>(109,000)</b>          | <b>(41,946)</b>          | <b>(44,687)</b>          | <b>(2,741)</b>   | <b>6.5%</b>     |                                                                                                                |
| <b>01050 - Rates</b>                                          |                           |                          |                          |                  |                 |                                                                                                                |
| <b>Income</b>                                                 |                           |                          |                          |                  |                 |                                                                                                                |
| Fees and Charges                                              | (285,000)                 | (228,874)                | (223,734)                | 3,140            | (1.4%)          |                                                                                                                |
| Interest Earnings                                             | (318,000)                 | (273,044)                | (271,130)                | (1,086)          | 0.4%            |                                                                                                                |
| Rates                                                         | (36,745,248)              | (36,674,816)             | (36,826,770)             | (153,954)        | 0.4%            |                                                                                                                |
| Reimbursements                                                | (10,000)                  | (2,000)                  | 0                        | 2,000            | (100.0%)        |                                                                                                                |
| <b>Income Total</b>                                           | <b>(37,338,248)</b>       | <b>(37,173,734)</b>      | <b>(37,323,634)</b>      | <b>(149,939)</b> | <b>0.4%</b>     |                                                                                                                |
| <b>Expenditure</b>                                            |                           |                          |                          |                  |                 |                                                                                                                |
| Employee Costs                                                | 276,618                   | 140,541                  | 135,598                  | (5,043)          | (3.6%)          |                                                                                                                |
| Internal Allocations                                          | 135,100                   | 60,494                   | 75,064                   | 8,580            | 12.9%           |                                                                                                                |
| Materials and Contracts                                       | 284,450                   | 165,825                  | 111,940                  | (33,835)         | (32.5%)         | -550k timing variance on financial hardship waiver expenses.                                                   |
| Other Employee Costs                                          | 0                         | 0                        | 24                       | 24               | 100.0%          | Other variances are individually immaterial.                                                                   |
| Other Expenditure                                             | 500                       | 16                       | 10,759                   | 10,743           | 67,143.6%       |                                                                                                                |
| <b>Expenditure Total</b>                                      | <b>696,668</b>            | <b>372,866</b>           | <b>333,385</b>           | <b>(39,581)</b>  | <b>(10.6%)</b>  |                                                                                                                |
| <b>01050 - Rates Total</b>                                    | <b>(36,641,580)</b>       | <b>(36,803,768)</b>      | <b>(36,966,249)</b>      | <b>(162,481)</b> | <b>0.5%</b>     |                                                                                                                |
| <b>01055 - Insurance and General Purpose</b>                  |                           |                          |                          |                  |                 |                                                                                                                |
| <b>Income</b>                                                 |                           |                          |                          |                  |                 |                                                                                                                |
| Fees and Charges                                              | (38,000)                  | (38,000)                 | (37,394)                 | 606              | (1.6%)          |                                                                                                                |
| Grants and Subsidies                                          | (822,750)                 | (311,380)                | (311,380)                | 1                | (0.0%)          |                                                                                                                |
| Interest Earnings                                             | (200,000)                 | (68,892)                 | (62,781)                 | 6,111            | (8.9%)          |                                                                                                                |
| Other Revenues                                                | (20,000)                  | 0                        | 0                        | 0                | 0.0%            |                                                                                                                |
| Reimbursements                                                | (75,000)                  | (64,768)                 | (33,517)                 | 31,251           | (48.3%)         | Lower than expected insurance claims.                                                                          |
| <b>Income Total</b>                                           | <b>(955,750)</b>          | <b>(483,040)</b>         | <b>(445,072)</b>         | <b>37,969</b>    | <b>(7.9%)</b>   |                                                                                                                |
| <b>Expenditure</b>                                            |                           |                          |                          |                  |                 |                                                                                                                |
| Insurance Expenses                                            | 585,942                   | 278,899                  | 292,968                  | 14,069           | 5.0%            |                                                                                                                |
| Internal Recovery                                             | (585,937)                 | (298,392)                | (291,135)                | 5,257            | (1.8%)          |                                                                                                                |
| Other Expenditure                                             | 5,000                     | 3,004                    | 500                      | (2,504)          | (83.4%)         |                                                                                                                |
| <b>Expenditure Total</b>                                      | <b>5,005</b>              | <b>(14,689)</b>          | <b>2,333</b>             | <b>16,822</b>    | <b>(116.1%)</b> |                                                                                                                |
| <b>01055 - Insurance and General Purpose Total</b>            | <b>(950,745)</b>          | <b>(497,729)</b>         | <b>(442,739)</b>         | <b>54,791</b>    | <b>(11.6%)</b>  |                                                                                                                |

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



|                                                  | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance     | % Variance      | Variance Commentary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------------------|---------------------------|--------------------------|--------------------------|------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01088 - Financial Services</b>                |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Income</b>                                    |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other Revenues                                   | (1,000)                   | (978)                    | (140)                    | 838              | (85.7%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Income Total</b>                              | <b>(1,000)</b>            | <b>(978)</b>             | <b>(140)</b>             | <b>838</b>       | <b>(85.7%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Expenditure</b>                               |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Employee Costs                                   | 1,143,881                 | 581,590                  | 537,962                  | (43,618)         | (7.5%)          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Internal Allocations                             | 42,844                    | 21,461                   | 43,927                   | 22,376           | 104.3%          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Internal Recovery                                | (1,386,125)               | (837,037)                | (846,816)                | (11,878)         | 1.9%            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Materials and Contracts                          | 141,100                   | 30,352                   | 62,853                   | 32,331           | 106.5%          | - \$29k valuation fees paid which relates to the previous financial year. To be adjusted in the next budget review.<br>- Other variances individually immaterial.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Other Employee Costs                             | 8,880                     | 4,300                    | 4,546                    | 196              | 3.6%            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other Expenditure                                | 60,500                    | 202                      | 37                       | (215)            | (85.3%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Expenditure Total</b>                         | <b>1,866</b>              | <b>878</b>               | <b>140</b>               | <b>(838)</b>     | <b>(85.7%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>01088 - Financial Services Total</b>          | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>01055 - Rec Centre / Beatty Park</b>          |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Income</b>                                    |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Contributions                                    | (950)                     | (474)                    | (161)                    | 293              | (61.8%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Fees and Charges                                 | (8,814,853)               | (3,516,899)              | (3,440,337)              | 87,562           | (1.9%)          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Internal Allocations                             | (2,795,940)               | (1,387,970)              | (2,225,763)              | (827,793)        | 59.2%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Internal Recovery                                | 2,795,950                 | 1,387,970                | 1,816,175                | 430,205          | 30.1%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other Revenues                                   | 0                         | 0                        | 20                       | 20               | 100.0%          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Reimbursements                                   | (47,344)                  | (23,872)                 | (24,531)                 | (859)            | 3.6%            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Income Total</b>                              | <b>(7,822,247)</b>        | <b>(3,541,045)</b>       | <b>(3,881,617)</b>       | <b>(240,572)</b> | <b>9.6%</b>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Expenditure</b>                               |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Depreciation                                     | 1,288,772                 | 643,398                  | 575,124                  | (88,262)         | (10.6%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Employee Costs                                   | 4,023,282                 | 2,023,025                | 1,921,329                | (1,111,706)      | (5.5%)          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Interest Expenses                                | 331,604                   | 165,082                  | 146,524                  | (18,558)         | (11.2%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Internal Allocations                             | 4,772,147                 | 2,386,663                | 2,586,055                | 201,392          | 8.4%            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Internal Recovery                                | (4,408,200)               | (2,217,272)              | (2,411,862)              | (194,390)        | 8.6%            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Materials and Contracts                          | 1,417,870                 | 793,878                  | 500,460                  | (201,388)        | (25.4%)         | - \$55k timing variance on stock purchases for retail operations.<br>- \$24k consultant fees not yet required.<br>- \$18k timing variance on painting expenses for the Beatty Park Building.<br>- \$15k reactive maintenance for the Beatty Park Building not yet required.<br>- \$32k timing variance on cleaning expenses for the Beatty Park Building.<br>- \$11k timing variance on furniture & equipment purchased for general operations.<br>- (\$15k) budget phasing variance on planned maintenance for the Beatty Park Building.<br>- (\$15k) budget phasing variance on fire appliance maintenance for the Beatty Park Building.<br>- Other variances are individually immaterial.<br>- For a detailed breakdown of the different service lines, please refer to the Beatty Park report. |
| Other Employee Costs                             | 34,642                    | 17,976                   | 17,488                   | (508)            | (2.8%)          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other Expenditure                                | 234,863                   | 114,223                  | 105,691                  | (10,532)         | (9.2%)          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Utilities                                        | 420,000                   | 210,000                  | 177,474                  | (32,526)         | (15.5%)         | Favourable variance on water and electricity expenses due to the delay in the opening of the new pool.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Expenditure Total</b>                         | <b>8,992,748</b>          | <b>4,199,821</b>         | <b>3,726,463</b>         | <b>(436,458)</b> | <b>(10.8%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>01055 - Rec Centre / Beatty Park Total</b>    | <b>1,088,533</b>          | <b>615,876</b>           | <b>(161,154)</b>         | <b>(777,038)</b> | <b>(126.2%)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>01078 - Marketing and Communication</b>       |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Expenditure</b>                               |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Employee Costs                                   | 686,953                   | 349,050                  | 385,169                  | 16,119           | 4.6%            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Internal Allocations                             | 288,260                   | 141,839                  | 160,309                  | 18,470           | 13.0%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Materials and Contracts                          | 364,500                   | 132,281                  | 88,950                   | (42,331)         | (32.0%)         | - \$14k timing variance on Town Centre Activation.<br>- \$14k timing variance relating to advertising.<br>- \$12k timing variance relating to Civic Functions.<br>- Other variances are individually immaterial.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Other Employee Costs                             | 3,000                     | 2,200                    | 177                      | (2,023)          | (92.0%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other Expenditure                                | 110,200                   | 50,102                   | 38,954                   | (11,148)         | (22.3%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Expenditure Total</b>                         | <b>1,392,632</b>          | <b>675,472</b>           | <b>654,559</b>           | <b>(28,914)</b>  | <b>(2.1%)</b>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>01078 - Marketing and Communication Total</b> | <b>1,392,632</b>          | <b>675,472</b>           | <b>654,559</b>           | <b>(28,914)</b>  | <b>(2.1%)</b>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>01075 - Art &amp; Culture</b>                 |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Expenditure</b>                               |                           |                          |                          |                  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Materials and Contracts                          | 30,000                    | 15,000                   | 955                      | (14,045)         | (93.6%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Expenditure Total</b>                         | <b>30,000</b>             | <b>15,000</b>            | <b>955</b>               | <b>(14,045)</b>  | <b>(93.6%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>01075 - Art &amp; Culture Total</b>           | <b>30,000</b>             | <b>15,000</b>            | <b>955</b>               | <b>(14,045)</b>  | <b>(93.6%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

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



|                                                              | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance       | % Variance     | Variance Commentary                                                                   |
|--------------------------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|----------------|---------------------------------------------------------------------------------------|
| <b>01085 - Community Partnership</b>                         |                           |                          |                          |                    |                |                                                                                       |
| <b>Income</b>                                                |                           |                          |                          |                    |                |                                                                                       |
| Fees and Charges                                             | (500)                     | 0                        | (227)                    | (227)              | 100.0%         |                                                                                       |
| Grants and Subsidies                                         | (40,720)                  | (5,364)                  | (4,280)                  | 1,074              | (20.0%)        |                                                                                       |
| <b>Income Total</b>                                          | <b>(41,220)</b>           | <b>(5,364)</b>           | <b>(4,507)</b>           | <b>847</b>         | <b>(15.8%)</b> |                                                                                       |
| <b>Expenditure</b>                                           |                           |                          |                          |                    |                |                                                                                       |
| Employee Costs                                               | 482,257                   | 245,194                  | 191,749                  | (53,445)           | (21.8%)        | Favourable variance due to vacant positions that were in the process of being filled. |
| Internal Allocations                                         | 229,154                   | 112,655                  | 117,772                  | 5,117              | 4.5%           |                                                                                       |
| Materials and Contracts                                      | 283,300                   | 156,654                  | 104,911                  | (51,743)           | (33.0%)        | Timing variance of operating initiatives and programmes and events.                   |
| Other Employee Costs                                         | 5,291                     | 3,204                    | 1,881                    | (1,223)            | (38.2%)        |                                                                                       |
| Other Expenditure                                            | 115,000                   | 57,498                   | 9,459                    | (48,039)           | (83.5%)        | Timing variance relating to donations/sponsorships.                                   |
| <b>Expenditure Total</b>                                     | <b>1,115,102</b>          | <b>575,205</b>           | <b>425,872</b>           | <b>(149,333)</b>   | <b>(26.8%)</b> |                                                                                       |
| <b>01085 - Community Partnership Total</b>                   | <b>1,073,877</b>          | <b>569,841</b>           | <b>421,365</b>           | <b>(148,488)</b>   | <b>(26.1%)</b> |                                                                                       |
| <b>01085 - Library Services</b>                              |                           |                          |                          |                    |                |                                                                                       |
| <b>Income</b>                                                |                           |                          |                          |                    |                |                                                                                       |
| Fees and Charges                                             | (8,550)                   | (4,278)                  | (6,024)                  | (4,746)            | 110.6%         |                                                                                       |
| Grants and Subsidies                                         | (31,580)                  | (31,182)                 | (30,926)                 | 256                | (0.9%)         |                                                                                       |
| Other Revenues                                               | (2,000)                   | (1,002)                  | (3,580)                  | (2,578)            | 257.3%         |                                                                                       |
| <b>Income Total</b>                                          | <b>(42,130)</b>           | <b>(36,472)</b>          | <b>(40,530)</b>          | <b>(7,058)</b>     | <b>19.4%</b>   |                                                                                       |
| <b>Expenditure</b>                                           |                           |                          |                          |                    |                |                                                                                       |
| Employee Costs                                               | 851,127                   | 432,379                  | 406,130                  | (26,644)           | (6.2%)         |                                                                                       |
| Internal Allocations                                         | 425,141                   | 200,864                  | 241,862                  | 33,928             | 15.7%          |                                                                                       |
| Materials and Contracts                                      | 117,040                   | 41,539                   | 35,647                   | (5,992)            | (14.4%)        |                                                                                       |
| Other Employee Costs                                         | 8,100                     | 4,050                    | 374                      | (3,726)            | (86.8%)        |                                                                                       |
| Other Expenditure                                            | 14,100                    | 7,056                    | 523                      | (6,523)            | (92.4%)        |                                                                                       |
| <b>Expenditure Total</b>                                     | <b>1,415,508</b>          | <b>686,878</b>           | <b>684,571</b>           | <b>(19,007)</b>    | <b>(1.4%)</b>  |                                                                                       |
| <b>01085 - Library Services Total</b>                        | <b>1,373,348</b>          | <b>650,386</b>           | <b>644,041</b>           | <b>(17,065)</b>    | <b>(2.6%)</b>  |                                                                                       |
| <b>01090 - Senior and Disability services</b>                |                           |                          |                          |                    |                |                                                                                       |
| <b>Income</b>                                                |                           |                          |                          |                    |                |                                                                                       |
| Fees and Charges                                             | (4,000)                   | (1,988)                  | (1,990)                  | 8                  | (0.4%)         |                                                                                       |
| Grants and Subsidies                                         | (2,000)                   | (1,002)                  | 0                        | 1,002              | (100.0%)       |                                                                                       |
| <b>Income Total</b>                                          | <b>(6,000)</b>            | <b>(3,000)</b>           | <b>(1,990)</b>           | <b>1,010</b>       | <b>(33.7%)</b> |                                                                                       |
| <b>Expenditure</b>                                           |                           |                          |                          |                    |                |                                                                                       |
| Materials and Contracts                                      | 35,500                    | 17,760                   | 22,715                   | 4,955              | 27.9%          |                                                                                       |
| Other Expenditure                                            | 5,000                     | 2,502                    | 12,907                   | 10,405             | 415.9%         |                                                                                       |
| <b>Expenditure Total</b>                                     | <b>40,500</b>             | <b>20,262</b>            | <b>35,622</b>            | <b>15,360</b>      | <b>75.8%</b>   |                                                                                       |
| <b>01090 - Senior and Disability services Total</b>          | <b>34,500</b>             | <b>17,262</b>            | <b>33,632</b>            | <b>16,370</b>      | <b>54.8%</b>   |                                                                                       |
| <b>01095 - Loftus Community Centre</b>                       |                           |                          |                          |                    |                |                                                                                       |
| <b>Income</b>                                                |                           |                          |                          |                    |                |                                                                                       |
| Fees and Charges                                             | (46,000)                  | (22,998)                 | (35,314)                 | (12,316)           | 53.6%          |                                                                                       |
| <b>Income Total</b>                                          | <b>(46,000)</b>           | <b>(22,998)</b>          | <b>(35,314)</b>          | <b>(12,316)</b>    | <b>53.6%</b>   |                                                                                       |
| <b>Expenditure</b>                                           |                           |                          |                          |                    |                |                                                                                       |
| Employee Costs                                               | 0                         | 0                        | 2,508                    | 2,508              | 100.0%         |                                                                                       |
| Materials and Contracts                                      | 12,650                    | 6,330                    | 4,467                    | (1,863)            | (29.4%)        |                                                                                       |
| Other Employee Costs                                         | 1,000                     | 498                      | 0                        | (498)              | (100.0%)       |                                                                                       |
| Other Expenditure                                            | 500                       | 252                      | 1,534                    | 1,282              | 508.7%         |                                                                                       |
| Utilities                                                    | 22,500                    | 11,250                   | 3,108                    | (8,142)            | (72.4%)        |                                                                                       |
| <b>Expenditure Total</b>                                     | <b>36,650</b>             | <b>18,330</b>            | <b>11,617</b>            | <b>(6,713)</b>     | <b>(36.6%)</b> |                                                                                       |
| <b>01095 - Loftus Community Centre Total</b>                 | <b>(9,350)</b>            | <b>(4,668)</b>           | <b>(23,697)</b>          | <b>(19,029)</b>    | <b>407.6%</b>  |                                                                                       |
| <b>01205 - Community Partnership Administration</b>          |                           |                          |                          |                    |                |                                                                                       |
| <b>Expenditure</b>                                           |                           |                          |                          |                    |                |                                                                                       |
| Employee Costs                                               | 0                         | 0                        | 847                      | 847                | 100.0%         |                                                                                       |
| <b>Expenditure Total</b>                                     | <b>0</b>                  | <b>0</b>                 | <b>847</b>               | <b>847</b>         | <b>100.0%</b>  |                                                                                       |
| <b>01205 - Community Partnership Administration Total</b>    | <b>0</b>                  | <b>0</b>                 | <b>847</b>               | <b>847</b>         | <b>100.0%</b>  |                                                                                       |
| <b>Community and Business Services Total</b>                 | <b>(32,736,774)</b>       | <b>(34,793,354)</b>      | <b>(35,916,137)</b>      | <b>(1,116,784)</b> | <b>3.2%</b>    |                                                                                       |
| <b>Infrastructure and Environment</b>                        |                           |                          |                          |                    |                |                                                                                       |
| <b>01135 - Director Infrastructure and Environment</b>       |                           |                          |                          |                    |                |                                                                                       |
| <b>Expenditure</b>                                           |                           |                          |                          |                    |                |                                                                                       |
| Employee Costs                                               | 409,964                   | 200,337                  | 185,025                  | (23,212)           | (11.2%)        | Salary variance due to leave taken by employees.                                      |
| Internal Allocations                                         | 14,221                    | 7,141                    | 12,889                   | 5,748              | 80.6%          |                                                                                       |
| Internal Recovery                                            | (488,027)                 | (244,529)                | (237,749)                | 6,780              | (2.8%)         |                                                                                       |
| Materials and Contracts                                      | 49,750                    | 19,267                   | 34,830                   | 15,563             | 80.8%          |                                                                                       |
| Other Employee Costs                                         | 14,592                    | 9,724                    | 4,987                    | (4,737)            | (48.7%)        |                                                                                       |
| Other Expenditure                                            | 500                       | 60                       | 18                       | (42)               | (70.0%)        |                                                                                       |
| <b>Expenditure Total</b>                                     | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>           | <b>0.0%</b>    |                                                                                       |
| <b>01135 - Director Infrastructure and Environment Total</b> | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>           | <b>0.0%</b>    |                                                                                       |

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|                                                            | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance     | % Variance      | Variance Commentary                                                                                       |
|------------------------------------------------------------|---------------------------|--------------------------|--------------------------|------------------|-----------------|-----------------------------------------------------------------------------------------------------------|
| <b>01148 - Ranger Services/Administration</b>              |                           |                          |                          |                  |                 |                                                                                                           |
| <b>Income</b>                                              |                           |                          |                          |                  |                 |                                                                                                           |
| Contributions                                              | (2,850)                   | (1,400)                  | 0                        | 1,400            | (100.0%)        |                                                                                                           |
| Fees and Charges                                           | (2,550)                   | (501)                    | 372                      | 873              | (174.3%)        |                                                                                                           |
| <b>Income Total</b>                                        | <b>(5,400)</b>            | <b>(1,901)</b>           | <b>372</b>               | <b>2,273</b>     | <b>(119.6%)</b> |                                                                                                           |
| <b>Expenditure</b>                                         |                           |                          |                          |                  |                 |                                                                                                           |
| Employee Costs                                             | 2,796,988                 | 1,421,734                | 1,158,546                | (263,688)        | (18.5%)         | Vacant positions and delay in the hiring process has resulted in less than anticipated employee expenses. |
| Internal Expenses                                          | 1,861                     | 900                      | 900                      | 0                | 0.0%            |                                                                                                           |
| Internal Allocations                                       | 1,218,403                 | 599,085                  | 797,105                  | 108,020          | 18.0%           |                                                                                                           |
| Internal Recovery                                          | (4,487,815)               | (2,157,297)              | (2,003,936)              | 153,361          | (7.1%)          |                                                                                                           |
| Materials and Contracts                                    | 347,500                   | 113,489                  | 103,706                  | (9,783)          | (8.6%)          |                                                                                                           |
| Other Employee Costs                                       | 42,099                    | 13,591                   | 16,721                   | 3,130            | 45.1%           |                                                                                                           |
| Other Expenditure                                          | 85,500                    | 10,399                   | 14,086                   | 3,687            | 35.5%           |                                                                                                           |
| <b>Expenditure Total</b>                                   | <b>4,370</b>              | <b>1,901</b>             | <b>(272)</b>             | <b>(2,273)</b>   | <b>(119.6%)</b> |                                                                                                           |
| <b>01148 - Ranger Services/Administration Total</b>        | <b>(930)</b>              | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>     |                                                                                                           |
| <b>01145 - Animal Control / Dog Pound</b>                  |                           |                          |                          |                  |                 |                                                                                                           |
| <b>Income</b>                                              |                           |                          |                          |                  |                 |                                                                                                           |
| Fees and Charges                                           | (87,150)                  | (48,231)                 | (52,142)                 | (3,911)          | 8.1%            |                                                                                                           |
| Other Revenues                                             | 0                         | 0                        | (51)                     | (51)             | 100.0%          |                                                                                                           |
| <b>Income Total</b>                                        | <b>(87,150)</b>           | <b>(48,231)</b>          | <b>(52,193)</b>          | <b>(2,962)</b>   | <b>8.2%</b>     |                                                                                                           |
| <b>Expenditure</b>                                         |                           |                          |                          |                  |                 |                                                                                                           |
| Internal Allocations                                       | 275,193                   | 129,879                  | 120,647                  | (9,232)          | (7.1%)          |                                                                                                           |
| Materials and Contracts                                    | 31,300                    | 12,290                   | 11,234                   | (1,062)          | (8.6%)          |                                                                                                           |
| Other Expenditure                                          | 1,300                     | 679                      | 1,311                    | 632              | 93.1%           |                                                                                                           |
| <b>Expenditure Total</b>                                   | <b>382,793</b>            | <b>142,854</b>           | <b>133,192</b>           | <b>(9,661)</b>   | <b>(8.6%)</b>   |                                                                                                           |
| <b>01145 - Animal Control / Dog Pound Total</b>            | <b>295,643</b>            | <b>94,623</b>            | <b>80,999</b>            | <b>(13,624)</b>  | <b>(14.4%)</b>  |                                                                                                           |
| <b>01152 - Local Laws and Abandoned Vehicles</b>           |                           |                          |                          |                  |                 |                                                                                                           |
| <b>Income</b>                                              |                           |                          |                          |                  |                 |                                                                                                           |
| Fees and Charges                                           | (171,550)                 | (80,424)                 | (74,777)                 | 5,647            | (7.0%)          |                                                                                                           |
| <b>Income Total</b>                                        | <b>(171,550)</b>          | <b>(80,424)</b>          | <b>(74,777)</b>          | <b>5,647</b>     | <b>(7.0%)</b>   |                                                                                                           |
| <b>Expenditure</b>                                         |                           |                          |                          |                  |                 |                                                                                                           |
| Internal Allocations                                       | 810,581                   | 389,638                  | 382,385                  | (7,253)          | (7.0%)          |                                                                                                           |
| Materials and Contracts                                    | 6,000                     | 909                      | 4,073                    | 3,144            | 338.4%          |                                                                                                           |
| Other Expenditure                                          | 800                       | 200                      | 675                      | 475              | 237.5%          |                                                                                                           |
| <b>Expenditure Total</b>                                   | <b>817,381</b>            | <b>390,767</b>           | <b>387,133</b>           | <b>(23,634)</b>  | <b>(8.6%)</b>   |                                                                                                           |
| <b>01152 - Local Laws and Abandoned Vehicles Total</b>     | <b>645,831</b>            | <b>310,343</b>           | <b>292,356</b>           | <b>(17,987)</b>  | <b>(5.8%)</b>   |                                                                                                           |
| <b>01155 - Community and Safety</b>                        |                           |                          |                          |                  |                 |                                                                                                           |
| <b>Income</b>                                              |                           |                          |                          |                  |                 |                                                                                                           |
| Grants and Subsidies                                       | (50,000)                  | (25,002)                 | 0                        | 25,002           | (100.0%)        | Timing variance in relation to grant income                                                               |
| <b>Income Total</b>                                        | <b>(50,000)</b>           | <b>(25,002)</b>          | <b>0</b>                 | <b>25,002</b>    | <b>(100.0%)</b> |                                                                                                           |
| <b>Expenditure</b>                                         |                           |                          |                          |                  |                 |                                                                                                           |
| Employee Costs                                             | 52,596                    | 26,742                   | 27,879                   | 937              | 3.5%            |                                                                                                           |
| Internal Allocations                                       | 25,843                    | 12,708                   | 14,720                   | 2,012            | 15.8%           |                                                                                                           |
| Materials and Contracts                                    | 82,550                    | 26,294                   | 4,224                    | (22,076)         | (83.0%)         | Timing variance in relation to invoicing for material and contracts purchases.                            |
| Other Employee Costs                                       | 360                       | 190                      | 0                        | (190)            | (100.0%)        |                                                                                                           |
| <b>Expenditure Total</b>                                   | <b>161,349</b>            | <b>65,834</b>            | <b>46,823</b>            | <b>(19,391)</b>  | <b>(29.3%)</b>  |                                                                                                           |
| <b>01155 - Community and Safety Total</b>                  | <b>111,349</b>            | <b>40,832</b>            | <b>46,823</b>            | <b>5,791</b>     | <b>13.8%</b>    |                                                                                                           |
| <b>01168 - Infringement and Inspectorial Control</b>       |                           |                          |                          |                  |                 |                                                                                                           |
| <b>Income</b>                                              |                           |                          |                          |                  |                 |                                                                                                           |
| Fees and Charges                                           | (2,778,637)               | (1,438,275)              | (1,310,884)              | 127,381          | (8.9%)          |                                                                                                           |
| Other Revenues                                             | (260)                     | (16)                     | (227)                    | (211)            | 1,318.8%        |                                                                                                           |
| <b>Income Total</b>                                        | <b>(2,778,637)</b>        | <b>(1,438,291)</b>       | <b>(1,311,121)</b>       | <b>127,170</b>   | <b>(8.8%)</b>   |                                                                                                           |
| <b>Expenditure</b>                                         |                           |                          |                          |                  |                 |                                                                                                           |
| Depreciation                                               | 258,884                   | 129,444                  | 129,443                  | (1)              | (0.0%)          |                                                                                                           |
| Internal Allocations                                       | 3,407,141                 | 1,637,790                | 1,516,936                | (120,844)        | (7.4%)          |                                                                                                           |
| Materials and Contracts                                    | 622,000                   | 545,016                  | 561,722                  | 16,706           | 3.1%            |                                                                                                           |
| Other Expenditure                                          | 196,500                   | 68,637                   | 73,829                   | (45,108)         | (66.7%)         | Timing on receipt of fine lodgement fees.                                                                 |
| <b>Expenditure Total</b>                                   | <b>4,484,525</b>          | <b>2,380,877</b>         | <b>2,231,830</b>         | <b>(149,247)</b> | <b>(8.3%)</b>   |                                                                                                           |
| <b>01168 - Infringement and Inspectorial Control Total</b> | <b>1,705,888</b>          | <b>942,589</b>           | <b>920,709</b>           | <b>(22,077)</b>  | <b>(2.3%)</b>   |                                                                                                           |

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|                                                     | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance     | % Variance     | Variance Commentary                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------|---------------------------|--------------------------|--------------------------|------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01165 - Car Parks and Kerbside Parking</b>       |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| <b>Income</b>                                       |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Fees and Charges                                    | (5,433,749)               | (2,710,536)              | (3,141,923)              | (431,387)        | 15.9%          | Higher than expected parking ticket revenue. To be adjusted in the next budget review.                                                                                                                                                                                                                                                        |
| <b>Income Total</b>                                 | <b>(5,433,749)</b>        | <b>(2,710,536)</b>       | <b>(3,141,923)</b>       | <b>(431,387)</b> | <b>15.9%</b>   |                                                                                                                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Depreciation                                        | 362,640                   | 181,320                  | 180,320                  | (990)            | (0.5%)         |                                                                                                                                                                                                                                                                                                                                               |
| Employee Costs                                      | 105,100                   | 90,082                   | 35,858                   | (14,424)         | (28.8%)        |                                                                                                                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 493,822                   | 231,878                  | 160,560                  | (71,318)         | (30.8%)        | \$11k timing variance on rental property expenses for Balloo St Car Park.<br>- All other variances are individually immaterial.                                                                                                                                                                                                               |
| Other Expenditure                                   | 450,115                   | 224,801                  | 200,634                  | (24,167)         | (10.8%)        | Lower than expected expenditure on equipment maintenance.                                                                                                                                                                                                                                                                                     |
| Utilities                                           | 0                         | 0                        | 9,999                    | 9,999            | 100.0%         |                                                                                                                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>1,378,877</b>          | <b>688,079</b>           | <b>587,181</b>           | <b>(198,898)</b> | <b>(14.7%)</b> |                                                                                                                                                                                                                                                                                                                                               |
| <b>01165 - Car Parks and Kerbside Parking Total</b> | <b>(4,057,872)</b>        | <b>(2,622,457)</b>       | <b>(2,554,742)</b>       | <b>(532,295)</b> | <b>26.3%</b>   |                                                                                                                                                                                                                                                                                                                                               |
| <b>01170 - Engineering Design Services</b>          |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| <b>Income</b>                                       |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Contributions                                       | (1,500)                   | (664)                    | (811)                    | 53               | (6.1%)         |                                                                                                                                                                                                                                                                                                                                               |
| Fees and Charges                                    | (82,000)                  | (60,000)                 | (15,967)                 | 24,033           | (60.1%)        | Timing variance on advertising income                                                                                                                                                                                                                                                                                                         |
| Grants and Subsidies                                | (31,000)                  | 0                        | 775                      | 775              | 100.0%         |                                                                                                                                                                                                                                                                                                                                               |
| <b>Income Total</b>                                 | <b>(114,500)</b>          | <b>(60,664)</b>          | <b>(16,003)</b>          | <b>24,061</b>    | <b>(60.8%)</b> |                                                                                                                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Depreciation                                        | 121,644                   | 60,822                   | 61,447                   | 625              | 1.0%           |                                                                                                                                                                                                                                                                                                                                               |
| Employee Costs                                      | 772,479                   | 302,511                  | 350,807                  | (32,704)         | (8.3%)         |                                                                                                                                                                                                                                                                                                                                               |
| Internal Allocations                                | 373,611                   | 184,711                  | 204,329                  | 19,618           | 10.6%          |                                                                                                                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 384,500                   | 192,240                  | 163,433                  | (28,807)         | (15.0%)        | \$14k timing variance on street lighting maintenance.<br>- \$10k timing variance on Travel Smart community programmes<br>- \$10k timing variance on professional fees for building condition survey<br>- \$214k higher than expected consulting fees. To be adjusted in next budget review.<br>- Other variances are individually immaterial. |
| Other Employee Costs                                | 30,855                    | 19,340                   | 9,602                    | 72,662           | 264.4%         | Agency costs incurred in relation to filling a vacant position. To be adjusted during next budget review.                                                                                                                                                                                                                                     |
| Other Expenditure                                   | 15,500                    | 7,500                    | 5,671                    | (1,829)          | (34.4%)        |                                                                                                                                                                                                                                                                                                                                               |
| Utilities                                           | 760,500                   | 380,128                  | 285,185                  | (91,941)         | (24.2%)        | Timing variance on electricity costs.                                                                                                                                                                                                                                                                                                         |
| <b>Expenditure Total</b>                            | <b>2,468,999</b>          | <b>1,237,850</b>         | <b>1,175,474</b>         | <b>(62,374)</b>  | <b>(5.0%)</b>  |                                                                                                                                                                                                                                                                                                                                               |
| <b>01170 - Engineering Design Services Total</b>    | <b>2,353,999</b>          | <b>1,196,986</b>         | <b>1,159,471</b>         | <b>(37,515)</b>  | <b>(3.1%)</b>  |                                                                                                                                                                                                                                                                                                                                               |
| <b>01175 - City Buildings</b>                       |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| <b>Income</b>                                       |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Contributions                                       | (2,000)                   | (1,076)                  | (823)                    | 253              | (23.5%)        |                                                                                                                                                                                                                                                                                                                                               |
| <b>Income Total</b>                                 | <b>(2,000)</b>            | <b>(1,076)</b>           | <b>(823)</b>             | <b>253</b>       | <b>(23.5%)</b> |                                                                                                                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Employee Costs                                      | 391,687                   | 195,260                  | 135,918                  | (99,342)         | (30.4%)        | Favourable variance due to the agency labour costs budget currently (30.4%) used to pay for the vacant position.                                                                                                                                                                                                                              |
| Internal Allocations                                | 172,611                   | 85,979                   | 90,879                   | 4,700            | 5.5%           |                                                                                                                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 20,000                    | 10,002                   | 16,084                   | 8,082            | 80.8%          |                                                                                                                                                                                                                                                                                                                                               |
| Other Employee Costs                                | 4,267                     | 2,336                    | 2,326                    | 0                | 0.0%           |                                                                                                                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>588,565</b>            | <b>293,567</b>           | <b>247,887</b>           | <b>(48,598)</b>  | <b>(15.9%)</b> |                                                                                                                                                                                                                                                                                                                                               |
| <b>01175 - City Buildings Total</b>                 | <b>586,565</b>            | <b>292,491</b>           | <b>246,184</b>           | <b>(48,397)</b>  | <b>(15.8%)</b> |                                                                                                                                                                                                                                                                                                                                               |
| <b>01180 - Roads and Public Works Admin</b>         |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| <b>Income</b>                                       |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Contributions                                       | (16,000)                  | (21,114)                 | (15,609)                 | 5,505            | (26.1%)        |                                                                                                                                                                                                                                                                                                                                               |
| Fees and Charges                                    | (21,500)                  | (7,872)                  | (8,344)                  | (973)            | 8.8%           |                                                                                                                                                                                                                                                                                                                                               |
| Other Revenues                                      | (500)                     | 0                        | 0                        | 0                | 0.0%           |                                                                                                                                                                                                                                                                                                                                               |
| <b>Income Total</b>                                 | <b>(18,000)</b>           | <b>(28,986)</b>          | <b>(23,953)</b>          | <b>4,833</b>     | <b>(16.8%)</b> |                                                                                                                                                                                                                                                                                                                                               |
| <b>Expenditure</b>                                  |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                               |
| Employee Costs                                      | 440,096                   | 224,250                  | 224,976                  | 726              | 0.3%           |                                                                                                                                                                                                                                                                                                                                               |
| Internal Allocations                                | 579,049                   | 288,826                  | 300,882                  | 11,036           | 4.1%           |                                                                                                                                                                                                                                                                                                                                               |
| Materials and Contracts                             | 53,450                    | 19,461                   | 34,876                   | 15,215           | 78.2%          |                                                                                                                                                                                                                                                                                                                                               |
| Other Employee Costs                                | 41,067                    | 20,332                   | 20,935                   | 593              | 2.9%           |                                                                                                                                                                                                                                                                                                                                               |
| Other Expenditure                                   | 0                         | 0                        | 1,413                    | 1,413            | 100.0%         |                                                                                                                                                                                                                                                                                                                                               |
| <b>Expenditure Total</b>                            | <b>1,113,662</b>          | <b>552,869</b>           | <b>582,852</b>           | <b>29,783</b>    | <b>5.4%</b>    |                                                                                                                                                                                                                                                                                                                                               |
| <b>01180 - Roads and Public Works Admin Total</b>   | <b>1,095,662</b>          | <b>524,083</b>           | <b>558,899</b>           | <b>34,616</b>    | <b>6.6%</b>    |                                                                                                                                                                                                                                                                                                                                               |

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|                                                       | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance     | % Variance     | Variance Commentary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------|---------------------------|--------------------------|--------------------------|------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01185 - Parks and Environmental Services</b>       |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Income</b>                                         |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Fees and Charges                                      | (90,157)                  | (43,381)                 | (33,990)                 | 9,389            | (21.6%)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Income Total</b>                                   | <b>(90,157)</b>           | <b>(43,381)</b>          | <b>(33,990)</b>          | <b>9,389</b>     | <b>(21.6%)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Depreciation                                          | 994,392                   | 497,199                  | 520,056                  | 22,860           | 4.6%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Employee Costs                                        | 2,312,100                 | 1,157,008                | 977,515                  | (180,423)        | (15.6%)        | Variance to be reallocated from Parks Services Administration in the following month.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Internal Allocations                                  | 344                       | 192                      | 192                      | 0                | 0.0%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Materials and Contracts                               | 3,278,250                 | 1,837,740                | 1,711,454                | (226,286)        | (11.7%)        | - \$71k reactive maintenance costs for Hyde Park not yet required.<br>- \$47k reactive maintenance costs for Brimley Road Reserve not yet required.<br>- \$20k reactive maintenance costs for Street Trees not yet required.<br>- \$18k reactive maintenance costs for verges not yet required.<br>- \$20k saving variance on maintenance for Mowry Street Trees Surgery.<br>- \$19k saving variance on planned maintenance for Litsi Stadium.<br>- \$20k reactive maintenance costs for Local Parks not yet required.<br>- \$20k saving variance for amenity pruning costs.<br>- \$14k saving variance for weed control.<br>- \$13k saving variance on planned maintenance for Hyde Park.<br>- \$11k favourable variance on reactive maintenance costs for Bank Reserve due to demolition.<br>- \$11k saving variance on general maintenance for Oxford Street Reserve.<br>- (\$10k) budget phasing variance on verges mowing.<br>- (\$30k) budget phasing variance on maintenance on Britannia Road Reserve.<br>- (\$68k) budget phasing variance on planned maintenance for street trees.<br>- Other variances are individually immaterial. |
| <b>Expenditure Total</b>                              | <b>6,585,176</b>          | <b>3,593,066</b>         | <b>3,240,866</b>         | <b>(993,091)</b> | <b>(9.8%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>01185 - Parks and Environmental Services Total</b> | <b>6,495,019</b>          | <b>3,549,685</b>         | <b>3,206,873</b>         | <b>(943,612)</b> | <b>(9.7%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>01192 - Waste Services</b>                         |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Income</b>                                         |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Contributions                                         | (3,300)                   | (1,602)                  | (1,888)                  | (286)            | 17.9%          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Fees and Charges                                      | (132,500)                 | (124,244)                | (106,896)                | 14,306           | (11.5%)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Other Revenues                                        | (1,000)                   | (498)                    | (30,606)                 | (30,108)         | 6,045.8%       | Favourable variance relating to rebates and micro business annual charges. To be adjusted in the next budget review.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Income Total</b>                                   | <b>(136,760)</b>          | <b>(126,344)</b>         | <b>(142,430)</b>         | <b>(16,088)</b>  | <b>12.3%</b>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Depreciation                                          | 39,742                    | 19,872                   | 19,869                   | (3)              | (0.0%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Employee Costs                                        | 2,006,376                 | 1,013,088                | 1,101,992                | 88,904           | 8.8%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Expenses                                     | \$3,839                   | 0                        | 0                        | 0                | 0.0%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Allocations                                  | 1,096,854                 | 546,955                  | 575,416                  | 29,463           | 5.2%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Recovery                                     | (280,565)                 | (184,792)                | (237,776)                | (52,973)         | 28.7%          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Materials and Contracts                               | 11,403,044                | 9,277,831                | 9,640,830                | (187,209)        | (2.0%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Other Employee Costs                                  | 49,973                    | 25,000                   | 22,570                   | (2,430)          | (9.7%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Other Expenditure                                     | 923,500                   | 501,750                  | 502,726                  | (19,024)         | (2.1%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expenditure Total</b>                              | <b>15,232,823</b>         | <b>11,569,854</b>        | <b>11,426,482</b>        | <b>(144,371)</b> | <b>(1.2%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>01192 - Waste Services Total</b>                   | <b>15,096,053</b>         | <b>11,443,510</b>        | <b>11,284,049</b>        | <b>(160,460)</b> | <b>(1.4%)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>01195 - Works Depot</b>                            |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Income</b>                                         |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Contributions                                         | (1,000)                   | (408)                    | (829)                    | (221)            | 54.2%          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Income Total</b>                                   | <b>(1,000)</b>            | <b>(408)</b>             | <b>(829)</b>             | <b>(221)</b>     | <b>54.2%</b>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Employee Costs                                        | 188,024                   | 95,597                   | 85,287                   | (10,310)         | (10.8%)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Allocations                                  | 93,674                    | 46,654                   | 50,649                   | 3,995            | 8.6%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Recovery                                     | (298,196)                 | (148,095)                | (143,800)                | 4,195            | (2.8%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Materials and Contracts                               | 6,000                     | 3,000                    | 2,079                    | (921)            | (30.7%)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Other Employee Costs                                  | 2,500                     | 1,248                    | 950                      | (298)            | (23.9%)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Other Expenditure                                     | 4,000                     | 2,004                    | 5,564                    | 3,560            | 177.6%         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expenditure Total</b>                              | <b>1,086</b>              | <b>408</b>               | <b>829</b>               | <b>221</b>       | <b>54.2%</b>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>01195 - Works Depot Total</b>                      | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>01299 - Plant Operating</b>                        |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expenditure</b>                                    |                           |                          |                          |                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Depreciation                                          | 1,125,890                 | 562,848                  | 456,390                  | (106,458)        | (18.9%)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Employee Costs                                        | 0                         | 0                        | 11,877                   | 11,877           | 100.0%         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Allocations                                  | 76,610                    | 40,696                   | 36,453                   | (4,243)          | (10.4%)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Recovery                                     | (1,045,425)               | (522,711)                | (480,143)                | 33,568           | (8.4%)         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Materials and Contracts                               | 631,000                   | 337,998                  | 350,175                  | (37,824)         | (11.2%)        | Favourable variance on fuel and repairs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Expenditure Total</b>                              | <b>787,875</b>            | <b>418,831</b>           | <b>315,752</b>           | <b>(103,089)</b> | <b>(24.6%)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>01299 - Plant Operating Total</b>                  | <b>787,875</b>            | <b>418,831</b>           | <b>315,752</b>           | <b>(103,089)</b> | <b>(24.6%)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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



|                                                 | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance       | % Variance     | Variance Commentary                                                                                                                                                                                                                                                                       |
|-------------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01215 - Public Works</b>                     |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| <b>Expenditure</b>                              |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| Depreciation                                    | 4,223,876                 | 2,111,862                | 2,133,374                | 21,382             | 1.0%           |                                                                                                                                                                                                                                                                                           |
| Employee Costs                                  | 1,364,500                 | 681,151                  | 584,819                  | (87,132)           | (14.3%)        | - \$50k timing variance on street cleaning for shopping precincts and road sweeping.<br>- (\$18k) timing variance on footpath maintenance.<br>- Other variances are individually immaterial.                                                                                              |
| Internal Recovery                               | (767,740)                 | (363,868)                | (137,697)                | 246,841            | (64.3%)        |                                                                                                                                                                                                                                                                                           |
| Materials and Contracts                         | 1,310,335                 | 556,112                  | 515,122                  | (40,990)           | (7.4%)         | - \$14k timing variance on clearing for public litter bins.<br>- Other variances are individually immaterial.                                                                                                                                                                             |
| <b>Expenditure Total</b>                        | <b>6,130,971</b>          | <b>2,865,377</b>         | <b>3,095,488</b>         | <b>130,111</b>     | <b>4.4%</b>    |                                                                                                                                                                                                                                                                                           |
| <b>01215 - Public Works Total</b>               | <b>6,130,971</b>          | <b>2,865,377</b>         | <b>3,095,488</b>         | <b>130,111</b>     | <b>4.4%</b>    |                                                                                                                                                                                                                                                                                           |
| <b>01220 - Child Care and Play Groups</b>       |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| <b>Income</b>                                   |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| Fees and Charges                                | (58,352)                  | (37,568)                 | (41,826)                 | (4,057)            | 10.8%          |                                                                                                                                                                                                                                                                                           |
| Reimbursements                                  | (20,860)                  | (9,276)                  | (8,561)                  | (305)              | 3.7%           |                                                                                                                                                                                                                                                                                           |
| <b>Income Total</b>                             | <b>(79,212)</b>           | <b>(46,844)</b>          | <b>(50,286)</b>          | <b>(4,382)</b>     | <b>9.5%</b>    |                                                                                                                                                                                                                                                                                           |
| <b>Expenditure</b>                              |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| Depreciation                                    | 87,836                    | 43,818                   | 43,865                   | 147                | 0.3%           |                                                                                                                                                                                                                                                                                           |
| Internal Allocations                            | 4,456                     | 2,208                    | 2,238                    | 30                 | 1.4%           |                                                                                                                                                                                                                                                                                           |
| Materials and Contracts                         | 40,025                    | 35,013                   | 4,019                    | (30,994)           | (88.5%)        | \$30k timing variance for maintenance costs for North Perth Playgroup.                                                                                                                                                                                                                    |
| Utilities                                       | 9,450                     | 4,722                    | 4,457                    | (265)              | (5.6%)         |                                                                                                                                                                                                                                                                                           |
| <b>Expenditure Total</b>                        | <b>141,569</b>            | <b>85,761</b>            | <b>54,879</b>            | <b>(31,082)</b>    | <b>(36.2%)</b> |                                                                                                                                                                                                                                                                                           |
| <b>01220 - Child Care and Play Groups Total</b> | <b>62,227</b>             | <b>39,017</b>            | <b>4,473</b>             | <b>(35,444)</b>    | <b>(88.8%)</b> |                                                                                                                                                                                                                                                                                           |
| <b>01225 - Stadium and Ovals</b>                |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| <b>Income</b>                                   |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| Fees and Charges                                | (45,796)                  | (35,464)                 | (36,913)                 | (1,448)            | 4.1%           |                                                                                                                                                                                                                                                                                           |
| Reimbursements                                  | (145,988)                 | (73,494)                 | (72,836)                 | 658                | (0.9%)         |                                                                                                                                                                                                                                                                                           |
| <b>Income Total</b>                             | <b>(192,784)</b>          | <b>(108,958)</b>         | <b>(109,749)</b>         | <b>(791)</b>       | <b>0.7%</b>    |                                                                                                                                                                                                                                                                                           |
| <b>Expenditure</b>                              |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| Depreciation                                    | 2,390,736                 | 1,199,388                | 214,521                  | (980,847)          | (82.1%)        |                                                                                                                                                                                                                                                                                           |
| Employee Costs                                  | 0                         | 0                        | 2,388                    | 2,388              | 100.0%         |                                                                                                                                                                                                                                                                                           |
| Internal Allocations                            | 14,343                    | 7,056                    | 7,170                    | 114                | 1.6%           |                                                                                                                                                                                                                                                                                           |
| Materials and Contracts                         | 258,500                   | 165,495                  | 87,875                   | (87,625)           | (52.6%)        | - \$103k timing variance on maintenance works for the Lits Soccer Stadium.<br>- \$15k timing variance on turf maintenance for the Leederville common area.                                                                                                                                |
| Other Expenditure                               | 12,813                    | 0                        | 9,195                    | 9,195              | 100.0%         |                                                                                                                                                                                                                                                                                           |
| Utilities                                       | 67,800                    | 33,900                   | 36,571                   | 5,671              | 16.7%          |                                                                                                                                                                                                                                                                                           |
| <b>Expenditure Total</b>                        | <b>2,744,192</b>          | <b>1,421,819</b>         | <b>366,720</b>           | <b>(1,081,099)</b> | <b>(74.6%)</b> |                                                                                                                                                                                                                                                                                           |
| <b>01225 - Stadium and Ovals Total</b>          | <b>2,550,406</b>          | <b>1,312,861</b>         | <b>256,971</b>           | <b>(1,061,890)</b> | <b>(80.9%)</b> |                                                                                                                                                                                                                                                                                           |
| <b>01230 - Public Halls</b>                     |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| <b>Income</b>                                   |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| Fees and Charges                                | (141,816)                 | (67,361)                 | (52,961)                 | (35,600)           | 52.6%          | - \$11k favourable variance on fire income for the North Perth Town Hall.<br>- \$21k favourable variance on fire income for the Mount Hawthorn Community Centre.                                                                                                                          |
| Reimbursements                                  | (3,281)                   | (249)                    | (866)                    | (617)              | 247.8%         |                                                                                                                                                                                                                                                                                           |
| <b>Income Total</b>                             | <b>(145,100)</b>          | <b>(67,610)</b>          | <b>(103,827)</b>         | <b>(36,217)</b>    | <b>53.6%</b>   |                                                                                                                                                                                                                                                                                           |
| <b>Expenditure</b>                              |                           |                          |                          |                    |                |                                                                                                                                                                                                                                                                                           |
| Depreciation                                    | 240,354                   | 120,192                  | 106,559                  | (11,833)           | (9.7%)         |                                                                                                                                                                                                                                                                                           |
| Employee Costs                                  | 1,000                     | 0                        | 1,190                    | 1,190              | 100.0%         |                                                                                                                                                                                                                                                                                           |
| Internal Allocations                            | 7,307                     | 3,430                    | 3,654                    | 224                | 6.5%           |                                                                                                                                                                                                                                                                                           |
| Materials and Contracts                         | 125,050                   | 61,549                   | 114,860                  | 53,211             | 86.3%          | - \$10k unfavourable variance on maintenance costs for Royal Park Hall.<br>- \$37k additional cleaning maintenance required for Mount Hawthorn Community Centre. To be adjusted in the next budget review.<br>- \$15k additional cleaning maintenance required for North Perth Town Hall. |
| Other Expenditure                               | 583                       | 0                        | 1,593                    | 1,593              | 100.0%         |                                                                                                                                                                                                                                                                                           |
| Utilities                                       | 27,150                    | 13,572                   | 15,743                   | 6,171              | 45.5%          |                                                                                                                                                                                                                                                                                           |
| <b>Expenditure Total</b>                        | <b>491,474</b>            | <b>198,843</b>           | <b>249,599</b>           | <b>50,756</b>      | <b>25.5%</b>   |                                                                                                                                                                                                                                                                                           |
| <b>01230 - Public Halls Total</b>               | <b>256,275</b>            | <b>131,233</b>           | <b>145,722</b>           | <b>14,529</b>      | <b>11.1%</b>   |                                                                                                                                                                                                                                                                                           |

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



|                                                        | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance    | % Variance     | Variance Commentary                                                      |
|--------------------------------------------------------|---------------------------|--------------------------|--------------------------|-----------------|----------------|--------------------------------------------------------------------------|
| <b>01235 - Community and Welfare Centre</b>            |                           |                          |                          |                 |                |                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                 |                |                                                                          |
| Fees and Charges                                       | (30,398)                  | (15,898)                 | (17,530)                 | (1,734)         | 10.8%          |                                                                          |
| Reimbursements                                         | (16,916)                  | (4,775)                  | (12,049)                 | (7,273)         | 152.3%         |                                                                          |
| <b>Income Total</b>                                    | <b>(47,314)</b>           | <b>(20,673)</b>          | <b>(29,579)</b>          | <b>(8,907)</b>  | <b>43.7%</b>   |                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                 |                |                                                                          |
| Depreciation                                           | 172,234                   | 86,112                   | 96,283                   | 10,171          | 11.8%          |                                                                          |
| Employee Costs                                         | 0                         | 0                        | 649                      | 649             | 100.0%         |                                                                          |
| Internal Allocations                                   | 7,806                     | 4,008                    | 3,906                    | (102)           | (2.5%)         |                                                                          |
| Materials and Contracts                                | 27,650                    | 13,827                   | 15,479                   | 1,652           | 11.9%          |                                                                          |
| Other Expenditure                                      | 0                         | 0                        | 1,209                    | 1,209           | 100.0%         |                                                                          |
| Utilities                                              | 9,620                     | 4,810                    | 4,484                    | (348)           | (7.2%)         |                                                                          |
| <b>Expenditure Total</b>                               | <b>217,300</b>            | <b>108,757</b>           | <b>121,990</b>           | <b>13,233</b>   | <b>12.2%</b>   |                                                                          |
| <b>01235 - Community and Welfare Centre Total</b>      | <b>169,986</b>            | <b>88,115</b>            | <b>92,421</b>            | <b>4,306</b>    | <b>4.8%</b>    |                                                                          |
| <b>01248 - Sporting Clubs Buildings</b>                |                           |                          |                          |                 |                |                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                 |                |                                                                          |
| Fees and Charges                                       | (65,235)                  | (32,653)                 | (36,349)                 | (3,696)         | 11.3%          |                                                                          |
| Reimbursements                                         | (79,753)                  | (27,937)                 | (50,079)                 | (22,142)        | 79.3%          | All variances are individually immaterial.                               |
| <b>Income Total</b>                                    | <b>(144,988)</b>          | <b>(60,590)</b>          | <b>(86,428)</b>          | <b>(25,038)</b> | <b>42.6%</b>   |                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                 |                |                                                                          |
| Depreciation                                           | 657,024                   | 328,512                  | 381,340                  | 52,828          | 16.1%          |                                                                          |
| Employee Costs                                         | 0                         | 0                        | 278                      | 278             | 100.0%         |                                                                          |
| Internal Allocations                                   | 33,278                    | 16,436                   | 16,644                   | 208             | 1.3%           |                                                                          |
| Materials and Contracts                                | 74,600                    | 37,655                   | 42,669                   | 4,414           | 11.7%          |                                                                          |
| Other Expenditure                                      | 0                         | 0                        | 2,061                    | 2,061           | 100.0%         |                                                                          |
| Utilities                                              | 75,780                    | 37,884                   | 38,046                   | 162             | 0.4%           |                                                                          |
| <b>Expenditure Total</b>                               | <b>840,682</b>            | <b>420,487</b>           | <b>480,438</b>           | <b>59,951</b>   | <b>14.3%</b>   |                                                                          |
| <b>01248 - Sporting Clubs Buildings Total</b>          | <b>695,694</b>            | <b>359,897</b>           | <b>394,010</b>           | <b>34,113</b>   | <b>9.5%</b>    |                                                                          |
| <b>01245 - Reserves Pavilions and Facilities</b>       |                           |                          |                          |                 |                |                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                 |                |                                                                          |
| Fees and Charges                                       | (17,510)                  | (9,754)                  | (14,150)                 | (5,398)         | 61.6%          |                                                                          |
| Reimbursements                                         | (3,086)                   | (947)                    | (1,785)                  | (838)           | 88.5%          |                                                                          |
| <b>Income Total</b>                                    | <b>(20,596)</b>           | <b>(9,701)</b>           | <b>(15,935)</b>          | <b>(6,234)</b>  | <b>64.3%</b>   |                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                 |                |                                                                          |
| Depreciation                                           | 231,228                   | 115,614                  | 86,675                   | (28,941)        | (25.0%)        |                                                                          |
| Employee Costs                                         | 0                         | 0                        | 603                      | 603             | 100.0%         |                                                                          |
| Internal Allocations                                   | 6,834                     | 3,273                    | 3,414                    | 141             | 4.3%           |                                                                          |
| Materials and Contracts                                | 410,761                   | 259,845                  | 287,789                  | 7,444           | 2.9%           |                                                                          |
| Other Expenditure                                      | 0                         | 0                        | 5,088                    | 5,088           | 100.0%         |                                                                          |
| Utilities                                              | 45,490                    | 22,746                   | 26,833                   | 6,087           | 26.8%          |                                                                          |
| <b>Expenditure Total</b>                               | <b>694,313</b>            | <b>401,478</b>           | <b>391,960</b>           | <b>(9,578)</b>  | <b>(2.4%)</b>  |                                                                          |
| <b>01245 - Reserves Pavilions and Facilities Total</b> | <b>673,717</b>            | <b>391,777</b>           | <b>375,966</b>           | <b>(15,812)</b> | <b>(4.0%)</b>  |                                                                          |
| <b>01258 - Health Clinics</b>                          |                           |                          |                          |                 |                |                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                 |                |                                                                          |
| Fees and Charges                                       | (26,820)                  | (18,528)                 | (19,170)                 | (642)           | 3.5%           |                                                                          |
| Reimbursements                                         | (2,302)                   | (726)                    | (2,445)                  | (1,719)         | 236.8%         |                                                                          |
| <b>Income Total</b>                                    | <b>(29,122)</b>           | <b>(19,254)</b>          | <b>(21,615)</b>          | <b>(2,361)</b>  | <b>12.3%</b>   |                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                 |                |                                                                          |
| Depreciation                                           | 54,432                    | 27,216                   | 26,041                   | (1,175)         | (4.3%)         |                                                                          |
| Employee Costs                                         | 0                         | 0                        | 1,103                    | 1,103           | 100.0%         |                                                                          |
| Internal Allocations                                   | 2,138                     | 1,039                    | 1,068                    | 29              | 2.8%           |                                                                          |
| Materials and Contracts                                | 80,500                    | 70,255                   | 11,008                   | (69,247)        | (84.3%)        | 2021 timing variance on maintenance costs for North Perth Dental Clinic. |
| Other Expenditure                                      | 1,895                     | 0                        | 2,389                    | 2,389           | 100.0%         |                                                                          |
| Utilities                                              | 6,300                     | 3,190                    | 5,247                    | 2,057           | 66.6%          |                                                                          |
| <b>Expenditure Total</b>                               | <b>145,265</b>            | <b>101,699</b>           | <b>46,656</b>            | <b>(54,804)</b> | <b>(53.9%)</b> |                                                                          |
| <b>01258 - Health Clinics Total</b>                    | <b>116,143</b>            | <b>82,445</b>            | <b>25,241</b>            | <b>(57,145)</b> | <b>(69.4%)</b> |                                                                          |

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 BY SERVICE AREAS  
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|                                                    | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance     | % Variance     | Variance Commentary                                                                                                                                                   |
|----------------------------------------------------|---------------------------|--------------------------|--------------------------|------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01255 - Road Reserves</b>                       |                           |                          |                          |                  |                |                                                                                                                                                                       |
| <b>Expenditure</b>                                 |                           |                          |                          |                  |                |                                                                                                                                                                       |
| Employee Costs                                     | 97,200                    | 68,564                   | 22,186                   | (26,378)         | (54.3%)        | \$26k reactive maintenance costs not yet required for Road Reserves.<br>- Other variances are individually immaterial.                                                |
| Materials and Contracts                            | 37,850                    | 20,802                   | 24,001                   | 3,099            | 14.8%          |                                                                                                                                                                       |
| Utilities                                          | 0                         | 0                        | 3,777                    | 3,777            | 100.0%         |                                                                                                                                                                       |
| <b>Expenditure Total</b>                           | <b>135,150</b>            | <b>69,466</b>            | <b>49,964</b>            | <b>(19,592)</b>  | <b>(28.1%)</b> |                                                                                                                                                                       |
| <b>01255 - Road Reserves Total</b>                 | <b>135,150</b>            | <b>69,466</b>            | <b>49,964</b>            | <b>(19,592)</b>  | <b>(28.1%)</b> |                                                                                                                                                                       |
| <b>01265 - Operational Buildings</b>               |                           |                          |                          |                  |                |                                                                                                                                                                       |
| <b>Income</b>                                      |                           |                          |                          |                  |                |                                                                                                                                                                       |
| Contributions                                      | (70,608)                  | (35,304)                 | (35,288)                 | 16               | (0.0%)         |                                                                                                                                                                       |
| Fees and Charges                                   | (917,590)                 | (461,462)                | (464,244)                | (12,782)         | 2.8%           |                                                                                                                                                                       |
| Reimbursements                                     | (536,834)                 | (267,596)                | (230,571)                | 37,475           | (14.0%)        | \$30k timing variance on variable outgoings recovered.<br>- Other variances individually immaterial.                                                                  |
| <b>Income Total</b>                                | <b>(1,524,032)</b>        | <b>(754,762)</b>         | <b>(730,653)</b>         | <b>24,709</b>    | <b>(3.3%)</b>  |                                                                                                                                                                       |
| <b>Expenditure</b>                                 |                           |                          |                          |                  |                |                                                                                                                                                                       |
| Depreciation                                       | 1,629,450                 | 764,700                  | 714,595                  | (50,105)         | (8.6%)         |                                                                                                                                                                       |
| Employee Costs                                     | 7,000                     | 3,502                    | 23,074                   | 19,572           | 558.9%         |                                                                                                                                                                       |
| Interest Expenses                                  | 115,870                   | 61,300                   | 52,226                   | (9,094)          | (14.8%)        |                                                                                                                                                                       |
| Internal Allocations                               | 59,229                    | 29,267                   | 26,622                   | 355              | 1.2%           |                                                                                                                                                                       |
| Internal Recovery                                  | (293,194)                 | (148,327)                | (455,712)                | (309,385)        | 211.4%         |                                                                                                                                                                       |
| Materials and Contracts                            | 524,504                   | 256,517                  | 254,409                  | (2,108)          | (0.8%)         |                                                                                                                                                                       |
| Other Expenditure                                  | 587,867                   | 0                        | 201,718                  | 201,718          | 100.0%         | Budget phasing variance to be adjusted in the next budget review.                                                                                                     |
| Utilities                                          | 131,300                   | 65,649                   | 54,122                   | (11,524)         | (17.6%)        |                                                                                                                                                                       |
| <b>Expenditure Total</b>                           | <b>2,661,976</b>          | <b>1,634,625</b>         | <b>874,854</b>           | <b>(198,971)</b> | <b>(15.9%)</b> |                                                                                                                                                                       |
| <b>01265 - Operational Buildings Total</b>         | <b>1,137,954</b>          | <b>279,863</b>           | <b>144,801</b>           | <b>(135,062)</b> | <b>(48.5%)</b> |                                                                                                                                                                       |
| <b>01270 - Depot Buildings</b>                     |                           |                          |                          |                  |                |                                                                                                                                                                       |
| <b>Expenditure</b>                                 |                           |                          |                          |                  |                |                                                                                                                                                                       |
| Depreciation                                       | 183,564                   | 91,782                   | 90,392                   | (1,390)          | (1.5%)         |                                                                                                                                                                       |
| Employee Costs                                     | 0                         | 0                        | 3,547                    | 3,547            | 100.0%         |                                                                                                                                                                       |
| Internal Allocations                               | 7,517                     | 3,712                    | 3,756                    | 44               | 1.2%           |                                                                                                                                                                       |
| Internal Recovery                                  | (294,758)                 | (169,309)                | (191,335)                | (28,028)         | 15.7%          |                                                                                                                                                                       |
| Materials and Contracts                            | 48,500                    | 28,640                   | 52,647                   | 24,007           | 83.6%          | Higher than expected building and maintenance works required.                                                                                                         |
| Other Expenditure                                  | 27,177                    | 27,177                   | 26,767                   | (3,580)          | 9.6%           |                                                                                                                                                                       |
| Utilities                                          | 28,000                    | 13,968                   | 11,236                   | (2,762)          | (19.7%)        |                                                                                                                                                                       |
| <b>Expenditure Total</b>                           | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>    |                                                                                                                                                                       |
| <b>01270 - Depot Buildings Total</b>               | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>         | <b>0.0%</b>    |                                                                                                                                                                       |
| <b>01275 - Parks Services Administration</b>       |                           |                          |                          |                  |                |                                                                                                                                                                       |
| <b>Income</b>                                      |                           |                          |                          |                  |                |                                                                                                                                                                       |
| Contributions                                      | (2,800)                   | (1,400)                  | (1,404)                  | (4)              | 0.3%           |                                                                                                                                                                       |
| <b>Income Total</b>                                | <b>(2,800)</b>            | <b>(1,400)</b>           | <b>(1,404)</b>           | <b>(4)</b>       | <b>0.3%</b>    |                                                                                                                                                                       |
| <b>Expenditure</b>                                 |                           |                          |                          |                  |                |                                                                                                                                                                       |
| Depreciation                                       | 108,655                   | 54,330                   | 62,970                   | 9,640            | 16.9%          |                                                                                                                                                                       |
| Employee Costs                                     | 1,329,035                 | 679,111                  | 813,376                  | 138,465          | 20.5%          | \$35k variance relates to worker's compensation payments that is pending reimbursement.<br>- Other variances will be reallocated to labour costs the following month. |
| Internal Allocations                               | 1,414,679                 | 705,578                  | 740,317                  | 36,939           | 5.2%           |                                                                                                                                                                       |
| Internal Recovery                                  | (1,386,743)               | (652,386)                | (550,867)                | 132,779          | (19.3%)        |                                                                                                                                                                       |
| Materials and Contracts                            | 70,500                    | 28,248                   | 6,810                    | (21,438)         | (75.9%)        | \$10k timing variance on consultants fees.<br>- Other variances are individually immaterial.                                                                          |
| Other Employee Costs                               | 79,233                    | 40,594                   | 26,782                   | (13,812)         | (34.0%)        |                                                                                                                                                                       |
| Other Expenditure                                  | 19,000                    | 9,498                    | 7,670                    | (1,828)          | (19.2%)        |                                                                                                                                                                       |
| <b>Expenditure Total</b>                           | <b>1,634,350</b>          | <b>819,793</b>           | <b>1,106,538</b>         | <b>293,745</b>   | <b>34.2%</b>   |                                                                                                                                                                       |
| <b>01275 - Parks Services Administration Total</b> | <b>1,631,550</b>          | <b>818,393</b>           | <b>1,099,134</b>         | <b>293,741</b>   | <b>34.3%</b>   |                                                                                                                                                                       |

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|                                                        | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance       | % Variance      | Variance Commentary                                                                                                                                                      |
|--------------------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01289 - Recoverable Works</b>                       |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Reimbursements                                         | (32,660)                  | (16,330)                 | (26,823)                 | (12,493)           | 76.5%           |                                                                                                                                                                          |
| <b>Income Total</b>                                    | <b>(32,660)</b>           | <b>(16,330)</b>          | <b>(26,823)</b>          | <b>(12,493)</b>    | <b>76.5%</b>    |                                                                                                                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Employee Costs                                         | 12,855                    | 6,330                    | 2,910                    | (3,435)            | (54.0%)         |                                                                                                                                                                          |
| Materials and Contracts                                | 20,000                    | 10,000                   | 5,556                    | (4,494)            | (44.9%)         |                                                                                                                                                                          |
| <b>Expenditure Total</b>                               | <b>32,855</b>             | <b>16,330</b>            | <b>8,416</b>             | <b>(7,914)</b>     | <b>(48.9%)</b>  |                                                                                                                                                                          |
| <b>01289 - Recoverable Works Total</b>                 | <b>(5)</b>                | <b>0</b>                 | <b>(30,407)</b>          | <b>(28,407)</b>    | <b>(100.0%)</b> |                                                                                                                                                                          |
| <b>Infrastructure and Environment Total</b>            | <b>38,544,520</b>         | <b>23,330,568</b>        | <b>21,212,807</b>        | <b>(2,118,961)</b> | <b>(9.1%)</b>   |                                                                                                                                                                          |
| <b>Strategy and Development</b>                        |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| <b>01019 - Corporate Strategy and Governance</b>       |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Other Revenues                                         | (200)                     | (50)                     | (200)                    | (150)              | <b>300.0%</b>   |                                                                                                                                                                          |
| <b>Income Total</b>                                    | <b>(200)</b>              | <b>(50)</b>              | <b>(200)</b>             | <b>(158)</b>       | <b>300.0%</b>   |                                                                                                                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Employee Costs                                         | 495,279                   | 251,334                  | 222,010                  | (29,915)           | (11.0%)         | Favourable variance due to vacant positions that were in the process of being filled.                                                                                    |
| Internal Allocations                                   | 250,625                   | 123,645                  | 137,043                  | 13,368             | 10.8%           |                                                                                                                                                                          |
| Materials and Contracts                                | 186,450                   | 77,878                   | 27,848                   | (55,028)           | (64.2%)         | - \$17k consultants fees not yet required.<br>- \$13k audit fees not yet required.<br>- \$10k legal fees not yet required.<br>- Other variances individually immaterial. |
| Other Employee Costs                                   | 3,000                     | 2,000                    | 0                        | (2,000)            | (100.0%)        |                                                                                                                                                                          |
| Other Expenditure                                      | 1,750                     | 1,068                    | 204                      | (864)              | (80.9%)         |                                                                                                                                                                          |
| <b>Expenditure Total</b>                               | <b>937,104</b>            | <b>456,925</b>           | <b>387,115</b>           | <b>(89,419)</b>    | <b>(15.2%)</b>  |                                                                                                                                                                          |
| <b>01019 - Corporate Strategy and Governance Total</b> | <b>936,904</b>            | <b>456,875</b>           | <b>386,915</b>           | <b>(89,589)</b>    | <b>(15.2%)</b>  |                                                                                                                                                                          |
| <b>01105 - Director Strategy and Development</b>       |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Employee Costs                                         | 322,678                   | 163,361                  | 148,719                  | (15,242)           | (9.3%)          |                                                                                                                                                                          |
| Internal Allocations                                   | 7,361                     | 3,700                    | 7,666                    | 3,866              | 104.6%          |                                                                                                                                                                          |
| Internal Recovery                                      | (333,836)                 | (168,964)                | (157,314)                | 11,650             | (8.9%)          |                                                                                                                                                                          |
| Materials and Contracts                                | 1,150                     | 241                      | 897                      | 656                | 272.3%          |                                                                                                                                                                          |
| Other Employee Costs                                   | 2,300                     | 871                      | 132                      | (739)              | (84.8%)         |                                                                                                                                                                          |
| Other Expenditure                                      | 250                       | 191                      | 1                        | (190)              | (99.6%)         |                                                                                                                                                                          |
| <b>Expenditure Total</b>                               | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>           | <b>100.0%</b>   |                                                                                                                                                                          |
| <b>01105 - Director Strategy and Development Total</b> | <b>0</b>                  | <b>0</b>                 | <b>1</b>                 | <b>1</b>           | <b>100.0%</b>   |                                                                                                                                                                          |
| <b>01119 - Development and Design</b>                  |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Contributions                                          | (1,300)                   | (648)                    | (60,385)                 | (59,747)           | 9,220.2%        | \$90k received as part of the percentage for public art contributions. Budget to be adjusted in the next budget review.                                                  |
| Fees and Charges                                       | (318,840)                 | (172,074)                | (248,774)                | (77,700)           | 45.2%           | - \$68k budget phasing variance on development application fees.<br>- Other variances individually immaterial.                                                           |
| <b>Income Total</b>                                    | <b>(346,140)</b>          | <b>(172,722)</b>         | <b>(310,169)</b>         | <b>(137,447)</b>   | <b>79.6%</b>    |                                                                                                                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Employee Costs                                         | 1,137,215                 | 578,101                  | 555,012                  | (23,089)           | (4.0%)          |                                                                                                                                                                          |
| Internal Allocations                                   | 537,884                   | 264,502                  | 280,543                  | 15,041             | 5.9%            |                                                                                                                                                                          |
| Materials and Contracts                                | 148,350                   | 74,670                   | 30,450                   | (44,220)           | (59.2%)         | - \$41k legal and consultant fees not yet required.<br>- Other variances are individually immaterial.                                                                    |
| Other Employee Costs                                   | 26,519                    | 9,402                    | 10,268                   | 896                | 9.2%            |                                                                                                                                                                          |
| Other Expenditure                                      | 32,600                    | 16,300                   | 25,403                   | 10,103             | 66.0%           |                                                                                                                                                                          |
| <b>Expenditure Total</b>                               | <b>1,883,372</b>          | <b>942,975</b>           | <b>961,676</b>           | <b>(48,699)</b>    | <b>(4.3%)</b>   |                                                                                                                                                                          |
| <b>01119 - Development and Design Total</b>            | <b>1,543,232</b>          | <b>769,653</b>           | <b>591,567</b>           | <b>(178,148)</b>   | <b>(23.1%)</b>  |                                                                                                                                                                          |
| <b>01115 - Health Admin and Food Control</b>           |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| <b>Income</b>                                          |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Contributions                                          | (3,300)                   | (2,284)                  | (825)                    | 1,625              | (72.5%)         |                                                                                                                                                                          |
| Fees and Charges                                       | (302,320)                 | (265,168)                | (318,780)                | (33,597)           | 11.8%           | - \$20k favourable variance for food premise licence fees.<br>- Other variances are individually immaterial.                                                             |
| Other Revenues                                         | (1,000)                   | (498)                    | 0                        | 498                | (100.0%)        |                                                                                                                                                                          |
| <b>Income Total</b>                                    | <b>(306,620)</b>          | <b>(267,950)</b>         | <b>(319,384)</b>         | <b>(31,444)</b>    | <b>10.9%</b>    |                                                                                                                                                                          |
| <b>Expenditure</b>                                     |                           |                          |                          |                    |                 |                                                                                                                                                                          |
| Employee Costs                                         | 980,232                   | 503,403                  | 457,487                  | (45,906)           | (9.1%)          |                                                                                                                                                                          |
| Internal Allocations                                   | 443,002                   | 217,598                  | 247,435                  | 29,439             | 13.5%           |                                                                                                                                                                          |
| Materials and Contracts                                | 99,337                    | 49,046                   | 16,488                   | (32,558)           | (88.4%)         | - \$13k timing variance on public health plan programmes.<br>- Other variances are individually immaterial.                                                              |
| Other Employee Costs                                   | 21,643                    | 9,242                    | 3,586                    | (5,644)            | (61.1%)         |                                                                                                                                                                          |
| Other Expenditure                                      | 11,750                    | 6,874                    | 2,588                    | (3,286)            | (55.9%)         |                                                                                                                                                                          |
| <b>Expenditure Total</b>                               | <b>1,565,964</b>          | <b>785,561</b>           | <b>727,606</b>           | <b>(57,955)</b>    | <b>(7.4%)</b>   |                                                                                                                                                                          |
| <b>01115 - Health Admin and Food Control Total</b>     | <b>1,259,144</b>          | <b>497,611</b>           | <b>468,212</b>           | <b>(89,399)</b>    | <b>(18.0%)</b>  |                                                                                                                                                                          |

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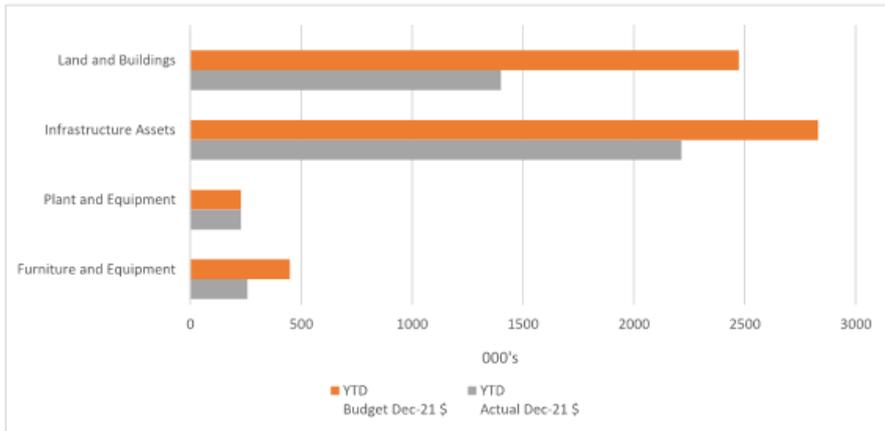


|                                                   | Revised Budget<br>2021/22 | YTD Budget<br>31/12/2021 | YTD Actual<br>31/12/2021 | YTD Variance       | % Variance      | Variance Commentary                                                                              |
|---------------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|-----------------|--------------------------------------------------------------------------------------------------|
| <b>01120 - Compliance Services</b>                |                           |                          |                          |                    |                 |                                                                                                  |
| <b>Income</b>                                     |                           |                          |                          |                    |                 |                                                                                                  |
| Contributions                                     | (2,000)                   | (1,055)                  | (1,250)                  | (204)              | 19.3%           |                                                                                                  |
| Fees and Charges                                  | (16,000)                  | (11,500)                 | 9,933                    | 21,633             | (166.4%)        | £25k credit note applied to reverse out previous year intangements as per Perth Magistrate Court |
| <b>Income Total</b>                               | <b>(18,000)</b>           | <b>(12,555)</b>          | <b>8,674</b>             | <b>21,229</b>      | <b>(169.1%)</b> |                                                                                                  |
| <b>Expenditure</b>                                |                           |                          |                          |                    |                 |                                                                                                  |
| Employee Costs                                    | 462,038                   | 234,914                  | 224,831                  | (10,083)           | (4.3%)          |                                                                                                  |
| Internal Allocations                              | 227,983                   | 112,198                  | 125,861                  | 13,675             | 12.2%           |                                                                                                  |
| Materials and Contracts                           | 55,100                    | 27,552                   | 10,535                   | (17,017)           | (81.8%)         |                                                                                                  |
| Other Employee Costs                              | 12,340                    | 5,014                    | 5,166                    | 152                | 3.0%            |                                                                                                  |
| Other Expenditure                                 | 2,000                     | 996                      | 135                      | (861)              | (86.4%)         |                                                                                                  |
| <b>Expenditure Total</b>                          | <b>759,441</b>            | <b>380,662</b>           | <b>366,528</b>           | <b>(14,134)</b>    | <b>(3.7%)</b>   |                                                                                                  |
| <b>01120 - Compliance Services Total</b>          | <b>731,441</b>            | <b>368,107</b>           | <b>375,262</b>           | <b>7,095</b>       | <b>1.9%</b>     |                                                                                                  |
| <b>01125 - Building Control and License</b>       |                           |                          |                          |                    |                 |                                                                                                  |
| <b>Income</b>                                     |                           |                          |                          |                    |                 |                                                                                                  |
| Contributions                                     | (1,800)                   | (800)                    | (87)                     | 703                | (87.9%)         |                                                                                                  |
| Fees and Charges                                  | (253,550)                 | (128,289)                | (110,796)                | 8,470              | (5.1%)          |                                                                                                  |
| Other Revenues                                    | (7,750)                   | (2,624)                  | (1,813)                  | 812                | (20.9%)         |                                                                                                  |
| <b>Income Total</b>                               | <b>(263,100)</b>          | <b>(129,693)</b>         | <b>(121,760)</b>         | <b>7,985</b>       | <b>(6.2%)</b>   |                                                                                                  |
| <b>Expenditure</b>                                |                           |                          |                          |                    |                 |                                                                                                  |
| Employee Costs                                    | 380,511                   | 193,456                  | 176,221                  | (17,235)           | (8.9%)          |                                                                                                  |
| Internal Allocations                              | 180,169                   | 88,652                   | 100,141                  | 11,489             | 13.0%           |                                                                                                  |
| Materials and Contracts                           | 8,000                     | 4,008                    | 5,500                    | 1,492              | 37.2%           |                                                                                                  |
| Other Employee Costs                              | 26,385                    | 13,688                   | 5,277                    | (8,391)            | (81.4%)         |                                                                                                  |
| Other Expenditure                                 | 500                       | 252                      | 1                        | (251)              | (50.6%)         |                                                                                                  |
| <b>Expenditure Total</b>                          | <b>595,565</b>            | <b>300,036</b>           | <b>287,140</b>           | <b>(12,896)</b>    | <b>(4.3%)</b>   |                                                                                                  |
| <b>01125 - Building Control and License Total</b> | <b>332,465</b>            | <b>170,345</b>           | <b>165,434</b>           | <b>(4,911)</b>     | <b>(2.9%)</b>   |                                                                                                  |
| <b>01130 - Policy and Place Services</b>          |                           |                          |                          |                    |                 |                                                                                                  |
| <b>Income</b>                                     |                           |                          |                          |                    |                 |                                                                                                  |
| Contributions                                     | (1,600)                   | (788)                    | (136)                    | 662                | (83.0%)         |                                                                                                  |
| Fees and Charges                                  | (3,520)                   | 0                        | (3,447)                  | (3,647)            | 100.0%          |                                                                                                  |
| <b>Income Total</b>                               | <b>(5,120)</b>            | <b>(788)</b>             | <b>(3,783)</b>           | <b>(2,985)</b>     | <b>374.1%</b>   |                                                                                                  |
| <b>Expenditure</b>                                |                           |                          |                          |                    |                 |                                                                                                  |
| Employee Costs                                    | 1,093,730                 | 810,090                  | 741,809                  | (68,281)           | (8.4%)          |                                                                                                  |
| Internal Allocations                              | 640,889                   | 315,369                  | 358,086                  | 40,736             | 12.9%           |                                                                                                  |
| Materials and Contracts                           | 1,218,471                 | 504,610                  | 125,043                  | (999,567)          | (76.2%)         | Timing variance of works relating operating initiatives and programmes.                          |
| Other Employee Costs                              | 13,185                    | 7,382                    | 4,757                    | (2,635)            | (35.6%)         |                                                                                                  |
| Other Expenditure                                 | 30,000                    | 15,000                   | 16,732                   | 4,232              | 38.2%           |                                                                                                  |
| <b>Expenditure Total</b>                          | <b>3,496,285</b>          | <b>1,672,451</b>         | <b>1,246,936</b>         | <b>(425,519)</b>   | <b>(25.4%)</b>  |                                                                                                  |
| <b>01130 - Policy and Place Services Total</b>    | <b>3,491,165</b>          | <b>1,671,663</b>         | <b>1,243,153</b>         | <b>(428,009)</b>   | <b>(25.6%)</b>  |                                                                                                  |
| <b>Strategy and Development Total</b>             | <b>8,294,349</b>          | <b>3,933,845</b>         | <b>3,176,424</b>         | <b>(763,428)</b>   | <b>(19.4%)</b>  |                                                                                                  |
| <b>Total</b>                                      | <b>15,197,596</b>         | <b>(8,963,888)</b>       | <b>(10,965,172)</b>      | <b>(4,001,804)</b> | <b>57.5%</b>    |                                                                                                  |

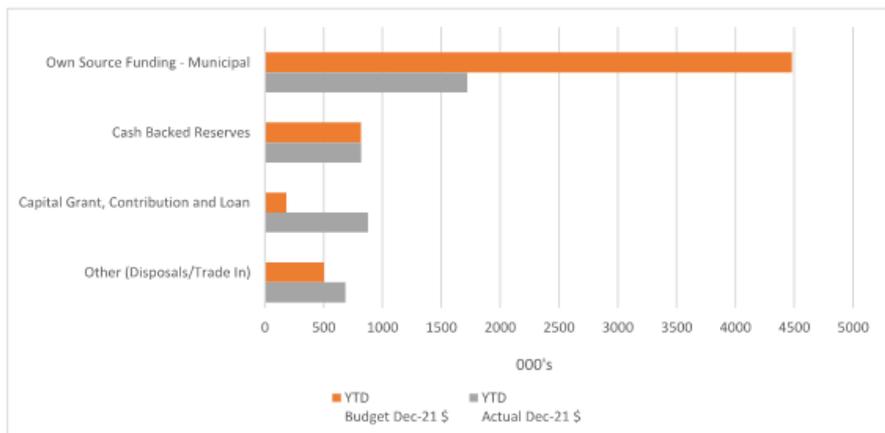
**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 31 DECEMBER 2021**



| CAPITAL EXPENDITURE     | Revised Budget 2021/22 | YTD Budget Dec-21 | YTD Actual Dec-21 | YTD Variance       | Variance    |
|-------------------------|------------------------|-------------------|-------------------|--------------------|-------------|
|                         | \$                     | \$                | \$                | \$                 | %           |
| Land and Buildings      | 9,424,387              | 2,473,692         | 1,399,943         | (1,073,749)        | (43.4%)     |
| Infrastructure Assets   | 7,935,745              | 2,831,291         | 2,215,122         | (616,169)          | (21.8%)     |
| Plant and Equipment     | 3,036,056              | 227,500           | 228,240           | 740                | 0.3%        |
| Furniture and Equipment | 2,080,825              | 448,942           | 257,892           | (191,050)          | (42.6%)     |
| <b>Total</b>            | <b>22,477,013</b>      | <b>5,981,425</b>  | <b>4,101,196</b>  | <b>(1,880,229)</b> | <b>-31%</b> |



| FUNDING                              | Revised Budget 2021/22 | YTD Budget Dec-21 | YTD Actual Dec-21 | YTD Variance       | Variance    |
|--------------------------------------|------------------------|-------------------|-------------------|--------------------|-------------|
|                                      | \$                     | \$                | \$                | \$                 | %           |
| Own Source Funding - Municipal       | 9,992,589              | 4,479,811         | 1,720,451         | (2,759,360)        | (61.6%)     |
| Cash Backed Reserves                 | 3,808,207              | 815,934           | 818,241           | 2,307              | 0.3%        |
| Capital Grant, Contribution and Loan | 7,373,384              | 182,847           | 878,444           | 695,597            | 380.4%      |
| Other (Disposals/Trade In)           | 1,302,833              | 502,833           | 684,060           | 181,227            | 36.0%       |
| <b>Total</b>                         | <b>22,477,013</b>      | <b>5,981,425</b>  | <b>4,101,196</b>  | <b>(1,880,229)</b> | <b>-31%</b> |



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

| Description                                                          | Revised 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                | 507,837                   | 152,381                  | 101,249                  | (51,133)        | (34%)    | 950                        | Works in progress, to be completed by May 22.                                                      |
| <b>BEATTY PARK LEISURE CENTRE</b>                                    |                           |                          |                          |                 |          |                            |                                                                                                    |
| Beatty Park Leisure Centre - Facilities Infrastructure Renewal       | 1,034,391                 | 1,034,391                | 814,231                  | (220,160)       | (21%)    | 231,209                    | Works in progress.                                                                                 |
| Beatty Park Leisure Centre – Concourse Tiling                        | 99,738                    | 99,738                   | 90,325                   | (9,413)         | (9%)     | 0                          | Works Complete.                                                                                    |
| Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand | 450,000                   | 210,000                  | 0                        | (210,000)       | (100%)   | 0                          | Contract to be awarded, works to commence Feb 22.                                                  |
| Beatty Park Leisure Centre – Electrical Infrastructure Renewal       | 300,000                   | 300,000                  | 0                        | (300,000)       | (100%)   | 0                          | Works at planning stage.                                                                           |
| <b>LIBRARY</b>                                                       |                           |                          |                          |                 |          |                            |                                                                                                    |
| Upgrade Library counter to enhance customer service delivery         | 48,500                    | 0                        | 0                        | 0               | 0%       | 0                          | To commence in Apr 22.                                                                             |
| <b>VINCENT COMMUNITY CENTRE</b>                                      |                           |                          |                          |                 |          |                            |                                                                                                    |
| Vincent Community Centre – Air Conditioning & HVAC Renewal           | 60,000                    | 60,000                   | 40,000                   | (20,000)        | (33%)    | 0                          | Job is completed, remaining funds reallocated to BPLC Infrastructure renewal during budget review. |
| <b>DEPARTMENT OF SPORTS AND RECREATION</b>                           |                           |                          |                          |                 |          |                            |                                                                                                    |
| DLGSC LED lighting upgrade/renewal                                   | 225,000                   | 0                        | 0                        | 0               | 0%       | 4,950                      | Works at planning stage.                                                                           |
| DLGSC Air Conditioning & HVAC Renewal                                | 250,000                   | 5,000                    | 6,450                    | 1,450           | 29%      | 1,000                      | Works in progress.                                                                                 |
| DLGSC renewal/upgrade-Lease obligation                               | 80,000                    | 80,000                   | 0                        | (80,000)        | (100%)   | 79,261                     | Works at planning stage.                                                                           |

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

| Description                                                                        | Revised 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<br>Commentary                                               |
|------------------------------------------------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------|----------------------------|----------------------------------------------------------------------|
| <b>MISCELLANEOUS</b>                                                               |                           |                          |                          |                    |              |                            |                                                                      |
| Infrastructure Works - Litis Stadium                                               | 3,000,000                 | 10,000                   | 6,545                    | (3,455)            | (35%)        | 13,728                     | Planning phase, major works will commence in FY22-23.                |
| 413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)                | 50,000                    | 10,000                   | 0                        | (10,000)           | (100%)       | 32,530                     | Works to be scheduled.                                               |
| Works Depot - Non fixed assets renewals                                            | 95,000                    | 0                        | 0                        | 0                  | 0%           | 9,985                      | Works to be scheduled.                                               |
| Lease Property Non Scheduled Renewal                                               | 50,000                    | 0                        | 0                        | 0                  | 0%           | 0                          | Based on request from leasee.                                        |
| 99 Loftus Street, Leederville - Loftus Child Health leasing requirements           | 20,000                    | 20,000                   | 17,983                   | (2,018)            | (10%)        | 0                          | Works commenced, to be completed by Jan 22.                          |
| Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation | 20,000                    | 20,000                   | 15,360                   | (4,640)            | (23%)        | 0                          | Works completed.                                                     |
| North Perth Main Town Hall - Kitchen and toilet renewal                            | 180,000                   | 10,000                   | 0                        | (10,000)           | (100%)       | 13,000                     | Design phase.                                                        |
| North Perth Lesser Town Hall - Kitchen and toilet renewal                          | 120,000                   | 0                        | 0                        | 0                  | 0%           | 0                          | Design phase.                                                        |
| Library Renewals                                                                   | 80,000                    | 0                        | 0                        | 0                  | 0%           | 0                          | Project on hold, further planning required.                          |
| Menzies Park Pavilion & Ablutions                                                  | 330,000                   | 1,000                    | 797                      | (203)              | (20%)        | 9,790                      | Design Phase, to commence in March 22.                               |
| Miscellaneous Assets Renewal (City Buildings)                                      | 116,114                   | 70,000                   | 64,635                   | (5,365)            | (8%)         | 65,198                     | Based on request, ongoing till June 22.                              |
| Aircon & HVAC Miscellaneous Renewals all properties                                | 50,000                    | 20,000                   | 18,913                   | (1,087)            | (5%)         | 22,269                     | Based on request, ongoing till June 22.                              |
| Water and Energy Efficiency Initiatives                                            | 75,000                    | 25,000                   | 23,057                   | (1,943)            | (8%)         | 16,640                     | Ongoing project, to be completed by June 22.                         |
| Hyde Park West                                                                     | 220,000                   | 10,000                   | 7,019                    | (2,981)            | (30%)        | 5,050                      | Works in progress, to be completed after Hyde park fair.             |
| Leederville Tennis Club - fencing upgrade                                          | 75,000                    | 0                        | 0                        | 0                  | 0%           | 0                          | Design phase.                                                        |
| Leederville Oval Stadium - Light posts renewal                                     | 1,100,000                 | 0                        | 0                        | 0                  | 0%           | 0                          | Major works to be done in next FY.                                   |
| Forrest Park Croquet Club                                                          | 49,314                    | 0                        | 0                        | 0                  | 0%           | 0                          | Works scheduled to be completed by Jan 22.                           |
| Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre        | 8,732                     | 8,732                    | 500                      | (8,232)            | (94%)        | 8,395                      | Works in progress, purchase order raised, to be completed by Jan 22. |
| Solar Photovoltaic Panel System Installation - Vincent Community Centre            | 20,150                    | 20,150                   | 1,000                    | (19,150)           | (95%)        | 14,221                     | Works to commence in Feb - Mar 22.                                   |
| Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion          | 8,900                     | 8,900                    | 0                        | (8,900)            | (100%)       | 0                          | Works to commence in Feb - Mar 22.                                   |
| Roofing Renewal-Loton Park Tennis Club Room                                        | 178,400                   | 178,400                  | 191,880                  | 13,480             | 8%           | 0                          | Works completed.                                                     |
| Leederville Oval Stadium - Electrical renewal - 3 boards                           | 298,088                   | 120,000                  | 0                        | (120,000)          | (100%)       | 119,953                    | Works in progress, purchase order raised, to be completed by Feb 22. |
| Air Conditioning & HVAC Renewal - Belgravia Leisure Centre                         | 44,223                    | 0                        | 0                        | 0                  | 0%           | 0                          | Works at planning stage.                                             |
| North Perth Bowling Club                                                           | 80,000                    | 0                        | 0                        | 0                  | 0%           | 0                          | Project on hold, further funding required.                           |
| East Perth Football Club Function Room Carpet                                      | 30,000                    | 0                        | 0                        | 0                  | 0%           | 0                          | Works at planning stage.                                             |
| Margaret Kindergarten - Toilet Upgrade                                             | 70,000                    | 0                        | 0                        | 0                  | 0%           | 0                          | Works at planning stage.                                             |
| <b>FOR LAND &amp; BUILDING ASSETS</b>                                              | <b>9,424,387</b>          | <b>2,473,692</b>         | <b>1,399,943</b>         | <b>(1,073,749)</b> | <b>(43%)</b> | <b>648,129</b>             |                                                                      |

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

| Description                                                                                   | Revised 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                   | 70,000                   | 67,155                   | (2,845)         | (4%)     | 2,164                      | Works in progress.                                                  |
| Lake Street - Stuart Street to Newcastle Street                                               | 116,615                   | 116,615                  | 66,113                   | (50,502)        | (43%)    | 4,020                      | Works in progress.                                                  |
| Glyde Street - Coogee Street to Matlock Street                                                | 45,562                    | 25,000                   | 36,010                   | 11,010          | 44%      | 117                        | Works completed, awaiting final invoice.                            |
| Richmond Street - Scott Street to Oxford Street                                               | 62,141                    | 0                        | 500                      | 500             | 100%     | 3,710                      | Works to be Scheduled, to be completed by Mar 22.                   |
| Eton Street - Gill Street to Ellesmere Street                                                 | 132,596                   | 50,000                   | 47,848                   | (2,152)         | (4%)     | 60,782                     | Works in progress, to be completed by Mar 22.                       |
| Grosvenor Road - Ethel Street to Fitzgerald Street                                            | 73,279                    | 0                        | 500                      | 500             | 100%     | 6,470                      | Works to be Scheduled, to be completed by Mar 22.                   |
| Lawley Street - Fitzgerald Street to R.O.W                                                    | 21,734                    | 0                        | 500                      | 500             | 100%     | 17,017                     | Works to be Scheduled, to be completed by Mar 22.                   |
| Richmond Street - Leicester Street to Cul-de-sac                                              | 37,429                    | 20,000                   | 19,616                   | (384)           | (2%)     | 20,105                     | Works to be scheduled, to commence in Jan 22.                       |
| Britannia Road - Federation Street to Kalgoorlie Street                                       | 96,305                    | 40,000                   | 29,643                   | (10,357)        | (26%)    | 56,117                     | Timing Variance, to be completed by Mar 22                          |
| Bouverie Place - Oxford St to Cul de Sac                                                      | 86,953                    | 15,000                   | 11,942                   | (3,058)         | (20%)    | 21,133                     | Works in progress.                                                  |
| Ashby Street - East Street to Egina Street                                                    | 100,341                   | 45,000                   | 30,503                   | (14,497)        | (32%)    | 2,680                      | Works in progress, purchase order raised. To be completed by Mar 22 |
| Ashby Street - Kalgoorlie Street to Egina Street                                              | 105,907                   | 40,000                   | 38,222                   | (1,778)         | (4%)     | 520                        | Works in progress, purchase order raised. To be completed by Mar 22 |
| Ashby Street - Kalgoorlie Street to The Boulevarde                                            | 53,984                    | 30,000                   | 13,864                   | (16,136)        | (54%)    | 0                          | Works in progress, purchase order raised. To be completed by Mar 22 |
| Ashby Street - Flinders Street to Coogee Street                                               | 53,984                    | 30,000                   | 16,206                   | (13,794)        | (46%)    | 1,200                      | Works in progress, purchase order raised. To be completed by Mar 22 |
| Thompson Street - Barnet Street to Loftus Street                                              | 2,500                     | 0                        | 500                      | 500             | 100%     | 0                          | Works to be Scheduled. To be completed by Mar 22.                   |
| The Boulevarde, Larnie Street to Hawthorn Street.                                             | 145,000                   | 0                        | 0                        | 0               | 0%       | 12,110                     | Works to be Scheduled, to be completed by Jun 22.                   |
| Raglan Road, Norfolk Street to Hyde Street.                                                   | 90,000                    | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled, to be completed by Jun 22.                   |
| Grosvenor Road, Ethel Street to Norfolk Street.                                               | 90,000                    | 0                        | 0                        | 0               | 0%       | 9,084                      | Works to be Scheduled, to be completed by Jun 22.                   |
| Cleaver Street, Vincent Street to Carr Street (under Roads)                                   | 15,000                    | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled, to be completed by Mar 22.                   |
| Egina Street - Berryman Street to Anzac Road                                                  | 5,000                     | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled. To be completed by Mar 22.                   |
| Egina Street - Tasman Street to Berryman Street                                               | 5,000                     | 0                        | 500                      | 500             | 100%     | 500                        | Works to be Scheduled. To be completed by Mar 22.                   |
| Minor Traffic Management Improvements Program                                                 | 85,310                    | 40,000                   | 27,622                   | (12,378)        | (31%)    | 5,446                      | On going project based on council request.                          |
| Chelmsford Road to Raglan Road                                                                | 1,370                     | 1,370                    | 1,368                    | (2)             | (0%)     | 0                          | Works completed.                                                    |
| <b>ROAD TO RECOVERY</b>                                                                       |                           |                          |                          |                 |          |                            |                                                                     |
| Tennyson Street - Loftus Street to Shakespeare Street                                         | 200,377                   | 0                        | 500                      | 500             | 100%     | 0                          | Works in progress, to be completed by Mar 22.                       |
| Brisbane Tce - Lake St to Brisbane Place                                                      | 33,363                    | 33,363                   | 26,348                   | (7,015)         | (21%)    | 0                          | Works completed.                                                    |
| Ellesmere Street - Shakespeare St to London St                                                | 90,170                    | 35,000                   | 11,619                   | (23,381)        | (67%)    | 1,240                      | Works in progress, purchase order raised. To be completed by Mar 22 |
| <b>TRAFFIC MANAGEMENT</b>                                                                     |                           |                          |                          |                 |          |                            |                                                                     |
| Alma/Claverton Local Area Traffic Management                                                  | 48,955                    | 48,955                   | 0                        | (48,955)        | (100%)   | 0                          | Further report going to OMC Mar 22.                                 |
| Harold and Lord St Intersection                                                               | 22,850                    | 22,850                   | 0                        | (22,850)        | (100%)   | 0                          | Design Phase, to be completed by June 22.                           |
| Mini Roundabouts                                                                              | 12,605                    | 12,605                   | 10,334                   | (2,271)         | (18%)    | 3,798                      | Works in progress, to be completed by Feb 22.                       |
| <b>BLACK SPOT PROGRAM</b>                                                                     |                           |                          |                          |                 |          |                            |                                                                     |
| Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn m | 100,000                   | 0                        | 0                        | 0               | 0%       | 0                          | Works at planning stage, to be completed by Mar 22.                 |
| Leederville Parade - Vincent Street to Loftus Street                                          | 200,000                   | 15,000                   | 14,939                   | (62)            | (0%)     | 0                          | Works in design stage, pending further discussion with main roads.  |
| Intersection of Bulwer and Stirling St, Perth                                                 | 95,960                    | 95,960                   | 21,193                   | (74,767)        | (78%)    | 13,366                     | Works commenced in late Nov 21, to be completed by Feb 22.          |
| Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna                             | 26,380                    | 26,380                   | 1,200                    | (25,180)        | (95%)    | 1,700                      | Works in design phase, pending discussion with City of Stirling.    |
| Intersection of Loftus and Vincent Streets, West Perth/Leederville                            | 245,270                   | 245,270                  | 237,399                  | (7,871)         | (3%)     | 20,824                     | Works completed, awaiting final invoice.                            |

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

| Description                                                               | Revised 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>STREETSCAPE IMPROVEMENTS</b>                                           |                           |                          |                          |                 |          |                            |                                                                                   |
| Streetscape Improvements Program                                          | 35,000                    | 0                        | 0                        | 0               | 0%       | 0                          | Budget to be reallocated as part of mid-year budget review.                       |
| Streetscape Improvements-Angove St and Fitzgerald St                      | 10,000                    | 10,000                   | 8,420                    | (1,580)         | (16%)    | 0                          | Works in progress.                                                                |
| North Perth Public Open Space                                             | 3,500                     | 3,500                    | 0                        | (3,500)         | (100%)   | 0                          | Works at planning stage.                                                          |
| <b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>                          |                           |                          |                          |                 |          |                            |                                                                                   |
| Oxford Street - Leederville Parade to Vincent Street                      | 118,376                   | 118,376                  | 167,506                  | 49,130          | 42%      | 1,010                      | Scope increased, transfer \$35k from Streetscape Improvement program during MYBR. |
| Loftus Street - North bound lanes Vincent Street to Bourke Street         | 157,528                   | 157,528                  | 166,757                  | 9,229           | 6%       | 0                          | Increased cost due to weather interruption.                                       |
| Loftus Street - South bound lanes Vincent Street to Bourke Street         | 149,145                   | 149,145                  | 146,859                  | (2,286)         | (2%)     | 600                        | Increased cost due to weather interruption.                                       |
| Bourke Street - Charles Street to Loftus Street                           | 173,745                   | 0                        | 0                        | 0               | 0%       | 0                          | Works in planning stage, to be completed by Mar 22.                               |
| Carr Street - Fitzgerald Street to Charles Street                         | 110,518                   | 110,518                  | 121,766                  | 11,248          | 10%      | 0                          | Works completed, to be adjusted during MYBR.                                      |
| Fitzgerald Street - Central lanes Burt Street to Walcott Street           | 211,842                   | 211,842                  | 260,554                  | 48,712          | 23%      | 0                          | Works completed, to be adjusted during MYBR.                                      |
| Walcott Street - North-west bound lanes William Street to Beaufort Street | 162,281                   | 162,281                  | 168,806                  | 6,525           | 4%       | 1,700                      | Works completed, to be adjusted during MYBR.                                      |
| Newcastle Street - Eastbound lane Money Street to Beaufort Street         | 77,271                    | 77,271                   | 92,075                   | 14,804          | 19%      | 1,700                      | Works completed, to be adjusted during MYBR.                                      |
| <b>RIGHTS OF WAY</b>                                                      |                           |                          |                          |                 |          |                            |                                                                                   |
| Annual review based upon the most recent condition assessment survey      | 107,290                   | 107,290                  | 110,678                  | 3,388           | 3%       | 0                          | Works completed.                                                                  |
| Laneway Lighting Program                                                  | 20,000                    | 0                        | 0                        | 0               | 0%       | 0                          | Works at planning stage.                                                          |
| <b>SLAB FOOTPATH PROGRAMME</b>                                            |                           |                          |                          |                 |          |                            |                                                                                   |
| Footpath Upgrade and Renewal Program                                      | 30,789                    | 30,789                   | 32,436                   | 1,647           | 5%       | 2,635                      | Works commenced, to be completed by Mar 22.                                       |
| Through to Macedonia Place                                                | 32,979                    | 32,979                   | 0                        | (32,979)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Car Park Entrance to Stirling Street                                      | 18,192                    | 18,192                   | 0                        | (18,192)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Matlock Street to Egina Street                                            | 54,172                    | 54,172                   | 0                        | (54,172)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Charles Street to Walcott Street                                          | 29,173                    | 29,173                   | 0                        | (29,173)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Haynes Street to Hobart Street                                            | 25,803                    | 25,803                   | 0                        | (25,803)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Ellesmere Strete to Gill Street                                           | 26,826                    | 26,826                   | 0                        | (26,826)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Bourke Street to Richmond Street                                          | 16,662                    | 16,662                   | 0                        | (16,662)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Norfolk Street to Ethel Street                                            | 19,469                    | 19,469                   | 0                        | (19,469)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Brisbane Street to Robinson Ave                                           | 14,950                    | 14,950                   | 0                        | (14,950)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Beaufort Street to Lindsay Street                                         | 14,568                    | 14,568                   | 0                        | (14,568)        | (100%)   | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Leicester Street to Cul-de-sac                                            | 41,297                    | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Brewer Street to Edward Street                                            | 60,382                    | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Intersection of Beaufort Street                                           | 17,052                    | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |
| Flinders Street - Scarborough Bch Rd to 65 Flinder Street                 | 43,996                    | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled. To be completed by Mar 22.                                 |

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

| Description                                                                                               | Revised 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                                                            | 34,540                    | 0                        | 8,995                    | 8,995           | 100%     | 50,524                     | Timing Variance.                                                                |
| Travel Smart Actions                                                                                      | 10,500                    | 0                        | 0                        | 0               | 0%       | 0                          | Works to be Scheduled.                                                          |
| Construct Norfolk St N/S Route Stage 1<br>Design Glendalough to Eucla<br>Commence development of new Plan | 0                         | 0                        | 0                        | 0               |          | 0                          | To be reused in MYBR as budget allocation. This works will commence in FY22-23. |
| Design Bike Network Plan                                                                                  | 50,000                    | 0                        | 0                        | 0               | 0%       | 0                          | Quotation phase, works to commence in Jan 22.                                   |
| Design for Norfolk St N/S Route                                                                           | 8,635                     | 8,635                    | 0                        | (8,635)         | (100%)   | 0                          | To be completed by June 22.                                                     |
| <b>DRAINAGE</b>                                                                                           |                           |                          |                          |                 |          |                            |                                                                                 |
| Britannia Reserve Main Drain Renewal stage 1&2                                                            | 143,635                   | 63,635                   | 0                        | (63,635)        | (100%)   | 0                          | Quotation Phase, to be completed by Mar 22.                                     |
| Minor drainage improvement program                                                                        | 95,920                    | 50,000                   | 16,950                   | (33,050)        | (66%)    | 0                          | Works in progress, ongoing project.                                             |
| Gully Soak-well program                                                                                   | 76,675                    | 76,675                   | 85,462                   | 8,787           | 11%      | 1,065                      | Over budget, to be adjusted during mid year budget review.                      |
| <b>CAR PARK DEVELOPMENT</b>                                                                               |                           |                          |                          |                 |          |                            |                                                                                 |
| Car Parking Upgrade/Renewal Program                                                                       | 155,300                   | 0                        | 0                        | 0               | 0%       | 0                          | Works at planning stage.                                                        |
| Accessible City Strategy Implementation                                                                   | 205,000                   | 0                        | 0                        | 0               | 0%       | 0                          | Works at planning stage.                                                        |
| Car Parking Upgrade-Strathcona St angled parking                                                          | 20,000                    | 20,000                   | 0                        | (20,000)        | (100%)   | 0                          | Design Phase, to be completed by June 22.                                       |
| Depot - Car park lighting Renewal                                                                         | 10,789                    | 10,789                   | 16,124                   | 5,335           | 49%      | 0                          | Over budget, to be adjusted during mid year budget review.                      |
| <b>PARKS AND RESERVES</b>                                                                                 |                           |                          |                          |                 |          |                            |                                                                                 |
| Banks Reserve Master Plan Implementation - Stage 1                                                        | 31,782                    | 31,782                   | 13,772                   | (18,010)        | (57%)    | 0                          | Timing Variance.                                                                |
| Greening Plan-West End Arts Precinct                                                                      | 4,400                     | 4,400                    | 2,162                    | (2,238)         | (51%)    | 0                          | Timing Variance.                                                                |
| Leederville Parade (Greening Plan)                                                                        | 200,000                   | 0                        | 0                        | 0               | 0%       | 0                          | Works at planning stage.                                                        |
| Drummond Place (Greening Plan)                                                                            | 28,000                    | 0                        | 570                      | 570             | 100%     | 0                          | Works at planning stage.                                                        |
| Old Aberdeen Place (Greening Plan)                                                                        | 10,000                    | 0                        | 570                      | 570             | 100%     | 3,354                      | Works at planning stage.                                                        |
| Stirling Street (Greening Plan)                                                                           | 30,000                    | 0                        | 0                        | 0               | 0%       | 0                          | Works at planning stage.                                                        |
| Edward Street (Greening Plan)                                                                             | 20,000                    | 0                        | 665                      | 665             | 100%     | 0                          | Works at planning stage.                                                        |
| Dunedin Street Car Park (Greening Plan)                                                                   | 15,000                    | 0                        | 570                      | 570             | 100%     | 0                          | Design Phase.                                                                   |
| Flinders Street Car Park (Greening Plan)                                                                  | 15,000                    | 0                        | 0                        | 0               | 0%       | 570                        | Design Phase.                                                                   |
| Britannia Reserve – Floodlight Repair                                                                     | 741,444                   | 0                        | 11,859                   | 11,859          | 100%     | 12,940                     | Timing Variance.                                                                |
| <b>RETICULATION</b>                                                                                       |                           |                          |                          |                 |          |                            |                                                                                 |
| Menzies Park - Replace Irrigation System                                                                  | 180,000                   | 0                        | 0                        | 0               | 0%       | 2,100                      | Works in design phase.                                                          |
| Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical c             | 15,000                    | 0                        | 0                        | 0               | 0%       | 0                          | Works in design phase.                                                          |
| Auckland/Hobart Street Reserve - replace irrigation                                                       | 30,673                    | 30,673                   | 2,040                    | (28,633)        | (93%)    | 0                          | Works in progress.                                                              |

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

| Description                                                                  | Revised Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance  | Variance      | Commitment (PO)<br>Balance | Variance Commentary                                     |
|------------------------------------------------------------------------------|---------------------------|--------------------------|--------------------------|------------------|---------------|----------------------------|---------------------------------------------------------|
| <b>PARKS FURNITURE</b>                                                       |                           |                          |                          |                  |               |                            |                                                         |
| Implementation and renewal of parks signage                                  | 20,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Works at planning stage.                                |
| Norwood Park - replace electric BBQ (double)                                 | 15,000                    | 15,000                   | 11,924                   | (3,076)          | (21%)         | 0                          | Works completed, awaiting final invoice.                |
| Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)     | 40,000                    | 0                        | 0                        | 0                | 0%            | 30,420                     | Works in design phase.                                  |
| Auckland/Hobart Street Reserve – replacement perimeter fencing               | 20,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Quotation phase.                                        |
| Hyde Park - upgrade of path lighting                                         | 129,658                   | 0                        | 0                        | 0                | 0%            | 0                          | Quotation Phase.                                        |
| Britannia Reserve - shade sail replacement (south)                           | 18,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Quotation Phase.                                        |
| Charles Veryard Reserve - Flood Lighting                                     | 100,000                   | 0                        | 7,465                    | 7,465            | 100%          | 2,410                      | Works in design phase.                                  |
| <b>PARKS DEVELOPMENT</b>                                                     |                           |                          |                          |                  |               |                            |                                                         |
| Haynes Street Reserve Development Plan Implementation Stages 1 & 2           | 340,000                   | 0                        | 0                        | 0                | 0%            | 0                          | Project deferred until FY 22-23.                        |
| Monmouth Street                                                              | 10,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Consultation in progress.                               |
| Edinboro Street Reserve                                                      | 20,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Works to commence after Jan 22.                         |
| Hyde Park re-asphalt Pathways                                                | 100,000                   | 0                        | 0                        | 0                | 0%            | 0                          | Investigation in progress.                              |
| Les Lilleyman – Playground and softfall replacement                          | 115,000                   | 0                        | 0                        | 0                | 0%            | 0                          | Quotation phase.                                        |
| Tolcon Place Reserve - replace playground soft fall                          | 20,000                    | 0                        | 0                        | 0                | 0%            | 14,600                     | Purchase order raised, works to be completed by Mar 22. |
| Cricket Wicket Renewal Program                                               | 25,000                    | 25,000                   | 16,606                   | (8,394)          | (34%)         | 0                          | Works in progress.                                      |
| <b>PLAYGROUND EQUIPMENT</b>                                                  |                           |                          |                          |                  |               |                            |                                                         |
| Menzies Park – replace exercise equipment                                    | 60,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Quotation phase.                                        |
| Forrest Park - replace exercise equipment (deferred from 2019/20)            | 60,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Quotation phase.                                        |
| Charles Veryard Reserve - Replace playground softfall and exercise equipment | 45,000                    | 0                        | 0                        | 0                | 0%            | 33,900                     | Purchase order raised, to be completed by Jan 22.       |
| Gladstone Street Reserve - upgrade & replace playground equipment            | 105,000                   | 0                        | 0                        | 0                | 0%            | 0                          | Quotation phase.                                        |
| <b>STREET FURNITURE</b>                                                      |                           |                          |                          |                  |               |                            |                                                         |
| Bus Shelter Replacement and Renewal Program                                  | 40,742                    | 30,000                   | 91                       | (29,909)         | (100%)        | 0                          | Works in progress.                                      |
| Street Lighting Upgrade Program                                              | 55,000                    | 0                        | 0                        | 0                | 0%            | 35,375                     | Purchase order raised, to be completed by June 22.      |
| <b>MISCELLANEOUS</b>                                                         |                           |                          |                          |                  |               |                            |                                                         |
| Public Open Space Strategy Implementation Plan                               | 50,000                    | 0                        | 0                        | 0                | 0%            | 0                          | Works at planning stage.                                |
| Mary Street Piazza - Festoon Light Improvements                              | 20,000                    | 15,000                   | 11,296                   | (3,704)          | (25%)         | 2,880                      | Works in progress, to be complete by Feb 22.            |
| <b>FOR INFRASTRUCTURE ASSETS</b>                                             | <b>7,935,745</b>          | <b>2,831,291</b>         | <b>2,215,122</b>         | <b>(616,169)</b> | <b>(896%)</b> | <b>462,384</b>             |                                                         |

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

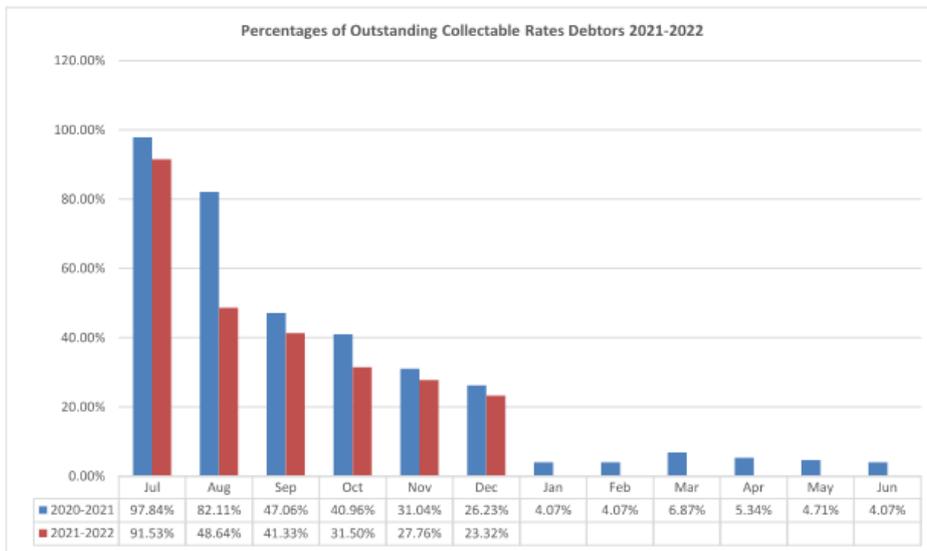
| Description                                                                                | Revised Budget<br>2021/22 | YTD<br>Budget<br>2021/22 | YTD<br>Actual<br>2021/22 | YTD<br>Variance    | Variance     | Commitment (PO)<br>Balance | Variance Commentary                           |
|--------------------------------------------------------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------|----------------------------|-----------------------------------------------|
| <b><u>PLANT &amp; EQUIPMENT ASSETS</u></b>                                                 |                           |                          |                          |                    |              |                            |                                               |
| <b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>                                           |                           |                          |                          |                    |              |                            |                                               |
| Light Fleet - Annual Changeover                                                            | 592,500                   | 152,500                  | 155,859                  | 3,359              | 26%          | 326,936                    | Works in progress, purchase order raised.     |
| <b>MAJOR PLANT REPLACEMENT PROGRAMME</b>                                                   |                           |                          |                          |                    |              |                            |                                               |
| 5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772                       | 340,000                   | 0                        | 0                        | 0                  | 0%           | 0                          | Quotation Phase.                              |
| Road Sweeper - 1EBC003 - P3762-AS3554                                                      | 380,000                   | 0                        | 0                        | 0                  | 0%           | 0                          | Works in design phase.                        |
| Single Axle Tipper Truck - 1BUF690 - P3261-AS2697                                          | 170,000                   | 0                        | 0                        | 0                  | 0%           | 163,850                    | Purchase order raised, awaiting delivery.     |
| Scarifier and vacuum system                                                                | 20,000                    | 0                        | 5,591                    | 5,591              | 100%         | 0                          | Works at planning stage.                      |
| Elevated Work Platform - Squirrel - 1TKV686 - P4027-AS3283                                 | 60,000                    | 0                        | 0                        | 0                  | 0%           | 0                          |                                               |
| Mower / Ride On Rotary Toro Quad Steer - 1EBL578 - P5039-AS3556                            | 40,000                    | 40,000                   | 36,330                   | (3,670)            | (9%)         | 0                          | Works in progress, purchase order raised.     |
| Mower / Ride On Rotary - 1EQT004 - P5042-AS3930                                            | 35,000                    | 35,000                   | 30,460                   | (4,540)            | (13%)        | 0                          | Works completed.                              |
| <b>MISCELLANEOUS</b>                                                                       |                           |                          |                          |                    |              |                            |                                               |
| FOGO 3 Bin                                                                                 | 1,378,556                 | 0                        | 0                        | 0                  | 0%           | 1,156,130                  | Works in progress, purchase order raised.     |
| Parking Machines Asset Replacement Prog                                                    | 20,000                    | 0                        | 0                        | 0                  | 0%           | 0                          | Quotation Phase.                              |
| <b>TOTAL EXPENDITURE</b>                                                                   |                           |                          |                          |                    |              |                            |                                               |
| <b>FOR PLANT &amp; EQUIPMENT ASSETS</b>                                                    | <b>3,036,056</b>          | <b>227,500</b>           | <b>228,240</b>           | <b>740</b>         | <b>0%</b>    | <b>1,646,916</b>           |                                               |
| <b><u>FURNITURE &amp; EQUIPMENT ASSETS</u></b>                                             |                           |                          |                          |                    |              |                            |                                               |
| <b>F&amp;E ASSETS - BP LEISURE CENTRE</b>                                                  |                           |                          |                          |                    |              |                            |                                               |
| Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for | 132,000                   | 80,000                   | 55,524                   | (24,476)           | (31%)        | 0                          | Works in progress.                            |
| Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans        | 868,366                   | 0                        | 0                        | 0                  | 0%           | 827,879                    | Contract awarded, to be completed by June 22. |
| <b>FURNITURE AND EQUIPMENT</b>                                                             |                           |                          |                          |                    |              |                            |                                               |
| <b>INFORMATION TECHNOLOGY</b>                                                              |                           |                          |                          |                    |              |                            |                                               |
| Enterprise Applications upgrade                                                            | 462,517                   | 140,000                  | 60,035                   | (79,965)           | (57%)        | 9,347                      | Ongoing project, to be completed by June 22.  |
| ICT infrastructure renewal (switches, UPS, audio visual, network links)                    | 275,000                   | 105,000                  | 102,188                  | (2,812)            | (3%)         | 19,199                     | Works in progress.                            |
| <b>Beatty Park Leisure Centre</b>                                                          |                           |                          |                          |                    |              |                            |                                               |
| Beatty Park Leisure Centre - Non Fixed Assets Renewal                                      | 50,942                    | 50,942                   | 30,545                   | (20,397)           | (40%)        | 0                          | Works in progress, ongoing project.           |
| <b>POLICY &amp; PLACE</b>                                                                  |                           |                          |                          |                    |              |                            |                                               |
| COVID-19 Artwork relief project                                                            | 292,000                   | 73,000                   | 9,600                    | (63,400)           | (87%)        | 0                          | Works in planning stage.                      |
| <b>TOTAL EXPENDITURE</b>                                                                   |                           |                          |                          |                    |              |                            |                                               |
| <b>FOR FURNITURE &amp; EQUIPMENT ASSETS</b>                                                | <b>2,080,825</b>          | <b>448,942</b>           | <b>257,892</b>           | <b>(191,050)</b>   | <b>(43%)</b> | <b>28,546</b>              |                                               |
| <b>TOTAL CAPITAL EXPENDITURE</b>                                                           | <b>22,477,013</b>         | <b>5,981,425</b>         | <b>4,101,196</b>         | <b>(1,880,229)</b> | <b>(31%)</b> | <b>2,785,976</b>           |                                               |

CITY OF VINCENT  
NOTE 6 - CASH BACKED RESERVES  
AS AT 31 DECEMBER 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>31/12/2021<br>\$ | Budget<br>Interest<br>Earned<br>30/06/2022<br>\$ | YTD Actual<br>Interest<br>Earned<br>31/12/2021<br>\$ | Budget<br>Transfers<br>from Reserve<br>30/06/2022<br>\$ | YTD Actual<br>Transfers<br>from Reserve<br>31/12/2021<br>\$ | Budget<br>Closing<br>Balance<br>30/06/2022<br>\$ | Actual<br>Closing<br>Balance<br>31/12/2021<br>\$ |
|----------------------------------------------|--------------------------------------------------|--------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------|------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| Asset Sustainability Reserve                 | 5,890,677                                        | 5,749,402                                        | 701,114                                               | 569,749                                                   | 45,550                                           | 29,919                                               | (2,726,156)                                             | (800,862)                                                   | 3,911,185                                        | 5,548,207                                        |
| Beatty Park Leisure Centre Reserve           | 102,048                                          | 102,096                                          |                                                       | 0                                                         | 789                                              | 519                                                  | 0                                                       | 0                                                           | 102,837                                          | 102,615                                          |
| Cash in Lieu Parking Reserve                 | 1,540,735                                        | 1,611,564                                        |                                                       | 0                                                         | 11,914                                           | 7,825                                                | (441,000)                                               | (43,800)                                                    | 1,111,649                                        | 1,575,589                                        |
| Hyde Park Lake Reserve                       | 160,575                                          | 160,649                                          |                                                       | 0                                                         | 1,242                                            | 817                                                  | 0                                                       | 0                                                           | 161,817                                          | 161,466                                          |
| Land and Building Acquisition Reserve        | 299,910                                          | 300,049                                          |                                                       | 0                                                         | 2,319                                            | 1,523                                                | 0                                                       | 0                                                           | 302,229                                          | 301,572                                          |
| Leederville Oval Reserve                     | 94,840                                           | 94,885                                           |                                                       | 0                                                         | 733                                              | 484                                                  | 0                                                       | 0                                                           | 95,573                                           | 95,369                                           |
| Loftus Community Centre Reserve              | 37,204                                           | 37,219                                           |                                                       | 0                                                         | 288                                              | 193                                                  | 0                                                       | 0                                                           | 37,492                                           | 37,412                                           |
| Loftus Recreation Centre Reserve             | 224,595                                          | 220,496                                          | 59,458                                                | 170,100                                                   | 1,737                                            | 1,140                                                | 0                                                       | 0                                                           | 285,790                                          | 391,736                                          |
| Office Building Reserve - 246 Vincent Street | 288,445                                          | 311,925                                          |                                                       | 0                                                         | 2,230                                            | 1,464                                                | (290,675)                                               | 0                                                           | 0                                                | 313,389                                          |
| Parking Facility Reserve                     | 106,473                                          | 106,521                                          |                                                       | 0                                                         | 823                                              | 541                                                  | 0                                                       | 0                                                           | 107,296                                          | 107,062                                          |
| Percentage For Public Art Reserve            | 401,299                                          | 401,577                                          |                                                       | 0                                                         | 3,103                                            | 2,038                                                | (374,227)                                               | 0                                                           | 30,175                                           | 403,615                                          |
| Plant and Equipment Reserve                  | 22,667                                           | 22,680                                           |                                                       | 0                                                         | 175                                              | 116                                                  | (22,667)                                                | 0                                                           | 175                                              | 22,797                                           |
| POS reserve - General                        | 0                                                | 0                                                | 1,450,120                                             | 653,363                                                   | 11,213                                           | 3,672                                                | (190,000)                                               | 0                                                           | 1,271,333                                        | 657,035                                          |
| State Gymnastics Centre Reserve              | 120,783                                          | 119,423                                          | 11,144                                                | 7,029                                                     | 934                                              | 613                                                  | 0                                                       | 0                                                           | 132,861                                          | 127,065                                          |
| Strategic Waste Management Reserve           | 1,005,650                                        | 1,006,113                                        |                                                       | 0                                                         | 7,776                                            | 5,107                                                | (982,312)                                               | 0                                                           | 31,114                                           | 1,011,220                                        |
| Tamala Park Land Sales Reserve               | 1,093,870                                        | 1,093,870                                        | 833,333                                               | 19,806                                                    | 4,591                                            | 3,016                                                | 0                                                       | 0                                                           | 1,931,794                                        | 1,116,692                                        |
| Underground Power Reserve                    | 211,773                                          | 211,870                                          |                                                       | 0                                                         | 1,638                                            | 1,075                                                | 0                                                       | 0                                                           | 213,411                                          | 212,945                                          |
| Waste Management Plant and Equipment Reserve | 221,752                                          | 221,856                                          |                                                       | 0                                                         | 1,715                                            | 1,127                                                | 0                                                       | 0                                                           | 223,467                                          | 222,983                                          |
| POS reserve - Haynes Street                  | 159,194                                          | 159,265                                          | 35,245                                                | 22,047                                                    | 1,231                                            | 809                                                  | (150,000)                                               | 0                                                           | 45,670                                           | 183,240                                          |
|                                              | <b>11,982,490</b>                                | <b>11,931,460</b>                                | <b>3,090,414</b>                                      | <b>1,442,094</b>                                          | <b>100,001</b>                                   | <b>61,998</b>                                        | <b>(5,177,037)</b>                                      | <b>(844,662)</b>                                            | <b>9,995,867</b>                                 | <b>12,592,008</b>                                |

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



CITY OF VINCENT  
NOTE 7 - RATING INFORMATION  
FOR THE MONTH ENDED 31 DECEMBER 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         | 19,568,111        | 19,621,826        | 100.3%                 |
| 182 Vacant Residential                     | 4,265,470          | 0.0761         | 324,712           | 322,920           | 99.4%                  |
| 1622 Other                                 | 124,588,530        | 0.0672         | 8,369,858         | 8,350,806         | 99.8%                  |
| 46 Vacant Commercial                       | 2,437,750          | 0.1282         | 312,447           | 350,064           | 112.0%                 |
| Minimum Rate                               |                    |                |                   |                   |                        |
| 6144 Residential @ \$1,241.00              | 78,076,012         |                | 7,633,391         | 7,624,704         | 99.9%                  |
| 185 Vacant Residential @ \$1,170.00        | 1,822,160          |                | 183,690           | 216,450           | 117.8%                 |
| 157 Other @ \$1,197.70                     | 1,886,030          |                | 188,039           | 188,039           | 100.0%                 |
| 0 Vacant Commercial @ \$1,516.40           |                    |                | 0                 | 0                 |                        |
| Interim Rates                              | 0                  |                | 300,000           | 269,989           | 90.0%                  |
| Rates Waiver                               | 0                  |                | (135,000)         | (116,028)         | 85.9%                  |
| <b>Total Amount Made up from Rates</b>     | <b>458,505,588</b> |                | <b>36,745,248</b> | <b>36,828,770</b> |                        |
| <b>Non Payment Penalties</b>               |                    |                |                   |                   |                        |
| Instalment Interest @ 5.5%                 |                    |                | 185,000           | 183,275           | 99.1%                  |
| Penalty Interest @ 8%                      |                    |                | 133,000           | 87,857            | 66.1%                  |
| Administration Charge - \$8 per instalment |                    |                | 150,000           | 132,828           | 88.6%                  |
| Interest Write Off                         |                    |                | 0                 | (1,714)           | 100.0%                 |
|                                            |                    |                | 37,223,248        | 37,231,016        |                        |
| <b>Other Revenue</b>                       |                    |                |                   |                   |                        |
| Exempt Bins - Non Rated Properties         |                    |                | 100,000           | 80,600            | 80.6%                  |
| Commercial / Residential Additional Bins   |                    |                | 16,000            | 19,951            | 124.7%                 |
| Swimming Pools Inspection Fees             |                    |                | 18,800            | 14,858            | 79.0%                  |
|                                            |                    |                | 37,358,048        | 37,346,425        |                        |
| <b>Opening Balance</b>                     |                    |                |                   | <b>1,053,606</b>  |                        |
| <b>Total Collectable</b>                   |                    |                | <b>37,358,048</b> | <b>38,400,030</b> | <b>102.79%</b>         |
| Less                                       |                    |                |                   |                   |                        |
| Cash Received                              |                    |                |                   | 30,795,466        |                        |
| Rebates Allowed                            |                    |                |                   | (1,116,284)       |                        |
| Rates write off                            |                    |                |                   | 9,012             |                        |
| ESL write off                              |                    |                |                   | 624               |                        |
| <b>Rates Balance To Be Collected</b>       |                    |                | <b>37,358,048</b> | <b>8,711,212</b>  | <b>23.32%</b>          |
| Add                                        |                    |                |                   |                   |                        |
| ESL Debtors                                |                    |                |                   | 421,427           |                        |
| Pensioner Rebates Not Yet Claimed          |                    |                |                   | 387,383           |                        |
| ESL Rebates Not Yet Claimed                |                    |                |                   | 17,294            |                        |
| Less                                       |                    |                |                   |                   |                        |
| Deferred Rates Debtors                     |                    |                |                   | (105,678)         |                        |
| <b>Current Rates Debtors Balance</b>       |                    |                |                   | <b>9,431,639</b>  |                        |



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

| DESCRIPTION                                       | CURRENT       | 31-59 DAYS     | 60-89 DAYS       | OVER 90 DAYS     | BALANCE          |
|---------------------------------------------------|---------------|----------------|------------------|------------------|------------------|
|                                                   | \$            | \$             | \$               | \$               | \$               |
| DEBTOR CONTROL - HEALTH LICENCES                  | (39,779)      | 128,076        | 41,794           | 122,609          | 233,987          |
| DEBTOR CONTROL - RUBBISH CHARGES                  |               |                |                  |                  | 0                |
| DEBTOR CONTROL - CASH IN LIEU CAR PARKING         | 3,581         |                |                  | 223,614          | 220,032          |
| DEBTOR CONTROL - PROPERTY INCOME                  | 14,107        | 5,816          | 4,542            | 3,564            | 28,030           |
| DEBTOR CONTROL - RECOVERABLE WORKS                | 13,078        |                |                  | 930              | 14,007           |
| DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE       |               |                |                  |                  | 0                |
| DEBTOR CONTROL - OTHER                            | 29,832        | 3,400          | 18,800           | 81,335           | 131,927          |
| DEBTOR CONTROL - % ART CONTRIBUTIONS              | 60,008        |                |                  |                  | 60,008           |
| DEBTOR CONTROL - PLANNING SERVICES FEES           | (1,590)       | 1,490          | 100              | 705              | 705              |
| DEBTOR CONTROL - GST                              | (191,578)     | 280,815        | (279,254)        | 279,271          | 89,455           |
| DEBTOR CONTROL - INFRINGEMENT                     | 128,620       | 90,949         | 65,774           | 858,975          | 1,144,319        |
| PROVISION FOR DOUBTFUL DEBT (CURRENT)             | 0             | 0              | 0                | (198,651)        | (198,651)        |
| IMPAIRMENT OF RECEIVABLES                         | 0             | 0              | 0                | (181,916)        | (181,916)        |
| <b>TOTAL DEBTORS OUTSTANDING AS AT 30/11/2021</b> | <b>16,279</b> | <b>509,747</b> | <b>(148,243)</b> | <b>1,190,436</b> | <b>1,540,903</b> |

|                                          |                  |
|------------------------------------------|------------------|
| ACCRUED INCOME                           | 153,469          |
| ACCRUED INTEREST                         | 42,111           |
| PREPAYMENTS                              | 885,466          |
| <b>TOTAL TRADE AND OTHER RECEIVABLES</b> | <b>2,601,950</b> |

| DATE                                        | SUNDRY DEBTORS OVER 90 DAYS      | AMOUNT        | DEBT DETAILS                                  | Comments                                           |
|---------------------------------------------|----------------------------------|---------------|-----------------------------------------------|----------------------------------------------------|
| 11/03/2019                                  | Tennis Seniors Western Australia | 5,728         | Building Insurance 2018/19 & 2019/20          | In the process to debt collection                  |
| 23/02/2021                                  | KreB Constructions               | 930           | Damaged to ROW 47 Redfern St                  | In the process to debt collection                  |
| 04/11/2016                                  | C Cafarelli                      | 28,600        | Breaches of Planning Development Act          | Have been handed over to FER                       |
| 22/08/2018                                  | C D Hunter                       | 12,514        | Outstanding court costs awarded to COV        | \$100 Monthly Repayment in progress from 27/10/20  |
| 21/01/2019                                  | Matthew Slinger                  | 20,085        | Outstanding court costs awarded to COV        | Have been handed over to FER                       |
| 30/12/2020                                  | D Bianchi                        | 15,000        | Court fines and costs re: 193-195 Scarborough | \$200 Monthly Repayment in progress from 30 Dec 20 |
| 28/11/2019                                  | A Kindu                          | 2,339         | Damage/vandalism to hired venue               | with debt collector                                |
| 09/07/2019                                  | R Cox                            | 1,170         | Breach of condition of hall hire              | Sent to debt collection agency                     |
| <b>BALANCE OF 90 DAY DEBTORS OVER \$500</b> |                                  | <b>87,272</b> |                                               |                                                    |

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



|                              | Original<br>Budget<br>2021/22<br>\$ | YTD<br>Budget<br>Dec-21<br>\$ | YTD<br>Actuals<br>Dec-21<br>\$ | YTD<br>Actuals<br>Dec-20<br>\$ | Month<br>Actuals<br>Dec-21<br>\$ | Month<br>Actuals<br>Dec-20<br>\$ |
|------------------------------|-------------------------------------|-------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| <b>ADMINISTRATION</b>        |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 0                                   | 0                             | 0                              | 0                              | (104,843)                        | 0                                |
| Expenditure                  | 0                                   | 0                             | 0                              | 206,972                        | 104,843                          | 207,226                          |
| <b>Surplus/(Deficit)</b>     | <b>0</b>                            | <b>0</b>                      | <b>0</b>                       | <b>206,972</b>                 | <b>0</b>                         | <b>207,226</b>                   |
| <b>SWIMMING POOLS AREA</b>   |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 2,209,329                           | 1,106,793                     | 1,110,610                      | 873,079                        | 262,529                          | 211,531                          |
| Expenditure                  | (3,981,939)                         | (2,001,733)                   | (2,086,715)                    | (1,017,438)                    | (778,561)                        | (276,253)                        |
| <b>Surplus/(Deficit)</b>     | <b>(1,772,610)</b>                  | <b>(894,940)</b>              | <b>(976,105)</b>               | <b>(144,359)</b>               | <b>(516,032)</b>                 | <b>(64,722)</b>                  |
| <b>SWIM SCHOOL</b>           |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 1,530,316                           | 803,658                       | 682,848                        | 821,119                        | 138,578                          | 55,437                           |
| Expenditure                  | (1,066,427)                         | (541,379)                     | (508,268)                      | (514,118)                      | (124,135)                        | (84,475)                         |
| <b>Surplus/(Deficit)</b>     | <b>463,889</b>                      | <b>262,279</b>                | <b>174,580</b>                 | <b>307,001</b>                 | <b>14,443</b>                    | <b>(29,038)</b>                  |
| <b>CAFÉ</b>                  |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 0                                   | 0                             | 0                              | 0                              | 0                                | 0                                |
| Expenditure                  | 0                                   | 0                             | 0                              | (35,002)                       | 0                                | (7)                              |
| <b>Surplus/(Deficit)</b>     | <b>0</b>                            | <b>0</b>                      | <b>0</b>                       | <b>(35,002)</b>                | <b>0</b>                         | <b>(7)</b>                       |
| <b>RETAIL SHOP</b>           |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 551,116                             | 265,556                       | 324,261                        | 310,208                        | 81,513                           | 72,339                           |
| Expenditure                  | (473,051)                           | (308,277)                     | (222,673)                      | (201,101)                      | (33,899)                         | (68,086)                         |
| <b>Surplus/(Deficit)</b>     | <b>78,065</b>                       | <b>(42,721)</b>               | <b>101,588</b>                 | <b>109,107</b>                 | <b>47,614</b>                    | <b>4,253</b>                     |
| <b>HEALTH &amp; FITNESS</b>  |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 1,656,874                           | 827,184                       | 1,485,479                      | 756,086                        | 227,039                          | 139,205                          |
| Expenditure                  | (1,342,118)                         | (678,883)                     | (678,066)                      | (475,792)                      | (186,458)                        | (112,236)                        |
| <b>Surplus/(Deficit)</b>     | <b>314,756</b>                      | <b>148,301</b>                | <b>807,413</b>                 | <b>280,294</b>                 | <b>40,581</b>                    | <b>26,969</b>                    |
| <b>GROUP FITNESS</b>         |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 585,362                             | 292,680                       | 385,392                        | 273,371                        | 79,359                           | 49,033                           |
| Expenditure                  | (507,228)                           | (260,020)                     | (290,370)                      | (204,380)                      | (84,012)                         | (44,612)                         |
| <b>Surplus/(Deficit)</b>     | <b>78,134</b>                       | <b>32,660</b>                 | <b>95,022</b>                  | <b>68,991</b>                  | <b>(4,653)</b>                   | <b>4,421</b>                     |
| <b>AQUAROBICS</b>            |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 227,053                             | 113,576                       | 150,537                        | 106,222                        | 31,824                           | 19,818                           |
| Expenditure                  | (228,536)                           | (118,276)                     | (91,739)                       | (54,898)                       | (29,092)                         | (18,313)                         |
| <b>Surplus/(Deficit)</b>     | <b>(1,483)</b>                      | <b>(4,700)</b>                | <b>58,798</b>                  | <b>51,324</b>                  | <b>2,732</b>                     | <b>1,505</b>                     |
| <b>CRECHE</b>                |                                     |                               |                                |                                |                                  |                                  |
| Revenue                      | 61,333                              | 30,666                        | 39,167                         | 28,423                         | 8,744                            | 5,411                            |
| Expenditure                  | (291,617)                           | (147,421)                     | (139,309)                      | (105,105)                      | (39,759)                         | (22,630)                         |
| <b>Surplus/(Deficit)</b>     | <b>(230,284)</b>                    | <b>(116,755)</b>              | <b>(100,142)</b>               | <b>(76,682)</b>                | <b>(31,015)</b>                  | <b>(17,219)</b>                  |
| <b>Net Surplus/(Deficit)</b> | <b>(1,069,533)</b>                  | <b>(615,876)</b>              | <b>161,154</b>                 | <b>767,646</b>                 | <b>(446,330)</b>                 | <b>133,388</b>                   |
| Less: Depreciation           | (1,286,772)                         | (643,386)                     | (575,124)                      | (569,936)                      | (575,124)                        | (643,388)                        |
| <b>Surplus/(Deficit)</b>     | <b>217,239</b>                      | <b>27,510</b>                 | <b>736,278</b>                 | <b>1,337,582</b>               | <b>128,794</b>                   | <b>776,776</b>                   |

CITY OF VINCENT  
 NOTE 9 - STATEMENT OF FINANCIAL ACTIVITY  
 BY SERVICE - GRAPH  
 AS AT 31 DEC 2021

