

7.1 FINANCIAL STATEMENTS AS AT 31 OCTOBER 2022

Attachments: 1. **Financial Statement as at 31 October 2022**

RECOMMENDATION:

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

PURPOSE OF REPORT:

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

BACKGROUND:

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

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **31 October 2022**:

Note	Description	Page
1.	Statement of Financial Activity by Nature or Type Report	1
2.	Net Current Funding Position	2
3.	Summary of Income and Expenditure by Service Areas	3-9
4.	Capital Expenditure including Funding graph and Capital Works Schedule	10-16
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8.	Beatty Park Leisure Centre Financial Position	21-22

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 October 2022 have been detailed in the variance comments report in **Attachment 1**.

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

Revenue by Nature or Type (on page 1) is tracking slightly higher than the YTD budgeted revenue by \$1,601,554 (3.4%). The following items materially contributed to this position:

- A favourable variance of \$923,647 in Fees and Charges mostly due to:
 - \$262,452 favourable Beatty Park enrolment, membership and admission fee income,
 - \$257,010 favourable car park and kerbside parking fees,
 - \$108,088 favourable Development and Design application fees due to a budget phasing variance,
 - \$106,904 favourable Waste Services due to a budget phasing of rubbish services charges,
 - \$100,121 favourable due to budget phasing of Rates administration fees, and:
 - \$83,207 favourable Infringement fines and penalties, registration fees and work zone licenses and permit income.
- A favourable variance of Interest earnings of \$408,122 mostly due to higher-than-expected interest received on investments (~\$239k) and rates instalment interest (~\$169k),
- A favourable variance of Rates revenue of \$173,843 mostly due to budget phasing variance,

- A favourable variance of Operating Grants, Subsidies and Contributions of \$103,046 mostly due to the receipt of a Main Roads WA grant of \$95k for cycling and pathways.

Expenditure by Nature or Type (on page 1) is favourable, attributed by an under-spend of \$1,948,393 (9.2%). The following items materially contributed to this position:

- \$665,368 favourable for Materials and Contracts mainly due to timing variances for:
 - \$225,200 favourable ICT software license fees;
 - \$200,844 favourable contractors and consultants expenses; and
 - \$152,847 favourable Waste Service disposal and recycling costs;
- \$465,985 favourable for Depreciation expense due to a timing variance.
- \$373,855 favourable for Employee expense mostly due to timing variances of labour expenses and annual leave costs.
- \$271,580 favourable Other expenditure mostly due to timing variances of lease incentives (~\$162.5k) and rates and levy costs (\$139k).
- \$178,091 favourable for Utility charges due to timing variances for electricity costs.

Surplus Position – Year End 2022/23

The surplus position brought forward to 2022/23 is \$7,185,007 compared to the adopted budget amount of \$5,657,084. The actual opening surplus figure will be adjusted after the year audit has been finalised in December 2022.

Content of Statement of Financial Activity

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

1. Statement of Financial Activity by Nature or Type Report (Note 1 Page 1)
This statement of financial activity shows revenue and expenditure classified by Nature or Type.
2. Net Current Funding Position (Note 2 Page 2)
'Net current assets' is the difference between the current assets and current liabilities, less committed assets and restricted assets.
3. Summary of Income and Expenditure by Service Areas (Note 3 Page 3-9)
This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.
4. Capital Expenditure and Funding Summary (Note 4 Page 10-16)
The full capital works program is listed in detail in Note 4 in **Attachment 1**. The attachment includes a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.
5. Cash Backed Reserves (Note 5 Page 17)
The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 31 October 2022 is \$14,310,752.
6. Rating Information (Note 6 Page 18-19)

The notices for rates and charges levied for 2022/23 were issued on 21 July 2022. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

	Due Date
First Instalment	28 August 2022
Second Instalment	28 October 2022
Third Instalment	6 January 2023

Fourth Instalment	10 March 2023
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Rates for 2021/22 were raised on 7 July 2022 after the adoption of the budget.

The outstanding rates debtors balance as at 31 October 2022 was \$13,796,588, excluding deferred rates of \$120,753. The outstanding rates percentage as at 31 October 2022 was 31.37% compared to 31.50% for the similar period last year.

7. Receivables (Note 7 Page 20)

Total trade and other receivables at 31 October 2022 were \$3,882,197.

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

- \$1,118,363 (80%) 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.
- \$208,119 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

8. Beatty Park Leisure Centre – Financial Position report (Note 8 Page 21-22)

As of 31 October 2022, the Centre's operating surplus position was \$432,728 (excluding depreciation) compared to the YTD budgeted surplus amount of \$72,189. Predominantly the surplus is contributed by Swim School, Health and Fitness memberships.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

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

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

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

RISK MANAGEMENT IMPLICATIONS:

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

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

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

PUBLIC HEALTH IMPLICATIONS:

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

FINANCIAL/BUDGET IMPLICATIONS:

As contained in this report.



CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE PERIOD ENDED 31 OCTOBER 2022

	Note	Adopted Budget 2022/23 \$	YTD Budget 31/10/2022 \$	YTD Actual 31/10/2022 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus(Deficit)	1	5,657,084	5,657,084	7,185,007	1,527,923	27.0%
Revenue from operating activities						
Rates		39,910,329	39,842,065	40,015,899	173,834	0.4%
Operating Grants, Subsidies and Contributions		1,067,601	111,805	214,851	103,046	92.2%
Fees and Charges		21,055,384	6,784,576	7,708,223	923,647	13.6%
Interest Earnings		508,000	169,336	577,458	408,122	241.0%
Other Revenue		1,139,329	455,991	448,896	(7,095)	-1.6%
Profit on Disposal of Assets		2,577,476	0	0	0	0.0%
		66,258,119	47,363,773	48,965,327	1,601,554	3.4%
Expenditure from operating activities						
Employee Costs		(28,802,780)	(8,993,101)	(8,619,246)	373,855	-4.2%
Materials and Contracts		(21,707,562)	(6,580,829)	(5,915,461)	665,368	-10.1%
Utility Charges		(1,800,499)	(600,192)	(422,101)	178,091	-29.7%
Depreciation on Non-Current Assets		(12,865,818)	(4,288,628)	(3,822,733)	465,895	-10.9%
Interest Expenses		(540,835)	(149,420)	(155,799)	(6,379)	4.3%
Insurance Expenses		(647,958)	(215,992)	(204,776)	11,216	-5.2%
Other Expenditure		(1,101,844)	(443,733)	(172,153)	271,580	-61.2%
Loss on Disposal of Assets		(516,540)	0	(11,233)	(11,233)	0.0%
		(67,983,836)	(21,271,895)	(19,323,502)	1,948,393	-9.2%
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	11,400	11,400	0.0%
Add Back Depreciation		12,865,818	4,288,628	3,822,733	(465,895)	-10.9%
Adjust (Profit)Loss on Asset Disposal		(2,060,936)	0	11,233	11,233	0.0%
		10,804,882	4,288,628	3,845,366	(443,262)	-10.3%
Amount attributable to operating activities		9,079,165	30,380,506	33,487,191	3,106,685	10.2%
Investing Activities						
Non-operating Grants, Subsidies and Contributions		3,440,577	0	194,039	194,039	0.0%
Purchase Property, Plant and Equipment	4	(11,378,268)	(2,274,202)	(1,719,861)	554,341	-24.4%
Purchase Infrastructure Assets	4	(9,131,260)	(700,152)	(752,648)	(52,496)	7.5%
Proceeds from Joint Venture Operations		1,666,666	0	0	0	0.0%
Proceeds from Disposal of Assets		1,948,000	0	65,634	65,634	0.0%
Amount attributable to investing activities		(13,454,285)	(2,974,354)	(2,212,836)	761,518	-25.6%
Financing Activities						
Principal elements of finance lease payments		(70,602)	(47,068)	(47,068)	0	0.0%
Repayment of Loans		(1,501,877)	(579,734)	(579,736)	(2)	0.0%
Proceeds from New Loans		827,879	827,879	827,879	0	0.0%
Transfer to Reserves	5	(5,646,083)	(3,322,403)	(2,863,561)	458,842	-13.8%
Transfer from Reserves	5	5,240,858	58,028	254,268	196,240	338.2%
Amount attributable to financing activities		(1,149,825)	(3,063,298)	(2,408,218)	655,080	-21.4%
Closing Funding Surplus(Deficit)		132,139	29,999,938	36,051,145	6,051,207	20.2%



**CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 2 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2022**

	Note	YTD Actual	FY Actual
		31/10/2022	31/10/2021
		\$	\$
Current Assets			
Cash Unrestricted		30,623,560	28,108,026
Cash Restricted		14,310,752	12,349,121
Investments		(2,749)	11,000
Receivables - Rates	6	13,796,588	12,724,083
Receivables - Other	7	3,882,197	3,368,779
Inventories		228,326	233,969
		<u>62,838,673</u>	<u>56,794,978</u>
Less: Current Liabilities			
Payables		(10,262,477)	(10,667,542)
Provisions - employee		(4,908,460)	(4,836,871)
		<u>(15,170,937)</u>	<u>(15,504,413)</u>
Unadjusted Net Current Assets		47,667,736	41,290,565
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	5	(14,310,752)	(12,349,121)
Less: Shares transferred from non current asset		2,751	(11,000)
Add: Current portion of long term borrowings		1,231,302	1,236,841
Add: Infringement Debtors transferred to non current asset		1,436,573	1,436,572
Add: Current portion of long term finance lease liabilities		23,535	0
		<u>(11,616,591)</u>	<u>(9,686,708)</u>
Adjusted Net Current Assets		36,051,145	31,603,857



CITY OF VINCENT
SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 OCTOBER 2022

	Current Budget 2022/23	YTD Budget 31/10/2022	YTD Actual 31/10/2022	YTD Variance \$	Variance %	Variance Commentary
Chief Executive Officer						
Internal Allocations/Recovery	(571,583)	(210,778)	(199,779)	(10,999)	5%	
Expenditure	571,593	210,782	199,779	11,003	5%	
Chief Executive Officer Total	10	4	0	4	100%	
Members Of Council						
Internal Allocations/Recovery	46,089	14,671	12,949	1,722	12%	
Expenditure	492,090	169,004	154,926	14,078	8%	
Members Of Council Total	538,179	183,675	167,875	15,800	9%	
Human Resource						
Internal Allocations/Recovery	(1,459,698)	(455,079)	(396,817)	(58,262)	13%	
Income	(50,000)	(16,668)	0	(16,668)	100%	Timing variance of Centrelink Parental Leave payments.
Expenditure	1,509,698	471,747	396,817	74,930	16%	- \$53k favourable variance for employee related costs due to vacant positions that are yet to be filled. - \$20k timing variance for membership fees. - \$17k timing variance for staff training. - \$15k timing variance for Centrelink Parental Leave Payments. - \$10k timing variance for legal fees. - This is partially offset by a \$73k unfavourable variance for Paid Parental Leave.
Human Resource Total	0	0	(0)	0	0%	
Information Technology						
Internal Allocations/Recovery	(2,376,629)	(779,127)	(489,382)	(289,745)	37%	
Expenditure	2,376,629	779,127	489,382	289,745	37%	- \$239k favourable timing variance for software licences. - \$59k favourable timing variance for furniture and equipment purchases. - \$48k favourable timing variance for employee related costs due to vacant position yet to be filled. - This is partially offset by \$65k budget phasing variance for consultants. All other variances are individually immaterial.
Information Technology Total	0	0	0	0	0%	
Records Management						
Internal Allocations/Recovery	(355,328)	(111,280)	(106,640)	(4,640)	4%	
Income	(16,300)	(5,432)	(5,588)	156	-3%	
Expenditure	371,628	116,712	112,229	4,483	4%	
Records Management Total	0	0	(0)	0	0%	
Sustainability and Environment						
Internal Allocations/Recovery	72,599	23,116	22,566	550	2%	
Expenditure	184,171	58,114	76,943	(18,829)	-32%	
Sustainability and Environment Total	256,770	81,230	99,510	(18,280)	-23%	
Director Community and Business Services						
Internal Allocations/Recovery	(331,159)	(103,408)	(120,097)	16,689	-16%	
Expenditure	331,159	103,408	120,097	(16,689)	-16%	
Director Community and Business Services Total	0	0	(0)	0	0%	
Customer Services Centre						
Internal Allocations/Recovery	(654,987)	(206,211)	(197,316)	(8,895)	4%	
Expenditure	654,987	206,211	197,316	8,895	4%	
Customer Services Centre Total	0	0	0	(0)	0%	
Mindarie and Tamala Park						
Income	(205,000)	(68,332)	(114,387)	46,055	-67%	Budget phasing variance in relation to withholding tax contributions from Tamala Park.
Expenditure	46,713	46,713	0	46,713	100%	Timing variance for Rates.
Mindarie and Tamala Park Total	(158,287)	(21,619)	(114,387)	92,768	-429%	



CITY OF VINCENT
SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 OCTOBER 2022

	Current Budget 2022/23	YTD Budget 31/10/2022	YTD Actual 31/10/2022	YTD Variance \$	Variance %	Variance Commentary
Rates						
Internal Allocations/Recovery	163,815	48,865	43,115	5,750	12%	
Income	(40,488,329)	(40,034,733)	(40,478,931)	444,198	-1%	
Expenditure	724,014	167,806	185,970	(18,164)	-11%	
Rates Total	(39,600,500)	(39,818,062)	(40,249,846)	431,784	-1%	
Insurance and General Purpose						
Internal Allocations/Recovery	(647,952)	(215,984)	(216,012)	28	0%	
Income	(1,085,848)	(234,630)	(464,491)	229,861	-98%	- \$239k favourable variance due to revenue received from higher interest rates than anticipated. - \$33k budget phasing variance from Federal and Local Roads grants. - This is partially offset by \$41k unfavourable budget phasing variance from insurance claim recoups.
Expenditure	652,958	217,660	206,640	11,020	5%	
Insurance and General Purpose Total	(1,080,842)	(232,954)	(473,863)	240,909	-103%	
Financial Services						
Internal Allocations/Recovery	(1,484,302)	(399,996)	(400,790)	794	0%	
Income	(1,000)	0	0	(0)	0%	
Expenditure	1,485,302	399,996	400,786	(790)	0%	
Financial Services Total	0	0	(4)	4	0%	
Rec Centre / Beatty Park						
Internal Allocations/Recovery	451,387	143,397	130,059	13,338	9%	
Income	(7,904,295)	(2,499,812)	(2,716,597)	216,785	-9%	
Expenditure	8,159,427	2,670,974	2,502,864	168,110	6%	
Rec Centre / Beatty Park Total	706,519	314,559	(83,674)	398,233	127%	
Marketing and Communication						
Internal Allocations/Recovery	417,791	132,929	113,373	19,556	15%	
Expenditure	1,239,251	380,398	316,424	63,974	17%	- \$38k favourable timing variance for programs, advertising, subscriptions and other licence fees. - \$24k favourable timing variance for Public relations, website maintenance and other expenses. - All other variances are individually immaterial.
Marketing and Communication Total	1,657,042	513,327	429,797	83,530	16%	
Art & Culture						
Expenditure	45,000	20,000	517	19,483	97%	
Art & Culture Total	45,000	20,000	517	19,483	97%	
Community Partnership						
Internal Allocations/Recovery	239,204	75,270	65,670	9,600	13%	
Income	(15,000)	0	(6,435)	6,435	0%	
Expenditure	942,120	299,122	190,993	108,129	36%	- \$53k timing variance for various programs and events. - \$23k favourable timing variance for donations and sponsorship expenses. - \$22k favourable variance for employee related costs due to a vacant full-time position yet to be filled. - All other variances are individually immaterial.
Community Partnership Total	1,166,324	374,392	250,228	124,164	33%	
Library Services						
Internal Allocations/Recovery	463,288	142,834	137,350	5,484	4%	
Income	(29,200)	(19,720)	(8,698)	(11,022)	56%	
Expenditure	947,176	306,826	324,492	(17,666)	-6%	
Library Services Total	1,381,264	429,940	453,145	(23,205)	-5%	



CITY OF VINCENT
SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 OCTOBER 2022

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2022/23	31/10/2022	31/10/2022		\$ %	
Senior and Disability services						
Internal Allocations/Recovery	0	0	0	0	0%	
Income	(4,000)	(1,332)	(1,482)	150	-11%	
Expenditure	46,000	15,336	9,230	6,106	40%	
Senior and Disability services Total	42,000	14,004	7,749	6,255	45%	
Loftus Community Centre						
Income	(66,500)	(16,668)	(25,186)	8,518	-51%	
Expenditure	23,957	7,988	3,895	4,093	51%	
Loftus Community Centre Total	(42,543)	(8,680)	(21,291)	12,611	-145%	
Director Infrastructure and Environment						
Internal Allocations/Recovery	(401,510)	(125,971)	(139,298)	13,327	-11%	
Expenditure	409,358	129,003	139,298	(10,295)	-8%	
Director Infrastructure and Environment Total	7,848	3,032	(0)	3,032	100%	
Ranger Services/Administration						
Internal Allocations/Recovery	(3,236,514)	(994,304)	(940,615)	(53,689)	5%	
Income	(500)	0	(4,000)	4,000	0%	
Expenditure	3,240,070	994,304	944,615	49,689	5%	
Ranger Services/Administration Total	3,056	0	(0)	0	0%	
Animal Control / Dog Pound						
Internal Allocations/Recovery	314,997	97,581	93,685	3,896	4%	
Income	(73,200)	(8,400)	(36,930)	28,530	-340%	Favourable budget phasing variance due to revenue received for animal registrations.
Expenditure	31,400	0	10,225	(10,225)	0%	
Animal Control / Dog Pound Total	273,197	89,181	66,980	22,201	25%	
Local Laws and Abandoned Vehicles						
Internal Allocations/Recovery	944,990	292,738	281,054	11,684	4%	
Income	(147,300)	0	(47,186)	47,186	0%	
Expenditure	8,800	0	970	(970)	0%	
Local Laws and Abandoned Vehicles Total	806,490	292,738	234,838	57,900	20%	
Community and Safety						
Internal Allocations/Recovery	29,855	9,620	8,336	1,284	13%	
Income	(50,000)	0	0	0	0%	
Expenditure	138,099	17,133	26,426	(9,293)	-54%	
Community and Safety Total	117,954	26,753	34,762	(8,009)	-30%	
Infringement and Inspectorial Control						
Internal Allocations/Recovery	3,357,852	1,040,193	998,678	41,515	4%	
Income	(2,988,200)	(995,728)	(1,031,840)	36,112	-4%	
Expenditure	1,186,388	601,632	746,253	(144,621)	-24%	Unfavourable budget phasing variance from fine lodgement fees.
Infringement and Inspectorial Control Total	1,556,040	646,097	713,091	(66,994)	-10%	
Car Parks and Kerbside Parking						
Income	(6,618,671)	(2,206,244)	(2,492,391)	286,147	-13%	Budget phasing variance from car parks revenue.
Expenditure	1,428,188	492,036	335,167	156,869	32%	- \$63k favourable timing variance of maintenance costs for various carpark equipment. - \$55k timing variance for parking revenue reimbursements to William Street and Rosemount Hotel carparks. - \$12k favourable timing variance for labour costs relating to car park maintenance. - Other variances are individually immaterial.
Car Parks and Kerbside Parking Total	(5,190,483)	(1,714,208)	(2,157,224)	443,016	-26%	



**CITY OF VINCENT
SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 OCTOBER 2022**

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2022/23	31/10/2022	31/10/2022	\$	%	
Engineering Design Services						
Internal Allocations/Recovery	312,203	99,883	95,269	4,614	5%	
Income	(119,185)	(22,396)	(218)	(22,178)	99%	Timing variance from bus shelter advertising fees income.
Expenditure	2,488,599	762,026	590,831	171,195	22%	-\$85k timing variance for street lighting utility bills. -\$35k favourable timing variance for the underground power project. -\$26k timing variance for consultants and professional fees. -\$22k timing variance for parking and street name signs. - This is partially offset by a \$22k long service leave timing variance. - All other variances are individually immaterial.
Engineering Design Services Total	2,681,617	839,513	685,883	153,630	18%	
City Buildings						
Internal Allocations/Recovery	292,757	94,402	77,738	16,664	18%	
Income	(1,385)	(460)	0	(460)	100%	
Expenditure	711,973	223,007	137,708	85,299	38%	Favourable variance is for employee expenses due to delays in filling vacant positions.
City Buildings Total	1,003,345	316,949	215,446	101,503	32%	
Roads and Public Works Admin						
Internal Allocations/Recovery	614,807	197,823	178,624	19,199	10%	
Income	(44,885)	(14,960)	(6,088)	(8,872)	59%	
Expenditure	564,518	179,840	188,342	(8,502)	-5%	
Roads and Public Works Admin Total	1,134,440	362,703	360,878	1,825	1%	
Parks and Environmental Services						
Internal Allocations/Recovery	430	144	144	0	0%	
Income	(127,875)	(44,284)	(33,208)	(11,076)	25%	Timing variance for hire fees income.
Expenditure	6,549,707	2,476,936	2,120,337	356,599	14%	-\$273k timing variance for tree pruning. -\$75k timing variance for maintenance costs. -\$29k timing variance for materials purchased. This is partially offset by: -\$25k budget phasing variance for environmental programs. - Other variances are individually immaterial.
Parks and Environmental Services Total	6,422,262	2,432,796	2,087,273	345,523	14%	
Waste Services						
Internal Allocations/Recovery	608,590	188,180	254,283	(66,103)	-35%	
Income	(125,872)	(1,384)	(128,559)	127,175	-9189%	Favourable variance is due to budget phasing for rubbish service charges.
Expenditure	7,389,615	1,553,823	1,474,684	79,139	5%	
Waste Services Total	7,872,333	1,740,619	1,600,408	140,211	8%	
Works Depot						
Internal Allocations/Recovery	(237,908)	(74,470)	(80,939)	6,469	-9%	
Income	(1,385)	(460)	(436)	(24)	5%	
Expenditure	239,293	74,930	81,534	(6,604)	-9%	
Works Depot Total	0	0	159	(159)	0%	
Plant Operating						
Internal Allocations/Recovery	(1,031,705)	(343,900)	(351,668)	7,768	-2%	
Expenditure	2,236,113	745,368	466,727	278,641	37%	Favourable timing variance for depreciation.
Plant Operating Total	1,204,408	401,468	115,059	286,409	71%	
Public Works						
Internal Allocations/Recovery	(196,666)	(65,556)	(67,419)	1,863	-3%	
Income	0	-	(94,515)	94,515	0%	
Expenditure	7,042,155	2,217,760	2,142,229	75,531	3%	
Public Works Total	6,845,489	2,152,204	1,980,295	171,909	8%	



CITY OF VINCENT
SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 OCTOBER 2022

	Current Budget 2022/23	YTD Budget 31/10/2022	YTD Actual 31/10/2022	YTD Variance \$	Variance %	Variance Commentary
Child Care and Play Groups						
Internal Allocations/Recovery	4,992	1,660	1,660	0	0%	
Income	(80,972)	(23,591)	(37,707)	14,116	-60%	
Expenditure	142,253	47,436	34,770	12,666	27%	
Child Care and Play Groups Total	66,273	25,505	(1,277)	26,782	105%	
Stadium and Ovals						
Internal Allocations/Recovery	16,064	5,356	5,356	0	0%	
Income	(205,588)	(58,516)	(78,079)	19,563	-33%	
Expenditure	678,138	232,285	345,906	(113,621)	-49%	- \$131k higher maintenance and other expenditure related to the Leederville oval for the WAFL event. - This is partially offset by a \$40k timing variance for maintenance of Litis Soccer Stadium.
Stadium and Ovals Total	488,614	179,125	273,183	(94,058)	-53%	
Public Halls						
Internal Allocations/Recovery	9,192	3,068	3,068	0	0%	
Income	(179,973)	(58,687)	(69,927)	11,240	-19%	
Expenditure	494,923	176,065	145,317	30,748	17%	- \$28k timing variance for various maintenance and cleaning expenses.
Public Halls Total	324,142	120,446	78,458	41,988	35%	
Community and Welfare Centre						
Internal Allocations/Recovery	8,743	2,916	2,916	0	0%	
Income	(45,345)	(18,613)	(11,410)	(7,203)	39%	
Expenditure	239,383	80,631	79,702	929	1%	
Community and Welfare Centre Total	202,781	64,934	71,208	(6,274)	-10%	
Sporting Clubs Buildings						
Internal Allocations/Recovery	38,517	12,844	12,844	0	0%	
Income	(168,221)	(72,584)	(44,561)	(28,023)	39%	
Expenditure	1,156,038	386,780	287,464	99,317	26%	- \$60k timing variance for demolition works of Litis stadium. This is now at tender stage. - All other variances are individually immaterial.
Sporting Clubs Buildings Total	1,026,334	327,040	255,747	71,293	22%	
Reserves Pavilions and Facilities						
Internal Allocations/Recovery	8,664	2,896	2,896	0	0%	
Income	(24,214)	(8,574)	(9,614)	1,040	-12%	
Expenditure	707,809	234,469	207,665	26,804	11%	- \$15k favourable timing variance for depreciation. - All other variances are individually immaterial.
Reserves Pavilions and Facilities Total	692,259	228,791	200,947	27,844	12%	
Health Clinics						
Internal Allocations/Recovery	2,393	800	800	0	0%	
Income	(12,584)	(1,624)	(11,371)	9,747	-600%	
Expenditure	187,211	62,791	31,324	31,467	50%	- \$20k favourable variance for maintenance expenditure of North Perth Detal Clinic which has been demolished. - \$11k timing variance for rates and levy. - All other variances are individually immaterial.
Health Clinics Total	177,020	61,967	20,752	41,215	67%	
Road Reserves						
Expenditure	126,510	42,168	48,623	(6,455)	-15%	
Road Reserves Total	126,510	42,168	48,623	(6,455)	-15%	



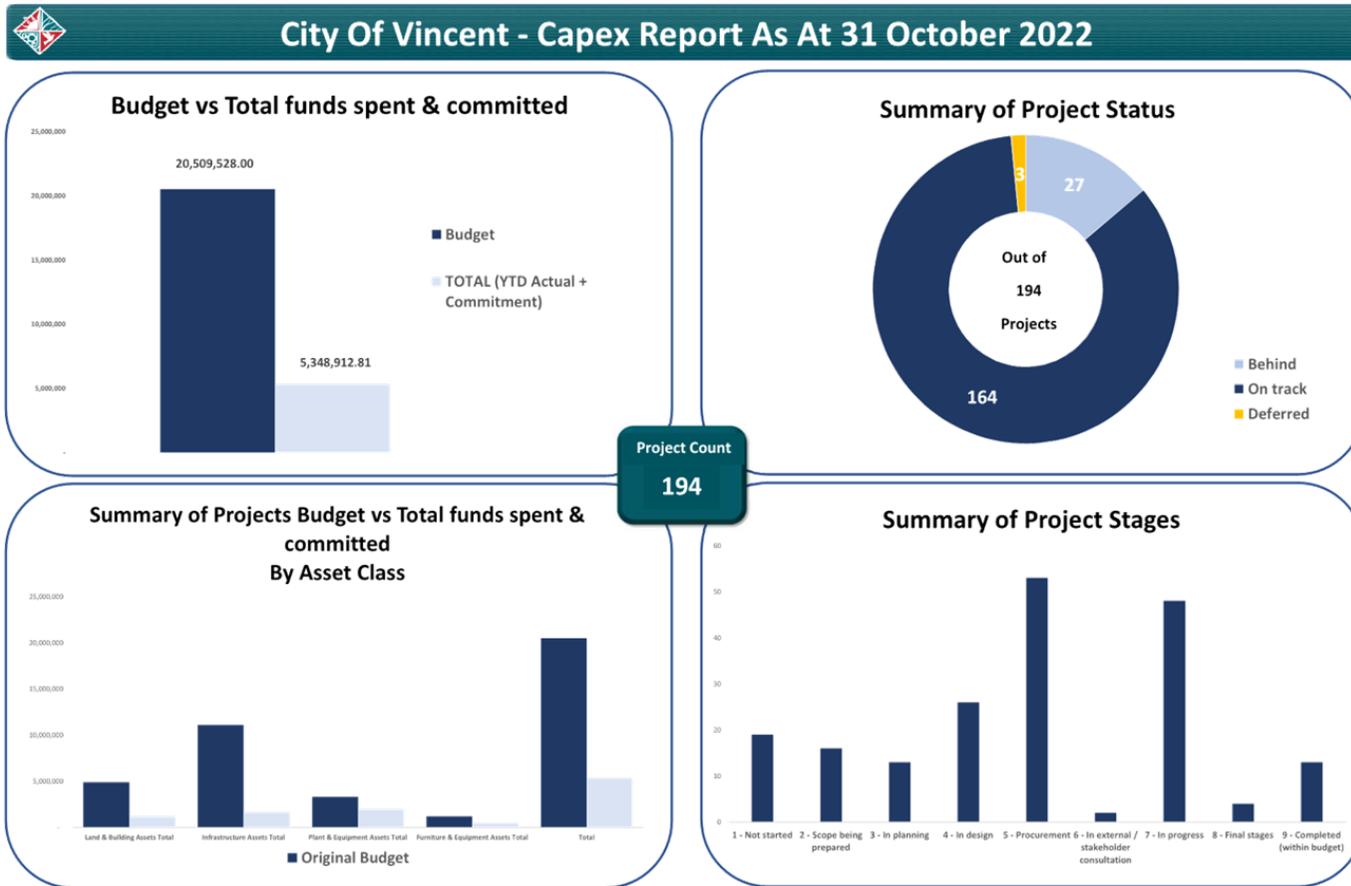
CITY OF VINCENT
SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 OCTOBER 2022

	Current Budget 2022/23	YTD Budget 31/10/2022	YTD Actual 31/10/2022	YTD Variance \$	Variance %	Variance Commentary
Operational Buildings						
Internal Allocations/Recovery	(676,423)	(231,068)	(274,090)	43,022	-19%	
Income	(1,481,977)	(493,960)	(414,567)	(79,393)	16%	- \$58k budget phasing variance for variable outgoings recoups of Belgravia Leisure Centre. - \$28k budget phasing variance for DLGSC lease income.
Expenditure	2,465,418	950,230	712,390	237,840	25%	- \$162k timing variance for DLGSC lease incentives. - \$46k timing variance for cleaning expenditure. - \$40k timing variance for rates and levy. - Partially offset by a \$27k unfavourable variance for parks maintenance due to increase in temporary staffing. - Other variances are individually immaterial.
Operational Buildings Total	307,018	225,202	23,733	201,469	89%	
Depot Buildings						
Internal Allocations/Recovery	(371,367)	(143,927)	(116,892)	(27,035)	19%	
Expenditure	371,367	143,927	116,892	27,035	19%	- \$21k timing variance for various maintenance expenditure. - Other variances are individually immaterial.
Depot Buildings Total	0	0	0	(0)	0%	
Parks Services Administration						
Internal Allocations/Recovery	710,622	219,404	277,890	(58,486)	-27%	
Income	(2,770)	(924)	(1,210)	286	-31%	
Expenditure	1,783,138	568,824	606,074	(37,250)	-7%	
Parks Services Administration Total	2,490,990	787,304	882,754	(95,450)	-12%	
Recoverable Works						
Income	(15,000)	(5,000)	(19,883)	14,883	-298%	
Expenditure	16,327	5,444	28,100	(22,656)	-416%	Unfavourable variance is due to increase in recoverable work.
Recoverable Works Total	1,327	444	8,217	(7,773)	-1751%	
Corporate Strategy and Governance						
Internal Allocations/Recovery	281,075	90,141	81,321	8,820	10%	
Income	(200)	0	0	0	0%	
Expenditure	745,684	235,948	162,140	73,808	31%	- \$43k timing variance for audit fees and consultants. - Other variances are individually immaterial.
Corporate Strategy and Governance Total	1,026,559	326,089	243,462	82,627	25%	
Director Strategy and Development						
Internal Allocations/Recovery	(349,152)	(108,921)	(105,680)	(3,241)	3%	
Expenditure	349,152	108,921	105,680	3,241	3%	
Director Strategy and Development Total	0	0	(0)	0	0%	
Development and Design						
Internal Allocations/Recovery	565,360	179,961	164,830	15,131	8%	
Income	(397,365)	(129,806)	(242,303)	112,497	-87%	Budget phasing variance for development application and panel fees.
Expenditure	1,406,590	437,015	467,084	(30,069)	-7%	
Development and Design Total	1,574,585	487,170	389,612	97,558	20%	
Health Admin and Food Control						
Internal Allocations/Recovery	450,953	143,454	136,358	7,096	5%	
Income	(328,439)	(132,975)	(86,152)	(46,823)	35%	- \$58k timing variance for food premises licences income. - All other variances are individually immaterial.
Expenditure	1,127,519	324,737	296,580	28,157	9%	
Health Admin and Food Control Total	1,250,033	335,216	346,787	(11,571)	-3%	
Compliance Services						
Internal Allocations/Recovery	257,530	81,983	74,431	7,552	9%	
Income	(51,270)	(756)	(30,886)	30,130	-3985%	Budget phasing variance for infringements fines and penalties.
Expenditure	571,546	178,737	159,633	19,104	11%	
Compliance Services Total	777,806	259,964	203,178	56,786	22%	



CITY OF VINCENT
SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 OCTOBER 2022

	Current Budget 2022/23	YTD Budget 31/10/2022	YTD Actual 31/10/2022	YTD Variance \$	Variance %	Variance Commentary
Building Control and License						
Internal Allocations/Recovery	260,155	82,859	70,106	12,753	15%	
Income	(517,635)	(166,060)	(138,482)	(27,578)	17%	\$71k unfavourable variance for building permit revenue due to decreasing building applications. - This is partially offset by \$43k increase for swimming pool inspection fees.
Expenditure	536,505	162,796	180,334	(17,538)	-11%	
Building Control and License Total	279,025	79,595	111,958	(32,363)	-41%	
Policy and Place Services						
Internal Allocations/Recovery	767,599	250,912	218,831	32,081	13%	
Income	(5,160)	(460)	(72,012)	71,552	-15555%	Favourable variance is due the cash in lieu of the land for a subdivision.
Expenditure	2,564,006	667,049	639,177	27,872	4%	
Policy and Place Services Total	3,326,445	917,501	785,997	131,504	14%	
Grand Total	3,786,653	(26,091,878)	(29,653,059)	3,561,181	-14%	





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

Description	Original Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Land & Building Assets									
ADMIN CENTRE									
Administration Centre Renewals	50,000	-	-	-	-	-	On track	3 - In planning	Will be progressed once waterproofing works for balcony complete
Lift Renewal - Administration & Civic Centre	10,000	10,000	3,450	6,550	1,550	5,000	On track	4 - In design	
BEATTY PARK LEISURE CENTRE									
Beatty Park Leisure Centre – Construction & Fit Out Indoor Pool Changerooms	850,000	100,000	26,908	73,093	46,098	73,006	Behind	4 - In design	Detailed design
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	283,500	56,500	81,065	(24,565)	54,119	135,184	On track	3 - In planning	Program of works being developed
Beatty Park Leisure Centre – Heritage Grandstand Electrical Works	450,970	-	-	-	-	-	On track	5 - Procurement	Tender closed. Evaluation
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	264,430	50,000	22,500	27,500	255,628	278,128	On track	7 - In progress	
Plant room remedial works	100,000	20,000	-	20,000	-	-	On track	3 - In planning	Works ongoing
DEPARTMENT OF SPORTS AND RECREATION									
DLGSC HVAC, Plant & Fire Services Renewals	241,800	-	1,188	(1,188)	750	1,938	On track	2 - Scope being prepared	Project scoped for tender
DLGSC LED lighting upgrade/renewal	220,050	-	-	-	2,054	2,054	On track	2 - Scope being prepared	Scoping by Engineers done. RFQ to be initiated soon.
Lift renewal and non fixed assets renewal	10,000	-	-	-	-	-	On track	4 - In design	Scope to be further determined
Solar Photovoltaic Panel System Installation (Leased DLGSC Building)	115,000	-	-	-	119,600	119,600	On track	5 - Procurement	
LIBRARY									
Library Facility Renewals	61,000	20,000	19,877	123	-	19,877	On track	9 - Completed (within budget)	Completed.
Upgrade Library counter to enhance customer service delivery	48,500	8,500	27,488	(18,988)	20,417	47,905	On track	8 - Final stages	Underway and expected to finish in couple weeks time.
Waterproof external balcony area (water damage) - Civic Centre	120,000	-	850	(850)	-	850	On track	5 - Procurement	RFQ advertised
MISCELLANEOUS									
Air Conditioning & HVAC Renewal - Loftus Recreation Centre (Leased Gymnastics WA)	15,000	-	-	-	-	-	On track	2 - Scope being prepared	Waiting on HVAC audit report
Air Conditioning & HVAC Renewal - Miscellaneous	50,000	-	-	-	-	-	On track	2 - Scope being prepared	Waiting on HVAC audit report
Carpet Renewal - Subiaco Football Club (Leased)	30,000	-	-	-	25,620	25,620	On track	7 - In progress	Procurement stage
Forrest Park Croquet Club	49,314	49,314	16,438	32,876	-	16,438	On track	9 - Completed (within budget)	Completed.
Gym roof repairs (Leased Belgravia)	50,000	-	-	-	-	-	On track	7 - In progress	Procurement stage
Hyde Park - Gazebo Renewal	50,000	-	53	(53)	-	53	On track	9 - Completed (within budget)	Procurement stage
Hyde Park West Toilets & Kiosk	160,803	160,803	131,948	28,855	3,450	135,398	On track	9 - Completed (within budget)	Completed
Leased Property Non Scheduled Renewal - Annual Provision	50,000	9,545	-	9,545	32,030	32,030	On track	7 - In progress	
Leederville Oval Stadium - Electrical renewal - 3 boards	163,276	-	38,853	(38,853)	13,500	52,353	On track	8 - Final stages	Last electrical board has been installed
Leederville Oval Stadium Facility Renewal (Leased)	150,000	25,000	-	25,000	-	-	On track	2 - Scope being prepared	
Leederville Town Centre - Toilet Demolition	50,000	-	-	-	-	-	On track	3 - In planning	
Margaret Kindergarten - Toilet Upgrade	70,000	-	-	-	-	-	On track	5 - Procurement	
Menzies Park Pavilion & Ablutions	260,984	200,000	175	199,825	11,340	11,515	On track	9 - Completed (within budget)	
Miscellaneous Asset Renewal - City buildings	50,000	10,000	23,748	(13,748)	15,535	39,283	On track	7 - In progress	
Modifications to Litis Stadium Underpass	30,000	30,000	-	30,000	27,860	27,860	On track	6 - In external / stakeholder consultation	External consultation to arrange timeline of works
North Perth Bowling Club	80,000	750	750	-	4,940	5,690	On track	4 - In design	Design stage
North Perth Town Hall - Kitchen and Toilet Renewal - Lesser Hall	120,000	800	800	-	800	800	On track	4 - In design	Design stage
North Perth Town Hall - Kitchen and Toilet Renewal - Main Hall	167,000	1,600	1,600	-	9,900	11,500	On track	4 - In design	Design stage
Replace electrical distribution boards - multiple buildings - post asbestos removal	30,000	13,511	14,370	(859)	-	14,370	On track	7 - In progress	
Solar Photovoltaic Panel System Installation (Leased ASSeTTS - 286 Beaufort St)	20,800	-	-	-	-	-	On track	1 - Not started	Cancelled in first quarter budget review
Solar Photovoltaic Panel System Installation (Leased Leederville Childcare Centre)	20,150	-	-	-	13,855	13,855	On track	5 - Procurement	



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

Description	Original Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Solar Photovoltaic Panel System Installation (Leased Tennis West - Robertson Park Tennis Centre)	29,900	-	-	-	-	-	On track	1 - Not started	Cancelled in first quarter budget review
Solar Photovoltaic System Installation (Leased Y WA Headquarters - 62 Frame Court)	29,900	-	-	-	-	-	On track	5 - Procurement	
Water and Energy Efficiency Initiatives	100,000	-	-	-	9,910	9,910	On track	3 - In planning	
Woodville Pavilion - Roofing Renewal Program	150,000	-	-	-	-	-	Deferred	2 - Scope being prepared	Recommended to transfer funds for Leederville Grandstand roof repairs in first quarter budget review.
Works Depot - Non fixed assets renewals	45,000	-	1,143	(1,143)	-	1,143	On track	7 - In progress	In progress
Works Depot - Replacement Box Gutters	10,000	-	-	-	-	-	On track	1 - Not started	Project due to be completed in June 2023
North Perth Community Centre Renewal Works	40,000	-	5,625	(5,625)	32,600	38,225	On track	7 - In progress	
Infrastructure Works - Litis Stadium	-	-	84,487	(84,487)	14,534	99,021	On track	7 - In progress	Detailed design work for changerooms. Demo planned for 2023
Land & Building Assets Total	4,897,377	766,323	503,316	263,007	715,289	1,218,605			
Furniture & Equipment Assets									
INFORMATION TECHNOLOGY - FURNITURE AND EQUIPMENT									
Enterprise Applications upgrade	533,945	-	85,588	(85,588)	107,814	193,401	On track	7 - In progress	
ICT infrastructure renewal (switches, UPS, audio visual, network links)	138,393	-	32,580	(32,580)	40,168	72,748	On track	7 - In progress	
MISCELLANEOUS									
Non Fixed Assets - planned allocations - Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber	135,033	71,500	30,443	41,057	-	30,443	On track	7 - In progress	
POLICY AND PLACE - F&E									
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	383,700	300,000	-	300,000	172,000	172,000	On track	4 - In design	Timing variance. External consultation stage
Furniture & Equipment Assets Total	1,191,071	371,500	148,610	222,890	319,982	468,592			
Infrastructure Assets									
BANKS RESERVE MASTER PLAN - IMPLEMENTATION STAGE 1									
Banks Reserve Master Plan Implementation - Stage 1	200,000	-	-	-	-	-	On track	3 - In planning	
FY 23 - New public toilets, and other general improvements									
FY 24 - Walter's Brook Crossing, New picnic facilities, 'River Journeys' interpretation node, and complementary elements.									
BICYCLE NETWORK									
Construct Norfolk St N/S Route Stage 1	300,000	-	-	-	8,290	8,290	On track	7 - In progress	Design only in 2023FY. Proposal to reduce budget at first quarter budget review.
Feasibility study for Summers St & Claisebrook Rd Bicycle Route	25,000	-	-	-	-	-	Deferred	1 - Not started	Proposal to defer in first quarter budget review due to Department of Transport funding.
Travel Smart Actions	10,500	-	-	-	-	-	On track	1 - Not started	
Florence/Strathcona/Golding Safe Active Street	-	-	33,070	(33,070)	21,471	54,541	On track	9 - Completed (within budget)	
BLACK SPOT PROGRAM									
Broome/Wright - Instal Roundabout	250,000	-	-	-	1,600	1,600	On track	4 - In design	
Fitzgerald/Forrest - Ban right hand turns in/out of Forrest street. Seagull Island installed. Close median in Fitzgerald St.	40,000	-	-	-	1,600	1,600	On track	4 - In design	
Fitzgerald/Lawley - Ban right turns out of Lawley by insalling half seagull island in Lawley st and narrow median island in Fitzoerald St	80,000	-	-	-	1,600	1,600	On track	4 - In design	
William/Forrest - instal traffic island on eastern leg of Forrest St and provide additional STOP sign	17,000	-	-	-	1,600	1,600	On track	4 - In design	
CAR PARK DEVELOPMENT									
Access and Inclusion (DAIP) - ACROD Parking Improvement Program	30,000	-	-	-	-	-	On track	2 - Scope being prepared	
Accessible City Strateov Implementation (Action 3.3.1, 3.3.4 & 2.2.1)	505,000	-	-	-	-	-	On track	5 - Procurement	
Britannia Reserve (Secondary, Litis)	160,000	-	-	-	-	-	On track	1 - Not started	Scope to be confirmed



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

Description	Original Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
HBF Stadium Car Park	49,250	-	-	-	-	-	Deferred	1 - Not started	Scope to be confirmed
Minor Capital Improvements of City Car Parks (General Provision)	36,425	-	-	-	-	-	On track	1 - Not started	Scope to be confirmed
DRAINAGE									
Britannia Reserve Main Drain Renewal Stages 1 & 2	141,670	-	-	-	-	-	On track	5 - Procurement	
Gully Soak-well installation program	96,425	-	12,468	(12,468)	-	12,468	On track	7 - In progress	Works commenced earlier than expected
Minor drainage improvement program	60,000	-	7,500	(7,500)	8,800	16,300	On track	7 - In progress	Works commenced earlier than expected
Mt Hawthorn West Catchment Drainage Improvements – Stage 1	40,000	-	-	-	-	-	On track	1 - Not started	
FURNITURE AND EQUIPMENT									
Beatty Park Leisure Centre - Non Fixed Assets Renewal - unplanned	156,462	75,000	35,505	39,496	6,387	41,892	On track	7 - In progress	
HAYNES STREET RESERVE - IMPLEMENTATION STAGES 1 & 2									
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	-	1,199	(1,199)	144,256	145,455	On track	7 - In progress	
INFRASTRUCTURE MISCELLANEOUS									
North Perth Tennis Club - Upgrade of floodlighting to LED on two hard courts	8,716	-	-	-	-	-	On track	2 - Scope being prepared	
Public Open Space Strategy Implementation (Minor Works)	20,000	6,000	-	6,000	4,000	4,000	On track	3 - In planning	
Tree Up Lighting	60,000	-	-	-	-	-	On track	3 - In planning	
LITIS STADIUM									
Litis Stadium Floodlights	150,000	-	-	-	48,954	48,954	On track	7 - In progress	
LOCAL ROADS PROGRAM									
Annual Local Roads Program	1,541,000	200,000	449,245	(249,245)	350,134	799,379	On track	7 - In progress	Project Started ahead of Shedule
Guildford Rd - Walcott to East Parade	-	-	-	-	-	-	On track	1 - Not started	
Egina St-Berryman to Asby	-	-	90,508	(90,508)	82,052	172,560	On track	7 - In progress	Project Started ahead of Shedule
Bondi Street- Merriiden to Matlock St	-	-	-	-	-	-	On track	1 - Not started	Reallocation of budget to minor drainage
Britannia Rd - Katoorilla to Brentham St	-	-	-	-	-	-	On track	1 - Not started	
Daimeny Street - Lord Street to Matson Lane	-	-	-	-	23,409	23,409	On track	7 - In progress	
Grosvenor Road - William Street to Norfolk Street	-	-	-	-	-	-	On track	1 - Not started	Reallocation of budget to minor drainage
Grosvenor Road - intersection of Beaufort Street	-	-	-	-	53,500	53,500	On track	7 - In progress	
Peach Street - View St to end	-	-	37,674	(37,674)	17,154	54,828	On track	7 - In progress	Project Started ahead of Shedule
Haynes Street - SBR to Eton	-	-	31,939	(31,939)	56,026	87,965	On track	7 - In progress	Project Started ahead of Shedule
Edinboro Street - Woodstock to No.46	-	-	40,362	(40,362)	2,290	42,652	On track	7 - In progress	Project Started ahead of Shedule. Practical completion
Dunedin Street- Ellesmere Street to Green Street	-	-	92,609	(92,609)	75,545	168,154	On track	7 - In progress	Project Started ahead of Shedule. Practical completion
Monmouth Street - York to William	-	-	-	-	-	-	On track	1 - Not started	
Sekem Street - Alma to end	-	-	30,497	(30,497)	3,080	33,577	On track	7 - In progress	Project Started ahead of Shedule
Cleaver Street - Vincent to Carr	-	-	-	-	-	-	On track	1 - Not started	
The Boulevard- Hawthorn Street to Anzac Road	-	-	61,500	(61,500)	12,318	73,818	On track	7 - In progress	Project Started ahead of Shedule. Practical completion
Hawthorn Street - The Boulevard to Coogee	-	-	64,156	(64,156)	24,760	88,916	On track	7 - In progress	Project Started ahead of Shedule. Practical completion
Annual Roads to Recovery Program	233,740	-	-	-	-	-	On track	7 - In progress	
MRWA Direct Road Grant	95,527	-	-	-	-	-	On track		
Thompson Street - Barnet Street to Loftus Street	500	-	-	-	395	395	On track	3 - In planning	
Egina Street - Berryman Street to Anzac Road	5,000	-	-	-	2,385	2,385	On track	3 - In planning	
MISCELLANEOUS									
Artlets - Public Art - Sculpture	40,000	-	-	-	-	-	On track	2 - Scope being prepared	Meeting with Pickle District Town Team mid December to discuss scope.
Leederville Oval Stadium - Sports lights renewal (above \$344,205 - issue with funding - requires Council decision - grant has time limit)	1,187,663	-	9,820	(9,820)	5,027	14,847	On track	4 - In design	
MT HAWTHORN SKATE PARK									
Mt Hawthorn Skate Park - Youth Skate Facility (Election Commitment)	230,000	-	-	-	-	-	On track	3 - In planning	
PARKS - ECO ZONING PROGRAM									
Charles Varyard Reserve - Eco-zoning	20,000	-	-	-	-	-	On track	4 - In design	



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

Description	Original Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Edinboro Street Reserve	19,802	19,802	7,886	11,916	-	7,886	On track	9 - Completed (within budget)	Completed. Surplus reallocated in first quarter budget review.
Monmouth Street	9,916	-	1,780	(1,780)	-	1,780	Behind	6 - In external / stakeholder consultation	External consultation due to dividing fence issue
PARKS - FENCING RENEWAL PROGRAM									
Forrest Park - renew perimeter bollards and fencing	40,000	40,000	-	40,000	39,998	39,998	On track	5 - Procurement	
PARKS - FURNITURE RENEWAL PROGRAM									
Hyde Park - Renewal of path lighting poles	159,658	100,000	66,250	33,750	-	66,250	On track	7 - In progress	
PARKS - INFRASTRUCTURE RENEWAL PROGRAM									
Beatty Park Reserve Retaining Wall (Flood Mitigation)	50,000	16,350	-	16,350	28,513	28,513	On track	7 - In progress	Works commenced early October
Britannia Reserve – Floodlight Repair	529,376	-	-	-	42,396	42,396	On track	7 - In progress	
Charles Varyard Reserve - Flood Lighting	45,000	25,000	51,330	(26,330)	2,410	53,739	On track	8 - Final stages	
Hyde Park - renew park furniture	10,000	-	-	-	-	-	On track	5 - Procurement	
PARKS - IRRIGATION RENEWAL PROGRAM									
Birdwood Square - renew groundwater bore	45,000	-	-	-	-	-	On track	1 - Not started	Project will commence early 2023.
Brigatti Gardens - renew electrical cabinet	15,000	-	-	-	-	-	On track	5 - Procurement	
Les Lilleyman - upgrade in-ground irrigation system and electrical cabinet	180,000	5,000	-	5,000	3,950	3,950	On track	3 - In planning	
Menzies Park - Replace Irrigation System	130,000	20,000	1,980	18,020	12,875	14,855	On track	9 - Completed (within budget)	
PARKS - PLAYGROUND/EXERCISE EQUIPMENT RENEWAL PROGRAM									
Braithwaite Park - replace various wooden nature play elements	50,000	-	325	(325)	-	325	On track	4 - In design	Playground assessment completed, replacements to be prioritised and quoted
Britannia Reserve - replace playground soft fall	40,000	-	-	-	30,490	30,490	On track	7 - In progress	
Charles Varyard Reserve - replace exercise equipment	60,000	-	-	-	-	-	On track	2 - Scope being prepared	
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	-	-	-	43,200	43,200	On track	7 - In progress	Installation November
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	105,000	-	105,000	-	-	On track	7 - In progress	Installation November
Hyde Park - replace water playground shade sails	25,000	25,000	-	25,000	-	-	On track	9 - Completed (within budget)	
Ivy Park - upgrade & replace playground equipment	90,000	-	-	-	-	-	On track	2 - Scope being prepared	
Keith Frame Reserve - remove playground and reinstate	10,000	-	-	-	-	-	On track	8 - Final stages	
Les Lilleyman – Playground and softfall replacement	115,000	-	-	-	-	-	On track	2 - Scope being prepared	
Lynton Street Reserve - Renew & replace playground equipment	80,000	-	-	-	-	-	On track	9 - Completed (within budget)	
Menzies Park - replace playground shade sails	18,000	18,000	7,880	10,120	-	7,880	On track	9 - Completed (within budget)	
Oxford Street Reserve - renew wooden nature play elements	20,000	-	325	(325)	-	325	On track	5 - Procurement	Playground assessment completed, replacements to be prioritised and quoted
Stuart Street Reserve - remove playground and reinstate reserve	10,000	-	-	-	-	-	On track	2 - Scope being prepared	
Menzies Park – replace exercise equipment	60,000	-	-	-	42,600	42,600	On track	7 - In progress	
Hobart/Auckland Street Reserve – Partial Playground Shadesail Replacement	-	-	-	-	-	-	On track	7 - In progress	
Multicultural Federation Gardens – Partial Playground Shadesail Replacement	-	-	5,180	(5,180)	-	5,180	On track	7 - In progress	
PARKS AND RESERVES									
Greening program - Project locations to be determined	300,000	120,000	7,748	112,252	-	7,748	On track	7 - In progress	Timing variance. Design phase on key projects
Wayfinding Implementation Plan - Stage 1	198,000	-	-	-	-	-	On track	1 - Not started	
PUBLIC OPEN SPACE STRATEGY - IMPLEMENTATION									
RIGHTS OF WAY									
Laneway Lighting Program	40,000	-	-	-	-	-	On track	3 - In planning	
Program based upon the most recent condition assessment survey	150,000	-	-	-	-	-	On track	2 - Scope being prepared	
ROADWORKS - REHABILITATION (MRRG PROGRAM)									
Annual MRRG Program	1,091,081	-	1,520	(1,520)	-	1,520	On track	4 - In design	Delivery between November 2022 and April 2023
Fitzgerald St (1) - Bulwer to Vincent	107,387	-	-	-	-	-	On track	4 - In design	Delivery between November 2022 and April 2023
Fitzgerald St (2) - Newcastle to Carr	123,496	-	-	-	-	-	On track	4 - In design	Delivery between November 2022 and April 2023
Oxford St - Richmond to Vincent	150,388	-	-	-	-	-	On track	4 - In design	Delivery between November 2022 and April 2023



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

Description	Original Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Green St - Merredin to London	291,161		760	(760)	-	760	On track	4 - In design	Delivery between November 2022 and April 2023
Beaufort St (1) Fore to Brisbane	57,101		-	-	-	-	On track	4 - In design	Delivery between November 2022 and April 2023
Beaufort St (2) - Bulwer to Lincoln	110,897		-	-	-	-	On track	4 - In design	Delivery between November 2022 and April 2023
Walcott St (WB) - Fitzgerid to William	250,651		760	(760)	-	760	On track	4 - In design	Delivery between November 2022 and April 2023
ROBERTSON PARK DEVELOPMENT PLAN - STAGE 1									
Reburish Courts to accommodate multisports and LED lighting upgrade	231,700	-	-	-	-	-	On track	1 - Not started	
SLAB FOOTPATH PROGRAM									
Eton St - Ellesmere Street to Gill Street	8,000	-	-	-	-	-	On track	1 - Not started	Project completed in prior year and budget removed in First Quarter Budget Review
Eton St - Haynes Street to Hobart Street	5,000	-	63	(63)	-	63	On track	2 - Scope being prepared	
Footpath Upgrade and Renewal Program (Annual)	300,000	-	23,977	(23,977)	-	23,977	On track	7 - In progress	
STREET FURNITURE									
Replacement and Renewal of 94 Bus Shelters (50 shelters derive income from advertising)	15,000	-	-	-	-	-	On track	4 - In design	
STREET LIGHTING									
Beaufort St - Art Deco Median Lighting Renewal	220,000	-	-	-	-	-	On track	5 - Procurement	
Street Lighting Renewal Program - allocated annually	60,000	-	1,064	(1,064)	1,208	2,271	On track	7 - In progress	Works commenced earlier than expected
STREETScape IMPROVEMENTS									
Streetscape Improvements Program - allocated annually	75,000	-	39,135	(39,135)	380	39,515	On track	7 - In progress	Works commenced earlier than expected
TRAFFIC MANAGEMENT PROGRAM									
40kph trail - finalisation report	20,000	-	1,861	(1,861)	-	1,861	On track	7 - In progress	
40kph zone implementation (ACS) with MRWA	50,000	-	-	-	-	-	On track	4 - In design	
Alma/Claverton Local Area Traffic Management	58,790	-	-	-	7,650	7,650	On track	4 - In design	
Britannia Road Improvements	40,000	-	-	-	-	-	On track	4 - In design	
Loftus and Vincent Pedestrian improvements, design 22/23, Implement 23/24	30,000	-	-	-	-	-	On track	2 - Scope being prepared	
Minor Traffic Management Improvements - allocated annually	100,000	-	4,850	(4,850)	16,862	21,712	On track	7 - In progress	
Infrastructure Assets Total	11,099,201	775,152	771,960	3,192	879,029	1,650,989			
Plant & Equipment Assets									
F&E ASSETS - BP LEISURE CENTRE									
Gym equipment - Strength and Group Fitness Equipment	827,879	827,879	827,519	360	-	827,519	Behind	9 - Completed (within budget)	Gym equipment installed mid October 2022.
Gym equipment - Cardio and Fans									
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME									
Light Fleet - Annual Allocation (Trade-in value of \$648k in FY2024. Further trade-in's for future years)	1,144,000	23,500	23,390	111	256,366	279,756			Most project procurement start end of October, 12 months lead time
Toyota Corolla Hybrid	25,000	-	-	-	-	-	Behind	5 - Procurement	
Toyota Corolla Hybrid	40,000	-	-	-	25,000	25,000	Behind	5 - Procurement	
Toyota Camry Hybrid SL	33,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Toyota Camry	28,000	-	-	-	33,936	33,936	On track	5 - Procurement	
Toyota Corolla Hybrid Hatch	25,000	-	-	-	25,000	25,000	On track	5 - Procurement	
Toyota Corolla Hybrid Hatch	25,000	-	-	-	25,000	25,000	On track	5 - Procurement	
Toyota Corolla Hybrid Hatch	25,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Toyota Corolla Hybrid Hatch	25,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Leaf BEV Hatch	40,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Leaf BEV Hatch	40,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Leaf BEV Hatch	25,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Toyota Corolla Hybrid Hatch	25,000	-	-	-	25,000	25,000	On track	5 - Procurement	
Toyota Corolla Hybrid Hatch	40,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Toyota Corolla Hybrid Hatch	25,000	-	-	-	25,000	25,000	On track	5 - Procurement	
Toyota Corolla Hybrid Sedan	25,000	-	-	-	25,000	25,000	On track	5 - Procurement	
Toyota Camry Hybrid SL	28,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Toyota Corolla Hybrid Sedan	25,000	-	-	-	25,000	25,000	On track	5 - Procurement	In progress
Toyota Hilux Workmate Ttop	25,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time



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

Description	Original Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
VOLKSWAGEN Caddy Maxi TDI250	45,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara King Cab Top	33,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara King Cab Top	33,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara King Cab Top	33,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara King Cab Top	33,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara King Cab Top	33,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara King Cab Top	33,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara Dual Cab	29,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara	35,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
VW Caddy Maxi TDI250	40,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
Nissan Navara Dual Cab	28,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
P1258 - AS6287 - Toyota Corolla Hybrid Hatch - 1GQT268	23,500	-	-	-	34,430	34,430	On track	5 - Procurement	
P1262 - AS6297 - Toyota Corolla Hybrid - 1GRY421	23,500	23,500	23,390	111	-	23,390	On track	9 - Completed (within budget)	Delivered
P2198 - AS6318 - 1GSL453-Nissan Navara	30,000	-	-	-	-	-	On track	5 - Procurement	
P2199 - AS6322 - Nissan Navara dual cab 1GTK364	28,000	-	-	-	-	-	On track	5 - Procurement	
P2179 - AS5159 - Hyundai TQ iLoad 3s - 1EYK726	40,000	-	-	-	13,000	13,000	Behind	5 - Procurement	In progress
P2190 - AS6113 - Mitsubishi Triton 4x2 GLX - 1GJL089	25,000	-	-	-	-	-	Behind	5 - Procurement	Procurement to start end of October, 12 months lead time
P2194 - AS6292 - Nissan Navara 4x2 - 1GRN511	25,000	-	-	-	-	-	On track	5 - Procurement	
P2195 - AS6293 - Nissan Navara 4x2 - Parks - 1GRN512	25,000	-	-	-	-	-	On track	5 - Procurement	
P2196 - AS6294 - Nissan Navara 4x2 - Parks - 1GRN513	25,000	-	-	-	-	-	On track	5 - Procurement	
MAJOR PLANT REPLACEMENT PROGRAM									
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	340,000	-	-	-	-	-	On track	5 - Procurement	Evaluation
Heavy Fleet Replacement Program	360,000	40,000	9,695	30,305	294,725	304,420	On track	5 - Procurement	In progress with some deliveries expected November.
- Single Axle Truck, Bin & Infrastructure Deliveries (Hybrid)							On track	5 - Procurement	Evaluation
- Single Axle Truck (Eng. Maint.)							On track	5 - Procurement	Recommendation stage
- Mower/Ride On Kubota							On track	7 - In progress	Ordered, delivery approx November 2022
- Trailer - Tilt (small)							On track	7 - In progress	To be delivered November 2022
Road Sweeper - 1EBC003 - P3762-AS3554	380,000	-	-	-	385,000	385,000	On track	7 - In progress	Expected to be October / November delivery.
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	170,000	170,000	162,007	7,994	-	162,007	On track	9 - Completed (within budget)	Vehicle delivered.
MISCELLANEOUS - PLANT AND EQUIPMENT									
Parking Infrastructure Renewal Program	100,000	-	26,013	(26,013)	26,012	52,025	On track	7 - In progress	
Plant & Equipment Assets Total	3,321,879	1,061,379	1,048,623	12,756	962,104	2,010,726			
Grand Total	20,509,528	2,974,354	2,472,509	501,845	2,876,404	5,348,913			

Summary	Budget	YTD Budget	YTD Actual	Remaining Budget	%
	\$	\$	\$	\$	
Land and Buildings	4,897,377	766,323	503,316		89.7%
Infrastructure Assets	11,099,201	775,152	771,960		93.0%
Plant and Equipment	3,321,879	1,061,379	1,048,623		88.4%
Furniture and Equipment	1,191,071	371,500	148,610		87.5%
Total	20,509,528	2,974,354	2,472,509		87.9%

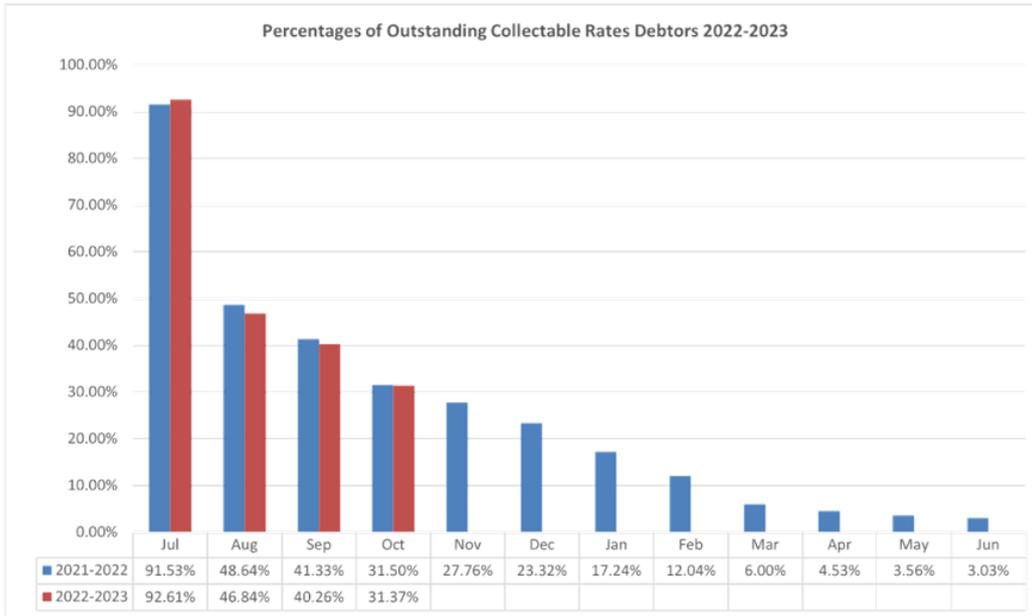
FUNDING	Budget	YTD Budget	YTD Actual	Remaining Budget	%
	\$	\$	\$	\$	
Own Source Funding - Municipal	9,880,093	2,964,354	1,958,568		80.2%
Cash Backed Reserves	5,240,858	10,000	254,268		95.1%
Capital Grant and Contribution	3,440,577	-	194,039		94.4%
Other (Disposals/Trade In)	1,948,000	-	65,634		96.6%
Total	20,509,528	2,974,354	2,472,509		87.9%



CITY OF VINCENT
NOTE 5 - CASH BACKED RESERVES
AS AT 31 OCTOBER 2022

Reserve Particulars	Budget Opening Balance 01/07/2022 \$	Actual Opening Balance 01/07/2022 \$	Budget Transfers to Reserve 30/06/2023 \$	YTD Actual Transfers to Reserve 31/10/2022 \$	Budget Interest Earned 30/06/2023 \$	YTD Actual Interest Earned 31/10/2022 \$	Budget Transfers from Reserve 30/06/2023 \$	YTD Actual Transfers from Reserve 31/10/2022 \$	Budget Closing Balance 30/06/2023 \$	Actual Closing Balance 31/10/2022 \$
Beatty Park Leisure Centre Reserve	102,681	102,898	200,000	200,000	1,648	2,145	(100,000)	(66,115)	204,329	238,928
Cash In Lieu Parking Reserve	1,429,508	1,457,574	0	0	4,359	5,675	(893,500)	0	540,367	1,463,249
DSR Office Building Reserve	227,895	219,307	0	0	59	77	(220,675)	0	7,279	219,384
Leederville Oval Reserve	95,952	96,153	0	0	536	698	(30,000)	0	66,488	96,851
Loftus Community Centre Reserve	37,581	37,660	100,000	100,000	1,119	1,457	0	0	138,700	139,117
Loftus Recreation Centre Reserve	221,069	219,341	60,000	20,803	1,879	2,446	(50,000)	0	232,948	242,590
Parking Facility and Equipment Reserve	106,956	107,182	0	0	870	1,132	0	0	107,826	108,314
Plant and Equipment Reserve	83	131	0	0	0	0	(83)	0	0	131
State Gymnastics Centre Reserve	130,952	131,596	12,000	4,128	1,040	1,355	(15,000)	0	128,992	137,079
Waste Management Plant and Equipment Res	223,128	223,599	0	0	1,814	2,362	0	0	224,942	225,961
Tamala Park Land Sales Reserve	1,929,100	1,930,361	1,250,000	0	25,852	33,656	0	0	3,204,952	1,964,017
Asset Sustainability Reserve	5,572,477	5,283,774	2,200,083	2,200,083	38,469	50,083	(3,041,900)	(150,277)	4,769,130	7,383,664
Percent for Art Reserve	335,655	332,907	0	0	16	21	(333,700)	0	1,971	332,928
Land and Building Acquisition Reserve	301,005	301,642	0	0	2,448	3,187	0	0	303,453	304,829
Strategic Waste Management Reserve	45,899	29,148	0	0	373	486	0	0	46,272	29,634
Hyde Park Lake Reserve	166,906	162,525	0	0	1,357	1,768	0	0	168,263	164,293
Public Open Space Reserve - Land Sales	653,071	653,071	900,000	0	11,084	14,431	(190,000)	0	1,374,155	667,502
Underground Power Reserve	215,105	215,555	785,000	198,374	6,376	8,301	(216,000)	(36,678)	790,481	385,552
POS Reserve - Haynes Street	196,927	197,036	39,000	9,982	699	910	(150,000)	(1,199)	86,626	206,729
11,991,950	11,701,460	5,546,083	2,733,371	100,000	130,190	(5,240,858)	(254,268)	12,397,175	14,310,752	

CITY OF VINCENT
 NOTE 6 - RATING INFORMATION
 AS AT 31 OCTOBER 2022



**CITY OF VINCENT
NOTE 6 - RATING INFORMATION
FOR THE MONTH ENDED 31 OCTOBER 2022**



	Rateable Value	Rate in Dollar Cents	Budget	Actual	Rates Levied to Budget
	\$		\$	\$	%
Rate Revenue					
<u>General Rate</u>					
10,981 Residential	248,447,916	0.0858	21,212,405	21,314,346	100.5%
194 Vacant Residential	4,616,900	0.0819	378,170	378,170	100.0%
1626 Other	127,522,443	0.0723	9,218,597	9,218,598	100.0%
41 Vacant Commercial	2,587,150	0.1379	356,768	356,794	100.0%
<u>Minimum Rate</u>					
6098 Residential @ \$1,335.32	77,356,652	0.0858	8,145,514	8,142,781	100.0%
195 Vacant Residential @ \$1,180	2,054,440	0.0819	230,100	230,100	100.0%
162 Other @ \$1,288.73	1,973,252	0.0723	208,774	208,774	100.0%
0 Vacant Other @ \$1,631.65		0.1379	0	0	0.0%
Interim Rates	0		300,000	286,243	95.4%
Rates Waiver	0		(140,000)	(119,907)	85.6%
Total Amount Made up from Rates	464,558,753		39,910,329	40,015,899	
Non Payment Penalties					
Instalment Interest @ 5.5%			185,000	206,958	111.9%
Penalty Interest @ 8%			120,000	67,772	56.5%
Administration Charge - \$8 per instalment			140,000	130,776	93.4%
Legal Costs Recovered			10,000	4,013	40.1%
Other Reimbursements			0	0	0.0%
Interest Write Off			(2,000)	(147)	7.4%
			40,363,329	40,425,270	
Other Revenue					
Exempt Bins - Non Rated Properties			80,798	82,920	102.6%
Commercial / Residential Additional Bins			21,852	20,733	94.9%
Swimming Pools Inspection Fees			63,000	63,944	101.5%
			40,528,979	40,592,868	
Opening Balance				641,853	
Total Collectable			40,528,979	41,234,720	101.74%
Less					
Cash Received				29,654,110	
Rebates Allowed				(1,150,180)	
Rates Write Off				0	
ESL write off				0	
Rates received in advance				(205,022)	
Rates Balance To Be Collected			40,528,979	12,935,813	31.92%
Add					
ESL Debtors				529,902	
Pensioner Rebates Not Yet Claimed				427,501	
ESL Rebates Not Yet Claimed				24,124	
Less					
Deferred Rates Debtors				(120,753)	
Current Rates Debtors Balance				13,796,588	



**CITY OF VINCENT
NOTE 7 - DEBTOR REPORT
FOR THE MONTH ENDED 31 OCTOBER 2022**

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	48,615	528	625	124,356	174,124
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	208,119	208,119
DEBTOR CONTROL - PROPERTY INCOME	18,542	3,505	(147,622)	153,966	28,391
DEBTOR CONTROL - RECOVERABLE WORKS	0	0	(1,252)	3,181	1,930
DEBTOR CONTROL - OTHER	20,533	10,100	96,592	(10,566)	116,658
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	0	0	0
DEBTOR CONTROL - PLANNING SERVICES FEES	0	0	350	430	780
DEBTOR CONTROL - GST	(119,313)	129,684	119,313	(308,094)	(178,410)
DEBTOR CONTROL - INFRINGEMENT	127,260	92,440	61,447	1,118,363	1,399,509
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(198,651)	(198,651)
IMPAIRMENT OF RECEIVABLES	0	0	0	(181,916)	(181,916)
TOTAL DEBTORS OUTSTANDING AS AT 30/09/2022	95,637	236,258	129,452	909,187	1,370,533
	7.0%	17.2%	9.4%	66.3%	

ACCRUED INCOME	60,930
ACCRUED INTEREST	317,223
PREPAYMENTS	2,133,511
TOTAL TRADE AND OTHER RECEIVABLES	3,882,197

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	Kre8 Constructions	930	Damaged to ROW 47 Redfern St	Liquidation - proof of debt sent
04/11/2016	C Caferelli	27,861	Breaches of Planning Development Act	\$150 Monthly Repayment in progress from 8/02/22
21/01/2019	Matthew Slinger	15,485	Outstanding court costs awarded to COV	\$200 Fortnightly Repayment in progress
09/07/2019	R Cox	1,170	Breach of condition of hall hire	Sent to debt collection agency
28/11/2019	A Kindu	2,339	Damage/vandalism to hired venue	Sent to debt collection agency
28/10/2021	K Beykpour	18,800	Court fines and costs 155 Walcott St	Have been handed over to FER
13/10/2020	D Bianchi	15,000	Court fines and costs re: 193-195 Scarborough	\$200 Monthly suspended by FER till further notice
	BALANCE OF 90 DAY DEBTORS OVER \$500	87,312		
	% AGING DEBT OVER 90 DAYS	59%		
INFRINGEMENT DEBTORS: 1,399,509				
	Referred to FER	1,118,363		
	BALANCE OF 90 DAY DEBTORS OVER \$500	1,118,363		
	% AGING DEBT OVER 90 DAYS	80%		

CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 31 OCTOBER 2022



	Original Budget 2022/23 \$	YTD Budget Oct-22 \$	YTD Actuals Oct-22 \$	YTD Actuals Oct-21 \$	Month Actuals Oct-22 \$	Month Actuals Oct-21 \$
ADMINISTRATION						
Revenue	0	0	0	(211,875)	287,730	(88,738)
Expenditure	0	0	0	0	(287,730)	88,738
Surplus/(Deficit)	0	0	0	0	0	0
SWIMMING POOLS AREA						
Revenue	2,485,069	721,411	743,545	630,757	181,136	247,429
Expenditure	(4,340,964)	(1,418,140)	(1,221,839)	(3,042,485)	(411,329)	(319,194)
Surplus/(Deficit)	(1,855,895)	(696,729)	(478,294)	(2,411,728)	(230,193)	(71,765)
SWIM SCHOOL						
Revenue	1,773,386	616,540	737,284	380,338	181,306	160,666
Expenditure	(1,364,876)	(430,483)	(380,711)	(799,681)	(88,580)	(91,900)
Surplus/(Deficit)	408,510	186,057	356,573	(419,343)	92,726	68,766
CAFÉ						
Revenue	0	0	0	0	0	0
Expenditure	0	0	(132)	(10)	18	8
Surplus/(Deficit)	0	0	(132)	(10)	18	8
RETAIL SHOP						
Revenue	654,714	207,386	194,801	179,812	67,499	68,930
Expenditure	(531,124)	(184,560)	(128,960)	(359,840)	(44,225)	(44,254)
Surplus/(Deficit)	123,590	22,826	65,841	(180,028)	23,274	24,676
HEALTH & FITNESS						
Revenue	1,852,993	590,839	550,351	1,065,572	8,812	196,653
Expenditure	(1,259,854)	(413,700)	(365,132)	(1,010,089)	(88,989)	(109,858)
Surplus/(Deficit)	593,139	177,139	185,219	55,483	(80,177)	86,795
GROUP FITNESS						
Revenue	662,458	212,050	197,725	236,763	7,622	70,062
Expenditure	(487,588)	(161,973)	(225,476)	(434,672)	(81,649)	(49,256)
Surplus/(Deficit)	174,870	50,077	(27,751)	(197,909)	(74,027)	20,806
AQUAROBICS						
Revenue	259,411	80,222	80,876	90,692	4,573	27,452
Expenditure	(151,417)	(51,705)	(43,436)	(107,927)	(3,883)	(15,218)
Surplus/(Deficit)	107,994	28,517	37,440	(17,235)	690	12,234
CRECHE						
Revenue	69,719	22,516	22,576	22,996	2,611	7,048
Expenditure	(328,449)	(104,962)	(77,797)	(204,053)	(19,463)	(22,131)
Surplus/(Deficit)	(258,730)	(82,446)	(55,221)	(181,057)	(16,852)	(15,083)
Net Surplus/(Deficit)	(706,522)	(314,559)	83,675	(3,351,827)	(284,541)	126,437
Less: Depreciation	(1,160,239)	(386,748)	(349,053)	0	(349,053)	0
Surplus/(Deficit)	453,717	72,189	432,728	(3,351,827)	64,512	126,437

CITY OF VINCENT
 NOTE 8 - STATEMENT OF FINANCIAL ACTIVITY
 BY SERVICE - GRAPH
 AS AT 31 OCTOBER 2022

