



CITY OF VINCENT

APPENDIX 5.3.5
Attachment 1

ORDINARY MEETING OF COUNCIL

7 FEBRUARY 2017

5.3.5

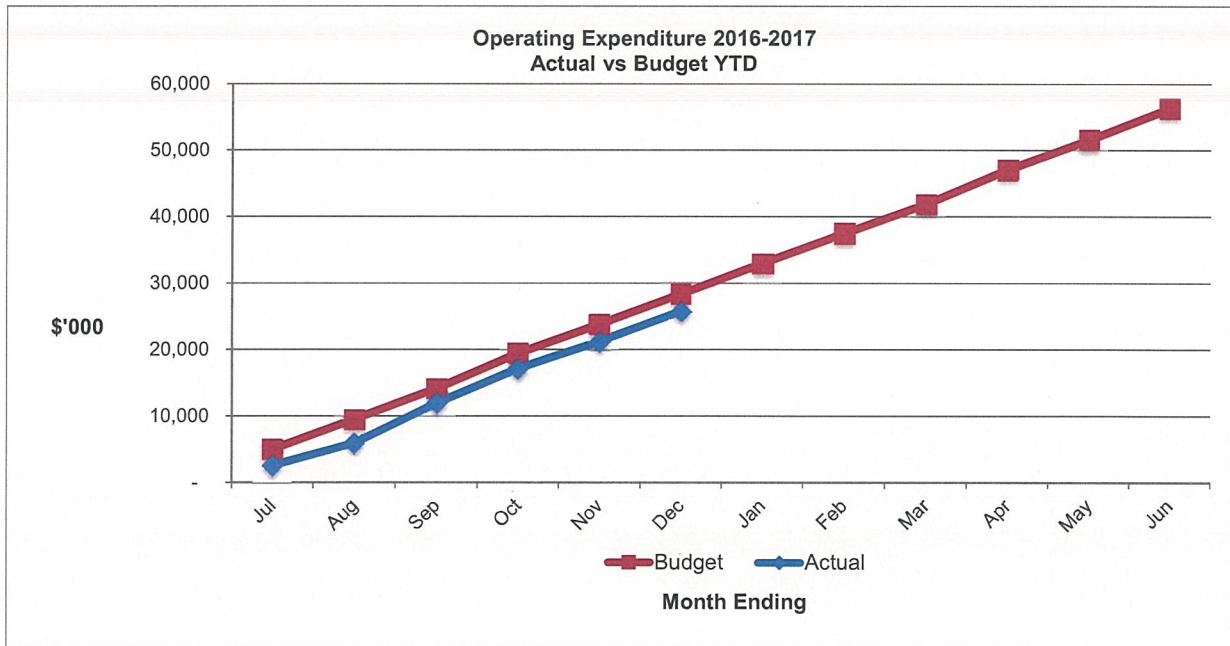
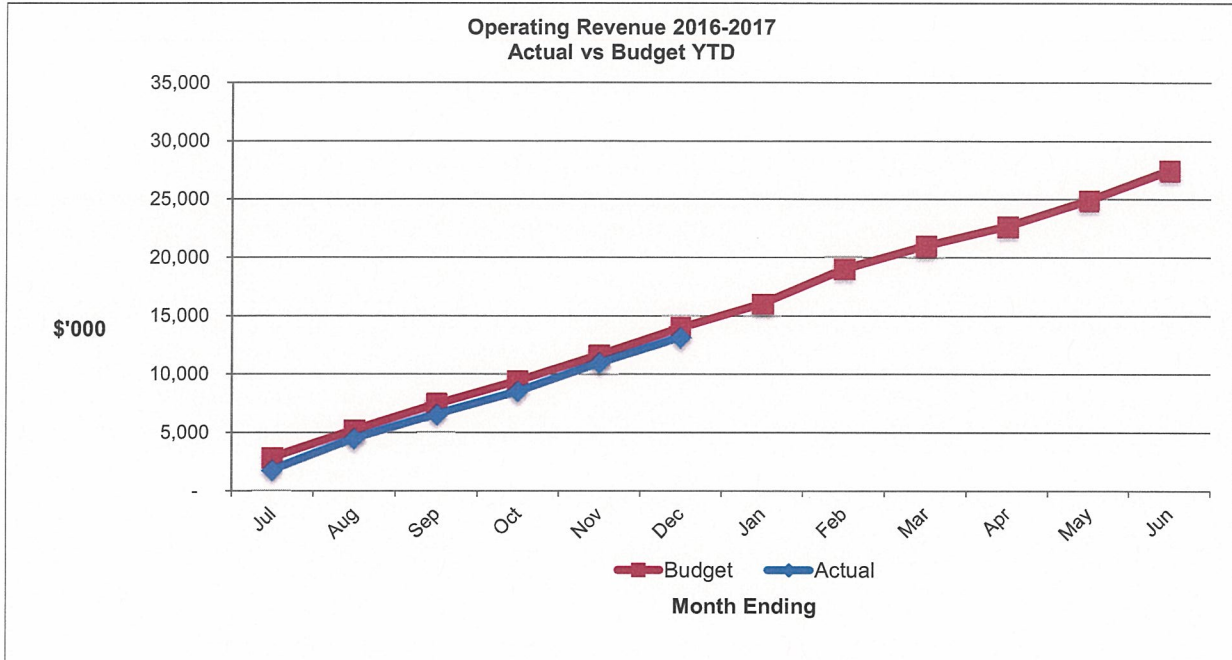
Financial Statements as at 31 December 2016 (SC357)

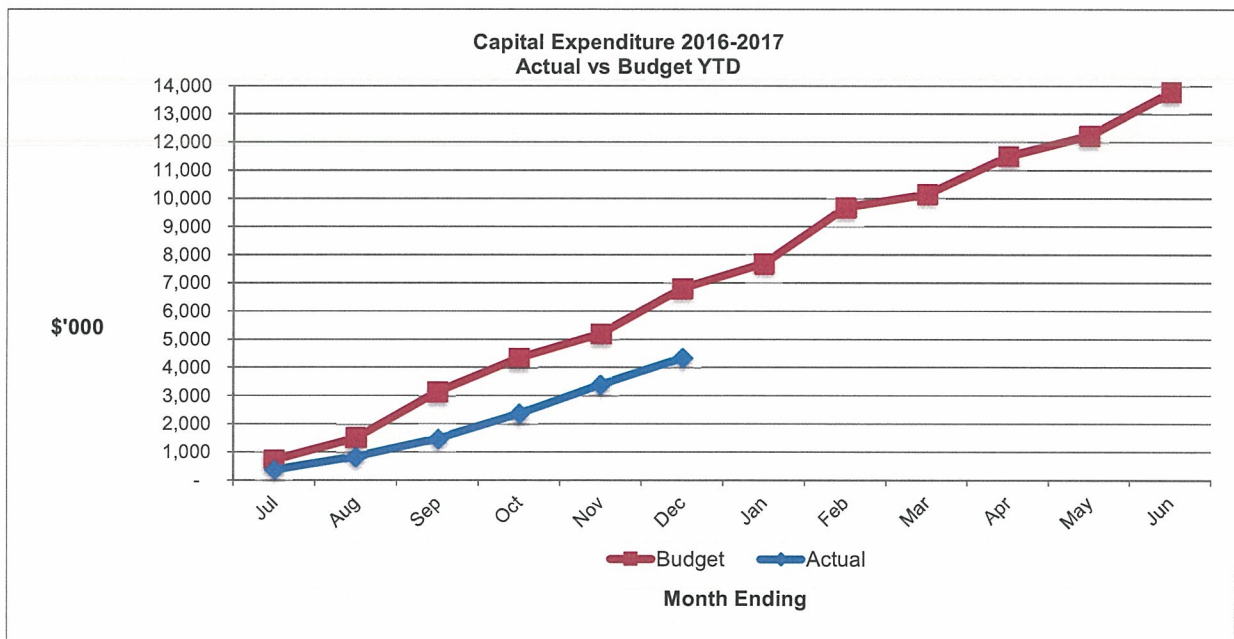
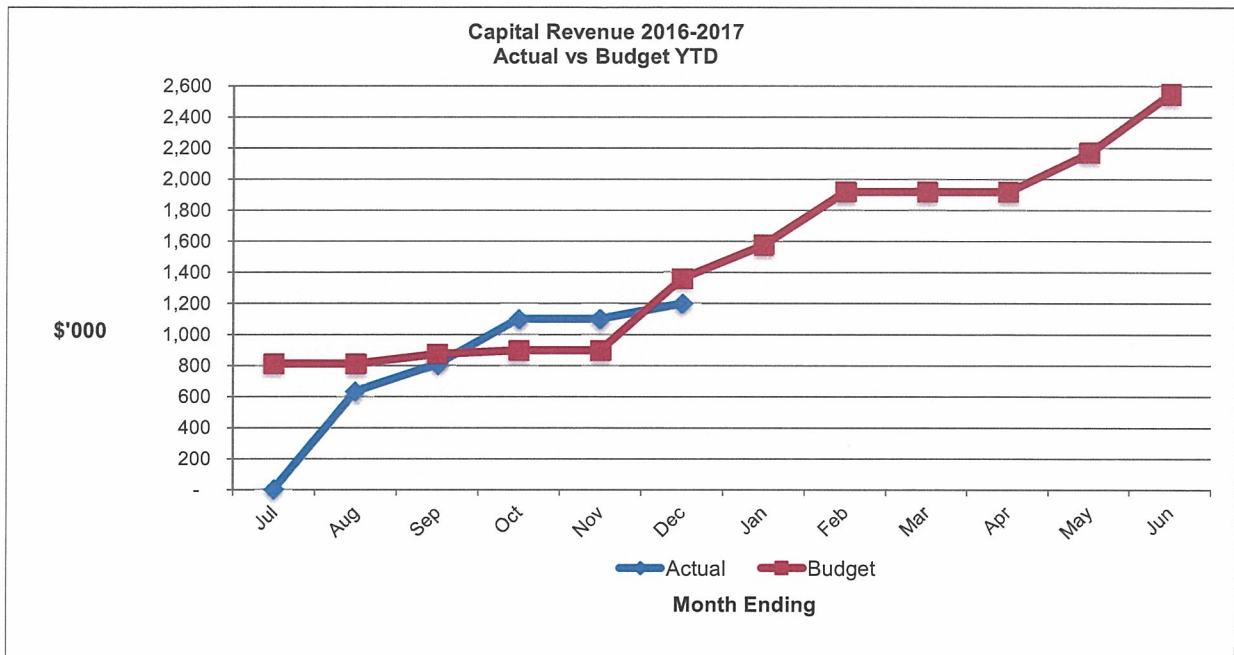
CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAMME
AS AT 31 DECEMBER 2016



	Adopted Budget 2016/17 \$	Revised Budget 2016/17 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance Dec-16 \$	YTD Variance Dec-16 %
REVENUE						
Governance	84,830	84,830	29,688	31,872	2,184	7%
General Purpose Funding	2,353,750	2,353,750	1,411,646	1,469,316	57,670	4%
Law, Order, Public Safety	188,560	188,560	94,966	96,943	1,977	2%
Health	342,260	342,260	264,098	259,417	(4,681)	-2%
Education and Welfare	323,200	323,200	210,445	187,451	(22,994)	-11%
Community Amenities	1,399,610	1,399,610	817,762	718,840	(98,922)	-12%
Recreation and Culture	10,619,695	10,619,695	5,436,600	4,816,477	(620,123)	-11%
Transport	10,729,935	10,586,157	5,270,617	4,856,452	(414,165)	-8%
Economic Services	344,100	344,100	178,474	124,434	(54,040)	-30%
Other Property and Services	1,129,466	1,129,466	139,364	564,834	425,470	305%
	27,515,406	27,371,628	13,853,660	13,126,037	(727,623)	-5%
EXPENDITURE						
Governance	(3,416,130)	(3,473,130)	(1,674,283)	(1,515,462)	158,821	-9%
General Purpose Funding	(644,490)	(644,490)	(338,301)	(316,081)	22,220	-7%
Law, Order, Public Safety	(1,432,490)	(1,432,490)	(722,308)	(632,721)	89,587	-12%
Health	(1,275,145)	(1,275,145)	(609,552)	(503,057)	106,495	-17%
Education and Welfare	(1,202,370)	(1,202,370)	(572,223)	(504,377)	67,846	-12%
Community Amenities	(10,927,900)	(10,927,900)	(5,456,797)	(4,574,411)	882,386	-16%
Recreation and Culture	(22,462,555)	(22,462,555)	(11,323,715)	(10,550,079)	773,636	-7%
Transport	(12,200,175)	(12,200,175)	(6,286,951)	(5,950,498)	336,453	-5%
Economic Services	(752,500)	(752,500)	(386,962)	(314,648)	72,314	-19%
Other Property and Services	(1,990,540)	(1,990,540)	(982,475)	(877,912)	104,563	-11%
	(56,304,295)	(56,361,295)	(28,353,567)	(25,739,247)	2,614,321	-9%
FUNDING BALANCE ADJUSTMENT						
Add Deferred Rates Adjustment	0	0	0	49,772	49,772	0%
Add Back Depreciation	10,087,180	10,087,180	5,043,516	4,857,113	(186,403)	-4%
(Profit)/Loss on Asset Disposals	(1,020,686)	(1,020,686)	(102,720)	(467,166)	(364,446)	355%
"Percent for Art" and "Cash in Lieu"	1,544,740	1,544,740	0	0	0	0%
Funds Adjustment						
NET OPERATING (EXCLUDING RATES)	(18,177,655)	(18,378,433)	(9,559,111)	(8,173,491)	1,385,620	-14%
CAPITAL REVENUE						
Proceeds from Disposal of assets	1,450,166	1,450,166	503,500	585,800	82,300	16%
Proceeds of New Loan	0	0	0	0	0	0%
Transfers from Reserves	1,310,020	1,235,807	580,789	311,306	(269,483)	-46%
	2,760,186	2,685,973	1,084,289	897,106	(187,183)	-17%
CAPITAL EXPENDITURE						
Purchase of Buildings	(1,597,398)	(1,613,374)	(831,260)	(821,943)	9,317	-1%
Purchase Infrastructure Assets	(7,890,080)	(7,446,414)	(3,564,772)	(2,376,648)	1,188,124	-33%
Purchase Plant and Equipment	(3,537,050)	(3,590,209)	(1,341,459)	(993,205)	348,254	-26%
Purchase Furniture and Equipment	(737,070)	(733,670)	(639,070)	(148,834)	490,236	-77%
Repayments Loan Capital	(818,840)	(818,840)	(399,817)	(399,817)	0	0%
Transfers to Reserves	(5,337,045)	(5,337,045)	(2,982,551)	(1,785,773)	1,196,778	-40%
	(19,917,483)	(19,539,552)	(9,758,929)	(6,526,220)	3,232,709	-33%
NET CAPITAL	(17,157,297)	(16,853,579)	(8,674,640)	(5,629,115)	3,045,525	-35%
TOTAL NET OPERATING AND CAPITAL						
	(35,334,952)	(35,232,012)	(18,233,751)	(13,802,606)	4,431,145	-24%
Rates	31,075,530	31,075,530	30,800,530	31,143,373	342,842	1%
Add: Opening Funding Surplus/(Deficit)	4,259,422	4,259,422	4,259,422	4,251,223	(8,198)	0%
CLOSING SURPLUS/(DEFICIT) C/F	0	102,940	16,826,201	21,591,990	4,765,788	28%

CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAMME - GRAPH
 AS AT 31 DECEMBER 2016





CITY OF VINCENT
NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME
BY NATURE AND TYPE
AS AT 31 DECEMBER 2016



	Revised Budget	YTD Budget	YTD Actual	YTD Variance	YTD Variance
	2016/17	Dec-16	Dec-16	Dec-16	Dec-16
	\$	\$	\$	\$	%
REVENUE					
Rates	31,075,530	30,800,530	31,143,373	342,843	1%
Operating Grants, Subsidies and Contributions	1,643,565	815,941	691,703	(124,238)	-15%
Fees and Charges	19,937,890	10,320,785	9,551,239	(769,546)	-7%
Interest Earnings	864,460	557,686	576,320	18,634	3%
Other Revenue	1,493,420	833,482	640,374	(193,108)	-23%
	55,014,865	43,328,424	42,603,009	(725,415)	-2%
EXPENDITURE					
Employee Costs	(25,112,680)	(12,557,475)	(12,089,786)	467,689	-4%
Materials and Contracts	(17,025,930)	(8,725,838)	(7,478,016)	1,247,822	-14%
Utilities Charges	(1,947,070)	(919,872)	(845,082)	74,790	-8%
Interest Expenses	(1,048,240)	(474,616)	(474,614)	2	0%
Insurance Expenses	(908,370)	(453,618)	(437,073)	16,545	-4%
Depreciation on Non-Current Assets	(10,087,180)	(5,043,516)	(4,857,113)	186,403	-4%
Other Expenditure	(227,795)	(174,602)	443,108	617,710	-354%
	(56,357,265)	(28,349,537)	(25,738,576)	2,610,961	-9%
Non-Operating Grants, Subsidies and Contributions	2,407,577	1,219,016	1,198,563	(20,453)	-2%
Profit on Asset Disposals	1,024,716	106,750	467,837	361,087	338%
Loss on Asset Disposals	(4,030)	(4,030)	(671)	3,359	0%
	3,428,263	1,321,736	1,665,729	343,993	26%
NET RESULT	2,085,863	16,300,623	18,530,163	2,229,540	14%
OTHER COMPREHENSIVE INCOME					
Changes on Revaluation of Non-Current Assets	-	-	-	-	0%
TOTAL OTHER COMPREHENSIVE INCOME	2,085,863	16,300,623	18,530,163	2,229,540	14%
TOTAL COMPREHENSIVE INCOME	2,085,863	16,300,623	18,530,163	2,229,540	14%

**CITY OF VINCENT
NOTE 3 - NET CURRENT FUNDING POSITION
AS AT 31 DECEMBER 2016**



	Actual 2016/17 \$	Actual 2015/16 \$
Current Assets		
Cash - Unrestricted	19,411,722	10,278,100
Cash - Restricted Reserves	7,695,882	6,221,416
Trade and Other Receivables - Rates	7,513,149	(17,656)
Trade and Other Receivables - Other Debtors	4,065,972	3,599,456
Inventories	261,285	170,061
Total Current Assets	<u>38,948,011</u>	<u>20,251,377</u>
Less: Current Liabilities		
Sundry and Other Creditors	(6,049,325)	(6,523,396)
Provisions - Current	(3,610,816)	(3,255,342)
Total Current Liabilities	<u>(9,660,141)</u>	<u>(9,778,737)</u>
Less:		
Reserves - Restricted Cash	(7,695,882)	(6,221,416)
Net Current Funding Position	<u><u>21,591,988</u></u>	<u><u>4,251,223</u></u>

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	Original Budget 2016-2017 \$	December 2016 Budget YTD \$	December 2016 Actual YTD \$	% YTD Budget
<u>Operating Revenue By Service Area</u>				
Chief Executive Officer	(200)	(102)	(37)	36%
Other Governance	(26,950)	(972)	(1,205)	124%
Human Resources	(55,950)	(27,972)	(29,594)	106%
Director Corporate Services	(1,838,940)	(960,990)	(1,018,331)	106%
Rates Services	(31,686,790)	(31,302,830)	(31,674,226)	101%
Finance Services	(950)	(474)	(1,117)	236%
Information Systems	(950)	(474)	(290)	61%
Record Management	(1,310)	(222)	(1,035)	466%
Beatty Park Leisure Centre	(7,970,620)	(3,986,660)	(3,621,760)	91%
Library & Local History Services	(32,320)	(16,740)	(12,489)	75%
Community Development	(150,095)	(131,731)	(114,646)	87%
Ranger Services	(8,323,880)	(4,176,580)	(3,797,398)	91%
Health Services	(335,160)	(256,998)	(254,165)	99%
Statutory Planning Services	(1,011,650)	(505,830)	(374,144)	74%
Compliance Services	(46,270)	(8,136)	(45,870)	564%
Policy and Place Services	(12,220)	(6,110)	(8,313)	136%
Building Services	(340,940)	(175,474)	(124,651)	71%
Engineering Design Services	(65,950)	(18,153)	(21,091)	116%
Environment Services	(12,500)	(6,252)	(7,905)	126%
Parks Services	(2,672,430)	(1,394,484)	(1,156,157)	83%
Waste Management Services	(281,370)	(279,634)	(267,158)	96%
Works & Operations Services	(147,420)	(71,606)	(71,426)	100%
Operating Revenue By Service Area Total	(55,014,865)	(43,328,424)	(42,603,009)	98%
<u>Operating Expenditure By Service Area</u>				
Chief Executive Officer	2,588,875	1,270,613	1,127,231	89%
Other Governance	828,305	375,698	320,238	85%
Human Resources	55,950	27,972	29,594	106%
Director Corporate Services	93,550	53,468	32,516	61%
Rates Services	644,490	338,301	316,081	93%
Finance Services	950	474	1,117	236%
Information Systems	950	474	290	61%
Record Management	1,310	222	1,035	466%
Beatty Park Leisure Centre	8,427,930	4,220,087	3,891,082	92%
Customer Services	0	0	(0)	0%
Marketing and Communications	0	0	38,398	100%
Director Community Engagement	0	0	(0)	0%
Library & Local History Services	1,801,625	904,863	856,576	95%
Community Development	1,947,180	973,142	664,323	68%
Ranger Services	6,454,335	3,456,457	2,844,165	82%
Community Safety Services	342,565	172,010	130,892	76%
Director Development Services	0	0	0	0%
Health Services	1,275,145	609,552	502,554	82%
Statutory Planning Services	2,303,545	1,205,052	1,043,582	87%
Compliance Services	679,120	326,273	271,612	83%
Policy and Place Services	1,716,590	852,469	644,313	76%
Building Services	717,000	360,462	303,158	84%
Director Technical Services	0	0	0	0%
Engineering Design Services	2,230,165	1,086,053	988,974	91%
Environment Services	356,665	170,739	174,138	102%
Parks Services	13,700,570	6,914,561	6,929,181	100%
Waste Management Services	5,562,335	2,739,073	2,309,227	84%
Works & Operations Services	4,628,115	2,291,522	2,318,297	101%
Operating Expenditure By Service Area Total	56,357,265	28,349,537	25,738,576	91%



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Chief Executive Officer						
Chief Executive Officer Expenditure						
Employee Costs	684,050	342,022	349,185	7,163	2%	
Other Employee Costs	68,830	36,913	45,394	8,481	23%	
Other Expenses	601,860	301,330	173,318	(128,012)	-42%	\$45k under in Legal Cost as not yet required and \$93k timing variance on Management Programmes.
Chief Executive Officer Expenditure Total	1,354,740	680,265	567,897	(112,368)	-17%	
Chief Executive Officer Indirect Costs						
Allocations	(1,354,740)	(680,265)	(567,897)	112,368	-17%	
Chief Executive Officer Indirect Costs Total	(1,354,740)	(680,265)	(567,897)	112,368	-17%	
Chief Executive Officer Total	0	0	(0)	(0)	(0)	
Members of Council						
Members Of Council Revenue						
Revenue	(200)	(102)	(37)	65	-64%	
Members Of Council Revenue Total	(200)	(102)	(37)	65	-64%	
Members Of Council Expenditure						
Employee Costs	77,500	38,747	38,302	(445)	-1%	
Other Employee Costs	5,000	1,229	198	(1,031)	-84%	
Other Expenses	479,400	211,194	190,977	(20,217)	-10%	
Members Of Council Expenditure Total	561,900	251,170	229,477	(21,693)	-9%	
Members Of Council Indirect Costs						
Allocations	2,026,975	1,019,443	897,754	(121,689)	-12%	
Members Of Council Indirect Costs Total	2,026,975	1,019,443	897,754	(121,689)	-12%	
Members of Council Total	2,588,675	1,270,511	1,127,194	(143,317)	-11%	

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
Other Governance						
Other Governance Revenue						
Revenue	(26,950)	(972)	(1,205)	(233)	24%	
Other Governance Revenue Total	(26,950)	(972)	(1,205)	(233)	24%	
Other Governance Expenditure						
Employee Costs	331,070	165,535	147,818	(17,717)	-11%	Transfer of a position to Director Corporate Services. Budget to be adjusted in mid-year budget review.
Other Employee Costs	4,000	2,000	3,343	1,343	67%	
Other Expenses	249,510	85,856	62,419	(23,437)	-27%	\$18k Advertising costs not yet required.
Other Governance Expenditure Total	584,580	253,391	213,580	(39,811)	-16%	
Other Governance Indirect Costs						
Allocations	243,725	122,307	106,658	(15,649)	-13%	
Other Governance Indirect Costs Total	243,725	122,307	106,658	(15,649)	-13%	
Other Governance Total	801,355	374,726	319,033	(55,693)	-15%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Human Resources						
Human Resources Revenue						
Revenue	(55,950)	(27,972)	(29,594)	(1,622)	6%	
Human Resources Revenue Total	(55,950)	(27,972)	(29,594)	(1,622)	6%	
Human Resources Expenditure						
Employee Costs	686,290	343,145	263,511	(79,634)	-23%	Variance due to 2 positions still vacant and \$27k not yet required for paid parental leave provision.
Other Employee Costs	101,960	50,988	27,145	(23,843)	-47%	\$11k not yet required for training courses and various positive variances that are not individually material.
Other Expenses	82,580	46,744	89,718	42,974	92%	\$51k over on Legal cost.
Human Resources Expenditure Total	870,830	440,877	380,375	(60,502)	-14%	
Human Resources Indirect Costs						
Allocations	(814,880)	(412,905)	(350,781)	62,124	-15%	
Human Resources Indirect Costs Total	(814,880)	(412,905)	(350,781)	62,124	-15%	
Human Resources Total	0	0	0	(0)		
Director Corporate Services						
Director Corporate Services Expenditure						
Employee Costs	310,380	155,190	161,785	6,595	4%	
Other Employee Costs	12,690	4,878	4,975	97	2%	
Other Expenses	53,840	29,922	1,431	(28,491)	-95%	\$28k not yet required for consultants.
Director Corporate Services Expenditure Total	376,910	189,990	168,191	(21,799)	-11%	
Director Corporate Services Indirect Costs						
Allocations	(376,910)	(189,990)	(168,191)	21,799	-11%	
Director Corporate Services Indirect Costs Total	(376,910)	(189,990)	(168,191)	21,799	-11%	
Director Corporate Services Total	0	0	(0)	(0)		



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Insurance Premium</u>						
Insurance Premium Expenditure	908,370	453,618	437,073	(16,545)	-4%	
Other Expenses				(16,545)	-4%	
Insurance Premium Expenditure Total	908,370	453,618	437,073	(16,545)	-4%	
<u>Insurance Premium Recovery</u>						
Insurance Premium Recovery Allocations	(908,370)	(453,618)	(437,073)	16,545	-4%	
Insurance Premium Recovery Total	(908,370)	(453,618)	(437,073)	16,545	-4%	
Insurance Premium Total	0	0	0	0		
<u>Insurance Claim</u>						
Insurance Claim Recoup Revenue	(25,000)	(9,500)	(41,199)	(31,699)	334%	
Insurance Claim Recoup Total	(25,000)	(9,500)	(41,199)	(31,699)	334%	
<u>Insurance Claim Expenditure</u>						
Insurance Claim Expenditure Other Expenses	40,000	19,998	5,488	(14,510)	-73%	
Insurance Claim Expenditure Total	40,000	19,998	5,488	(14,510)	-73%	
Insurance Claim Total	15,000	10,498	(35,710)	(46,208)	-440%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Mindarie Regional Council						
Mindarie Regional Council Revenue						
Revenue	(71,450)	(42,144)	(38,670)	3,474	-8%	
Mindarie Regional Council Revenue Total	(71,450)	(42,144)	(38,670)	3,474	-8%	
Mindarie Regional Council Expenditure						
Other Expenses	53,550	33,470	27,028	(6,442)	-19%	
Mindarie Regional Council Expenditure Total	53,550	33,470	27,028	(6,442)	-19%	
Mindarie Regional Council Total	(17,900)	(8,674)	(11,642)	(2,968)	34%	
General Purpose Revenue						
General Purpose Revenue						
Revenue	(1,742,490)	(909,346)	(938,463)	(29,117)	3%	
General Purpose Revenue Total	(1,742,490)	(909,346)	(938,463)	(29,117)	3%	
General Purpose Revenue Total	(1,742,490)	(909,346)	(938,463)	(29,117)	3%	



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Rates Services						
Rates Services Revenue						
Revenue	(31,686,790)	(31,302,830)	(31,674,226)	(371,396)	1%	
Rates Services Revenue Total	(31,686,790)	(31,302,830)	(31,674,226)	(371,396)	1%	
Rates Services Expenditure						
Employee Costs	268,920	134,455	110,181	(24,274)	-18%	Variance as employee was on extended annual leave which was paid from provisions account.
Other Employee Costs	1,400	1,198	6,182	4,984	416%	
Other Expenses	182,870	105,424	112,290	6,866	7%	
Rates Services Expenditure Total	453,190	241,077	228,653	(12,424)	-5%	
Rates Services Indirect Costs						
Allocations	191,300	97,224	87,429	(9,795)	-10%	
Rates Services Indirect Costs Total	191,300	97,224	87,429	(9,795)	-10%	
Rates Services Total	(31,042,300)	(30,964,529)	(31,358,145)	(393,616)	1%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Finance Services						
Finance Services Revenue						
Revenue	(950)	(474)	(1,117)	(643)	136%	
Finance Services Revenue Total	(950)	(474)	(1,117)	(643)	136%	
Finance Services Expenditure						
Employee Costs	740,560	370,276	357,178	(13,098)	-4%	
Other Employee Costs	14,810	4,908	2,706	(2,202)	-45%	
Other Expenses	65,680	17,088	18,103	1,015	6%	
Finance Services Expenditure Total	821,050	392,272	377,987	(14,285)	-4%	
Finance Services Indirect Costs						
Allocations	(820,100)	(391,798)	(376,870)	14,928	-4%	
Finance Services Indirect Costs Total	(820,100)	(391,798)	(376,870)	14,928	-4%	
Finance Services Total	0	0	0	0	0	



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Information Technology						
Information Technology Revenue						
Revenue	(950)	(474)	(290)	184	-39%	
Information Technology Revenue Total	(950)	(474)	(290)	184	-39%	
Information Technology Expenditure						
Employee Costs	315,180	157,592	119,627	(37,965)	-24%	IT Support Officer position vacant. Savings utilised to hire agency labour.
Other Employee Costs	9,330	2,910	58,134	55,224	1898%	Agency labour to fill the vacant position.
Other Expenses	983,260	567,538	431,482	(136,056)	-24%	\$119k timing variance on Hardware/Software maintenance and upgrade; \$10k savings on Consultants.
Information Technology Expenditure Total	1,307,770	728,040	609,242	(118,798)	-16%	
Information Technology Indirect Costs						
Allocations	(1,306,820)	(727,566)	(608,952)	118,614	-16%	
Information Technology Indirect Costs Total	(1,306,820)	(727,566)	(608,952)	118,614	-16%	
Information Technology Total	0	0	(0)	(0)	(0)	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Records Management</u>						
Records Management Revenue						
Revenue	(1,310)	(222)	(1,035)	(813)	366%	
Records Management Revenue Total	(1,310)	(222)	(1,035)	(813)	366%	
Records Management Expenditure						
Employee Costs	260,890	130,454	114,753	(15,701)	-12%	Variance as employee was on extended annual leave beginning of the year. This is partially offset by agency labour.
Other Employee Costs	600	294	8,990	8,696	2958%	Agency Labour costs - budget to be adjusted in mid-year budget review.
Other Expenses	31,140	22,686	7,547	(15,139)	-67%	\$15k on Contractors not yet required.
Records Management Expenditure Total	292,630	153,434	131,289	(22,145)	-14%	
Records Management Indirect Costs						
Allocations	(291,320)	(153,212)	(130,254)	22,958	-15%	
Records Management Indirect Costs Total	(291,320)	(153,212)	(130,254)	22,958	-15%	
Records Management Total	0	0	0	0	0	
<u>Director Community Services</u>						
Director Community Services Expenditure						
Employee Costs	373,040	186,518	198,078	11,560	6%	
Other Employee Costs	12,410	5,273	6,158	885	17%	
Other Expenses	3,240	1,622	1,238	(384)	-24%	
Director Community Services Expenditure Total	388,690	193,413	205,474	12,061	6%	
Director Community Services Indirect Costs						
Allocations	(388,690)	(193,413)	(205,474)	(12,061)	6%	
Director Community Services Indirect Costs Total	(388,690)	(193,413)	(205,474)	(12,061)	6%	
Director Community Services Total	0	0	(0)	(0)	(0)	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Marketing and Communications Expenditure						
Marketing and Communications Expenditure	0	0	38,398	38,398		New service area created as part of restructure.
Marketing and Communications Expenditure Total	0	0	38,398	38,398		
Marketing and Communications Expenditure Total	0	0	38,398	38,398		
Customer Service Centre						
Customer Services Centre Expenditure						
Employee Costs	459,700	229,855	231,101	1,246	1%	
Other Employee Costs	3,200	500	2,398	1,898	380%	
Other Expenses	46,330	23,016	15,833	(7,183)	-31%	
Customer Services Centre Expenditure Total	509,230	253,371	249,332	(4,039)	-2%	
Customer Services Centre Indirect Costs						
Allocations	(509,230)	(253,371)	(249,332)	4,039	-2%	
Customer Services Centre Indirect Costs Total	(509,230)	(253,371)	(249,332)	4,039	-2%	
Customer Service Centre Total	0	0	(0)	0		

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Beatty Park Leisure Centre Administration						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(2,661,850)	(1,313,396)	(1,154,904)	158,492	-12%	Revenue lower than estimated due to extended cold weather.
Beatty Park Leisure Centre Admin Revenue Total	(2,661,850)	(1,313,396)	(1,154,904)	158,492	-12%	
Beatty Park Leisure Centre Admin Indirect Revenue						
Allocations	2,661,850	1,313,396	1,154,904	(158,492)	-12%	
Beatty Park Leisure Centre Admin Indirect Revenue Total	2,661,850	1,313,396	1,154,904	(158,492)	-12%	
Beatty Park Leisure Centre Admin Expenditure						
Employee Costs	836,160	418,082	410,123	(7,959)	-2%	
Other Employee Costs	21,570	8,498	4,503	(3,995)	-47%	
Other Expenses	300,820	173,710	126,852	(46,858)	-27%	Timing variance on consultants cost for conservation plan update. Consultant is appointed, and estimated to take 2-3 months to complete.
Beatty Park Leisure Centre Admin Expenditure Total	1,158,550	600,290	541,478	(58,812)	-10%	
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(1,158,550)	(600,290)	(541,478)	58,812	-10%	
Beatty Park Leisure Centre Admin Indirect Costs Total	(1,158,550)	(600,290)	(541,478)	58,812	-10%	
Beatty Park Leisure Centre Administration Total	0	0	0	0	0	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Beatty Park Leisure Centre Building						
Beatty Park Leisure Centre Building Revenue	(158,400)	(79,458)	(78,938)	520	-1%	
Beatty Park Leisure Centre Building Revenue Total	(158,400)	(79,458)	(78,938)	520	-1%	
Beatty Park Leisure Centre Occupancy Costs	389,210	191,613	125,917	(65,696)	-34%	No major maintenance required.
Building Maintenance	40,000	19,998	392	(19,606)	-98%	Made up of various positive variances that are not individually material.
Other Expenses	1,684,940	837,057	732,952	(104,105)	-12%	\$88k positive variance on plant & equipment depreciation expense after revaluation, and \$9k savings on gas charges as geothermal is working better than expected.
Beatty Park Leisure Centre Occupancy Costs Total	2,114,150	1,048,668	859,261	(189,407)	-18%	
Beatty Park Leisure Centre Indirect Costs						
Allocations	(1,955,750)	(969,210)	(780,324)	188,886	-19%	
Beatty Park Leisure Centre Indirect Costs Total	(1,955,750)	(969,210)	(780,324)	188,886	-19%	
Beatty Park Leisure Centre Building Total	0	0	(0)	(0)	(0)	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Swimming Pool Areas						
Swimming Pool Areas Revenue						
Revenue	(1,855,530)	(882,985)	(827,365)	55,620	-6%	
Swimming Pool Areas Revenue Total	(1,855,530)	(882,985)	(827,365)	55,620	-6%	
Swimming Pool Areas Indirect Revenue						
Allocations	(422,970)	(208,699)	(183,514)	25,185	-12%	
Swimming Pool Areas Indirect Revenue Total	(422,970)	(208,699)	(183,514)	25,185	-12%	
Swimming Pool Areas Expenditure						
Employee Costs	1,043,530	521,765	456,724	(65,041)	-12%	Less staff required due to reduced patronage resulting from extended cold weather.
Other Employee Costs	20,500	11,860	12,671	811	7%	
Other Expenses	215,260	112,471	93,157	(19,314)	-17%	Savings on water treatment chemicals due to lower pool usage and water evaporation.
Swimming Pool Areas Expenditure Total	1,279,290	646,096	562,552	(83,544)	-13%	
Swimming Pool Areas Indirect Costs						
Allocations	2,370,315	1,194,591	1,009,259	(185,332)	-16%	
Swimming Pool Areas Indirect Costs Total	2,370,315	1,194,591	1,009,259	(185,332)	-16%	
Swimming Pool Areas Total	1,371,105	749,003	560,932	(188,071)	-25%	



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Swim School						
Swim School Revenue						
Revenue	(1,592,340)	(854,635)	(792,011)	62,624	-7%	
Swim School Revenue Total	(1,592,340)	(854,635)	(792,011)	62,624	-7%	
Swim School Indirect Revenue						
Allocations	(3,190)	(1,576)	(1,386)	190	-12%	
Swim School Indirect Revenue Total	(3,190)	(1,576)	(1,386)	190	-12%	
Swim School Expenditure						
Employee Costs	842,390	421,190	456,399	35,209	8%	
Other Employee Costs	5,500	2,750	1,870	(880)	-32%	
Other Expenses	40,510	20,512	12,920	(7,592)	-37%	
Swim School Expenditure Total	888,400	444,452	471,189	26,737	6%	
Swim School Indirect Costs						
Allocations	196,880	100,467	88,511	(11,956)	-12%	
Swim School Indirect Costs Total	196,880	100,467	88,511	(11,956)	-12%	
Swim School Total	(510,250)	(311,292)	(233,698)	77,594	-25%	

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Café						
Cafe Revenue						
Revenue	(685,100)	(362,850)	(320,594)	42,256	-12%	Reduced patronage resulting from extended cold weather.
Cafe Revenue Total	(685,100)	(362,850)	(320,594)	42,256	-12%	
Cafe Indirect Revenue						
Allocations	(3,190)	(1,576)	(1,386)	190	-12%	
Cafe Indirect Revenue Total	(3,190)	(1,576)	(1,386)	190	-12%	
Cafe Expenditure						
Employee Costs	393,870	196,935	185,947	(10,988)	-6%	
Other Employee Costs	2,750	1,989	1,009	(980)	-49%	
Other Expenses	306,890	144,398	131,149	(13,249)	-9%	
Cafe Expenditure Total	703,510	343,322	318,105	(25,217)	-7%	
Cafe Indirect Costs						
Allocations	105,370	53,274	46,206	(7,068)	-13%	
Cafe Indirect Costs Total	105,370	53,274	46,206	(7,068)	-13%	
Café Total	120,590	32,170	42,331	10,161	32%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Retail						
Retail Revenue						
Revenue	(480,000)	(230,322)	(233,747)	(3,425)	1%	
Retail Revenue Total	(480,000)	(230,322)	(233,747)	(3,425)	1%	
Retail Indirect Revenue						
Allocations	(530)	(261)	(231)	30	-12%	
Retail Indirect Revenue Total	(530)	(261)	(231)	30	-12%	
Retail Expenditure						
Employee Costs	70,650	35,320	27,135	(8,185)	-23%	
Other Employee Costs	2,000	1,150	0	(1,150)	-100%	
Other Expenses	247,045	99,433	101,468	2,035	2%	
Retail Expenditure Total	319,695	135,903	128,604	(7,299)	-5%	
Retail Indirect Costs						
Allocations	81,950	41,635	36,131	(5,504)	-13%	
Retail Indirect Costs Total	81,950	41,635	36,131	(5,504)	-13%	
Retail Total	(78,885)	(53,045)	(69,243)	(16,198)	31%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Health and Fitness						
Health and Fitness Revenue						
Revenue	(273,000)	(131,917)	(100,337)	31,580	-24%	Lower revenue on personal training due to increased competition in the market.
Health and Fitness Revenue Total	(273,000)	(131,917)	(100,337)	31,580	-24%	
Health and Fitness Indirect Revenue						
Allocations	(1,477,870)	(729,199)	(641,203)	87,996	-12%	
Health and Fitness Indirect Revenue Total	(1,477,870)	(729,199)	(641,203)	87,996	-12%	
Health and Fitness Expenditure						
Employee Costs	570,950	285,476	253,722	(31,754)	-11%	Reduced personal training requirements and gym floor staff.
Other Employee Costs	8,500	4,250	2,881	(1,369)	-32%	
Other Expenses	240,260	136,810	177,903	41,093	30%	Extension of gym cardio lease to allow for tender advertisement and review.
Health and Fitness Expenditure Total	819,710	426,536	434,506	7,970	2%	
Health and Fitness Indirect Costs						
Allocations	541,240	273,690	235,007	(38,683)	-14%	
Health and Fitness Indirect Costs Total	541,240	273,690	235,007	(38,683)	-14%	
Health and Fitness Total	(389,920)	(160,890)	(72,027)	88,863	-55%	

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Group Fitness						
Group Fitness Revenue						
Revenue	(185,300)	(92,652)	(79,378)	13,274	-14%	Lower revenue on fitness classes than estimated.
Group Fitness Revenue Total	(185,300)	(92,652)	(79,378)	13,274	-14%	
Group Fitness Indirect Revenue						
Allocations	(501,490)	(247,445)	(217,584)	29,861	-12%	
Group Fitness Indirect Revenue Total	(501,490)	(247,445)	(217,584)	29,861	-12%	
Group Fitness Expenditure						
Employee Costs	169,290	84,648	114,323	29,675	35%	Additional staff required due to new classes (GRIT and Yoga).
Other Employee Costs	1,000	1,000	131	(869)	-87%	
Other Expenses	136,380	62,449	65,039	2,590	4%	
Group Fitness Expenditure Total	306,670	148,097	179,494	31,397	21%	
Group Fitness Indirect Costs						
Allocations	169,850	85,990	73,063	(12,927)	-15%	
Group Fitness Indirect Costs Total	169,850	85,990	73,063	(12,927)	-15%	
Group Fitness Total	(210,270)	(106,010)	(44,404)	61,606	-58%	



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance		Variance Commentary
					\$	%	
<u>Aqua Fitness</u>							
Aqua Fitness Revenue							
Revenue	(36,000)	(15,469)	(11,625)	3,844	-25%		
Aqua Fitness Revenue Total	(36,000)	(15,469)	(11,625)	3,844	-25%		
Aqua Fitness Indirect Revenue							
Allocations	(211,880)	(104,545)	(91,930)	12,615	-12%		
Aqua Fitness Indirect Revenue Total	(211,880)	(104,545)	(91,930)	12,615	-12%		
Aqua Fitness Expenditure							
Employee Costs	35,700	17,848	16,660	(1,188)	-7%		
Other Employee Costs	250	250	0	(250)	-100%		
Other Expenses	7,730	4,894	3,357	(1,537)	-31%		
Aqua Fitness Expenditure Total	43,680	22,992	20,017	(2,975)	-13%		
Aqua Fitness Indirect Costs							
Allocations	102,890	52,775	46,126	(6,649)	-13%		
Aqua Fitness Indirect Costs Total	102,890	52,775	46,126	(6,649)	-13%		
Aqua Fitness Total	(101,310)	(44,247)	(37,412)	6,835	-15%		

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance		Variance %	Variance Commentary
				\$	%		
Creche							
Creche Revenue							
Revenue	(43,100)	(22,976)	(22,862)	114	0%		
Creche Revenue Total	(43,100)	(22,976)	(22,862)	114	0%		
Creche Indirect Revenue							
Allocations	(40,730)	(20,095)	(17,670)	2,425	-12%		
Creche Indirect Revenue Total	(40,730)	(20,095)	(17,670)	2,425	-12%		
Creche Expenditure							
Employee Costs	240,490	120,243	120,199	(44)	0%		
Other Employee Costs	1,650	959	670	(289)	-30%		
Other Expenses	1,400	694	379	(315)	-45%		
Creche Expenditure Total	243,540	121,896	121,248	(648)	-1%		
Creche Indirect Costs							
Allocations	96,540	48,913	42,127	(6,786)	-14%		
Creche Indirect Costs Total	96,540	48,913	42,127	(6,786)	-14%		
Creche Total	256,250	127,738	122,843	(4,895)	-4%		
Cycling Fitness							
Cycling Fitness Expenditure							
Employee Costs	0	0	0	0	0		
Other Expenses	0	0	0	0	0		
Cycling Fitness Expenditure Total	0	0	0	0	0		
Cycling Fitness Total	0	0	0	0	0		

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Recreation, Arts and Culture						
Recreation, Arts and Culture Revenue	(45,115)	(35,743)	(26,461)	9,282	-26%	
Recreation, Arts and Culture Revenue Total	(45,115)	(35,743)	(26,461)	9,282	-26%	
Recreation, Arts and Culture Expenditure	430,400	215,201	152,680	(62,521)	-29%	Savings on positions being vacant and one position currently part time.
Employee Costs	7,040	3,522	2,087	(1,435)	-41%	
Other Employee Costs	554,565	268,590	97,633	(170,957)	-64%	Timing variance on consultants, events and recreation programmes.
Recreation, Arts and Culture Expenditure Total	992,005	487,313	252,399	(234,914)	-48%	
Recreation, Arts and Culture Indirect Costs	220,965	112,413	105,980	(6,433)	-6%	
Allocations	220,965	112,413	105,980	(6,433)	-6%	
Recreation, Arts and Culture Indirect Costs Total						
Recreation, Arts and Culture Total	1,167,855	563,983	331,918	(232,065)	-41%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Senior, Disability and Youth Services</u>						
Senior, Disability and Youth Services Revenue	(29,980)	(20,988)	(13,261)	7,727	-37%	
Revenue	(29,980)	(20,988)	(13,261)	7,727	-37%	
Senior, Disability and Youth Services Revenue Total						
Senior, Disability and Youth Services Expenditure	271,870	135,936	152,067	16,131	12%	Vacant positions anticipated to be filled in Apr17/May17.
Employee Costs	5,270	2,632	1,870	(762)	-29%	
Other Employee Costs	263,180	136,217	52,984	(83,233)	-61%	Payment homelessness grant expected in Jan17; Timing variance on consultants expense - proceeding to RFQ for Leederville Masterplan, Community Partnerships Strategy likely to be postponed into next financial year.
Other Expenses						
Senior, Disability and Youth Services Expenditure Total	540,320	274,785	206,921	(67,864)	-25%	
Senior, Disability and Youth Serv Indirect Costs	190,390	96,879	90,466	(6,413)	-7%	
Allocations	190,390	96,879	90,466	(6,413)	-7%	
Senior, Disability and Youth Serv Indirect Costs Total	190,390	96,879	90,466	(6,413)	-7%	
Senior, Disability and Youth Services Total	700,730	350,676	284,126	(66,550)	-19%	
<u>Leederville Gardens Retirement Village Revenue</u>						
Leederville Gardens Retirement Village Revenue	(75,000)	(75,000)	(74,923)	77	0%	
Revenue	(75,000)	(75,000)	(74,923)	77	0%	
Leederville Gardens Retirement Village Revenue Total	(75,000)	(75,000)	(74,923)	77	0%	
<u>Leederville Gardens Retirement Village Revenue Total</u>	(75,000)	(75,000)	(74,923)	77	0%	
<u>Leederville Gardens Retirement Village Expenditure</u>						
Leederville Gardens Retirement Village Expenditure	3,500	1,752	8,556	6,804	388%	
Other Expenses	3,500	1,752	8,556	6,804	388%	
Leederville Gardens Retirement Village Expenditure Total	3,500	1,752	8,556	6,804	388%	
Leederville Gardens Retirement Village Expenditure Total	3,500	1,752	8,556	6,804	388%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Library Services						
Library Services Revenue						
Revenue	(32,320)	(16,740)	(12,489)	4,251	-25%	
Library Services Revenue Total	(32,320)	(16,740)	(12,489)	4,251	-25%	
Library Services Expenditure						
Employee Costs	922,460	461,230	475,937	14,707	3%	
Other Employee Costs	14,360	7,182	8,047	865	12%	
Other Expenses	92,600	46,302	41,533	(4,769)	-10%	
Library Services Expenditure Total	1,029,420	514,714	525,518	10,804	2%	
Library Services Indirect Costs						
Allocations	443,785	230,234	205,678	(24,556)	-11%	
Library Services Indirect Costs Total	443,785	230,234	205,678	(24,556)	-11%	
Library Services Total	1,440,885	728,208	718,707	(9,501)	-1%	
Library Building						
Library Occupancy Costs						
Building Maintenance	104,650	52,135	39,744	(12,391)	-24%	No major maintenance required.
Ground Maintenance	2,700	1,350	2,518	1,168	87%	
Other Expenses	215,190	103,592	80,403	(23,189)	-22%	\$16k positive variance on furniture & equipment depreciation expense after revaluation.
Library Occupancy Costs Total	322,740	157,077	122,666	(34,411)	-22%	
Library Indirect Costs						
Allocations	5,680	2,838	2,715	(123)	-4%	
Library Indirect Costs Total	5,680	2,838	2,715	(123)	-4%	
Library Building Total	328,420	159,915	125,380	(34,535)	-22%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Ranger Services Administration</u>						
Ranger Services Administration Revenue						
Revenue	(3,500)	(1,752)	(1,296)	456	-26%	
Ranger Services Administration Revenue Total	(3,500)	(1,752)	(1,296)	456	-26%	
<u>Ranger Services Administration Expenditure</u>						
Employee Costs	2,475,550	1,237,772	1,102,951	(134,821)	-11%	Vacant positions anticipated to be filled in April/May 17.
Other Employee Costs	41,190	20,592	16,645	(3,947)	-19%	
Other Expenses	74,915	37,458	32,070	(5,388)	-14%	
Ranger Services Administration Expenditure Total	2,591,655	1,295,822	1,151,666	(144,156)	-11%	
<u>Ranger Services Administration Indirect Costs</u>						
Allocations	(2,588,155)	(1,294,070)	(1,150,370)	143,700	-11%	
Ranger Services Administration Indirect Costs Total	(2,588,155)	(1,294,070)	(1,150,370)	143,700	-11%	
Ranger Services Administration Total	0	0	(0)	0		
<u>Fire Prevention</u>						
Fire Prevention Revenue						
Revenue	(5,000)	(2,502)	(3,000)	(498)	20%	
Fire Prevention Revenue Total	(5,000)	(2,502)	(3,000)	(498)	20%	
<u>Fire Prevention Indirect Costs</u>						
Allocations	212,510	107,032	95,846	(11,186)	-10%	
Fire Prevention Indirect Costs Total	212,510	107,032	95,846	(11,186)	-10%	
Fire Prevention Total	207,510	104,530	92,846	(11,684)	-11%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Animal Control</u>						
Animal Control Revenue						
Revenue	(85,200)	(42,600)	(65,235)	(22,635)	53%	Dog registration fees revenue higher than budgeted.
Animal Control Revenue Total	(85,200)	(42,600)	(65,235)	(22,635)	53%	
Animal Control Expenditure						
Other Expenses	18,150	9,072	8,731	(341)	-4%	
Animal Control Expenditure Total	18,150	9,072	8,731	(341)	-4%	
Animal Control Indirect Costs						
Allocations	212,510	107,032	95,356	(11,676)	-11%	
Animal Control Indirect Costs Total	212,510	107,032	95,356	(11,676)	-11%	
Animal Control Total	145,460	73,504	38,852	(34,652)	-47%	
<u>Local Laws (Law and Order)</u>						
Local Laws (Law and Order) Revenue						
Revenue	(93,500)	(46,752)	(27,412)	19,340	-41%	Lower work zones licences and permits applications.
Local Laws (Law and Order) Revenue Total	(93,500)	(46,752)	(27,412)	19,340	-41%	
Local Laws (Law and Order) Expenditure						
Other Expenses	1,350	678	47	(631)	-93%	
Local Laws (Law and Order) Expenditure Total	1,350	678	47	(631)	-93%	
Local Laws (Law and Order) Indirect Costs						
Allocations	416,870	209,766	186,930	(22,836)	-11%	
Local Laws (Law and Order) Indirect Costs Total	416,870	209,766	186,930	(22,836)	-11%	
Local Laws (Law and Order) Total	324,720	163,692	159,565	(4,127)	-3%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Abandoned Vehicles						
Abandoned Vehicles Revenue						
Revenue	(5,100)	(2,550)	(8,771)	(6,221)	244%	
Abandoned Vehicles Revenue Total	(5,100)	(2,550)	(8,771)	(6,221)	244%	
Abandoned Vehicles Expenditure						
Other Expenses	18,500	9,246	9,000	(246)	-3%	
Abandoned Vehicles Expenditure Total	18,500	9,246	9,000	(246)	-3%	
Abandoned Vehicles Indirect Costs						
Allocations	212,510	107,032	95,356	(11,676)	-11%	
Abandoned Vehicles Indirect Costs Total	212,510	107,032	95,356	(11,676)	-11%	
Abandoned Vehicles Total	225,910	113,728	95,585	(18,143)	-16%	
Inspectorial Control						
Inspectorial Control Revenue						
Revenue	(2,471,700)	(1,235,850)	(1,156,680)	79,170	-6%	
Inspectorial Control Revenue Total	(2,471,700)	(1,235,850)	(1,156,680)	79,170	-6%	
Inspectorial Control Expenditure						
Other Expenses	1,159,440	793,238	593,303	(199,935)	-25%	\$100k positive variance on plant & equipment depreciation after revaluation. Timing variance on fines lodgment fees \$83k and software licenses renewal \$21k.
Inspectorial Control Expenditure Total	1,159,440	793,238	593,303	(199,935)	-25%	
Inspectorial Control Indirect Costs						
Allocations	2,434,715	1,225,170	1,091,845	(133,325)	-11%	
Inspectorial Control Indirect Costs Total	2,434,715	1,225,170	1,091,845	(133,325)	-11%	
Inspectorial Control Total	1,122,455	782,568	528,469	(254,090)	-32%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Car Park Control						
Car Park Control Revenue						
Revenue	(2,896,230)	(1,462,732)	(1,271,431)	191,301	-13%	Over estimated for revenue on Parking Ticket Machines. To be adjusted at mid-year budget review.
Car Park Control Revenue Total	(2,896,230)	(1,462,732)	(1,271,431)	191,301	-13%	
Car Park Control Expenditure						
Ground Maintenance	175,425	87,690	93,358	5,668	6%	
Other Expenses	873,610	438,663	314,419	(124,244)	-28%	Timing variance on security services expense \$19k and parking revenue reimbursement \$59k due to delayed installation of ticket machine on William Street.. \$16k positive variance on equipment maintenance as no major maintenance required to date.
Car Park Control Expenditure Total	1,049,035	526,353	407,777	(118,576)	-23%	
Car Park Control Total	(1,847,195)	(936,379)	(863,654)	72,725	-8%	
Kerbside Parking Control						
Kerbside Parking Control Revenue						
Revenue	(2,763,650)	(1,381,842)	(1,263,573)	118,269	-9%	
Kerbside Parking Control Revenue Total	(2,763,650)	(1,381,842)	(1,263,573)	118,269	-9%	
Kerbside Parking Control Expenditure						
Other Expenses	689,710	344,870	255,481	(89,390)	-26%	Timing variance on security services expense \$12k; \$47k positive variance on equipment maintenance as no major maintenance required to date. \$23k parking ticket supplies not yet required.
Kerbside Parking Control Expenditure Total	689,710	344,870	255,481	(89,390)	-26%	
Kerbside Parking Control Total	(2,073,940)	(1,036,972)	(1,008,092)	28,880	-3%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Dog Pound Expenditure</u>						
Dog Pound Expenditure						
Building Maintenance	19,815	12,354	266	(12,088)	-98%	No major maintenance required.
Ground Maintenance	0	0	70	70		
Other Expenses	5,720	2,862	2,861	(1)	0%	
Dog Pound Expenditure Total	25,535	15,216	3,197	(12,019)	-79%	
Dog Pound Expenditure Total	25,535	15,216	3,197	(12,019)	-79%	
<u>Community Safety Services</u>						
Community Safety Services Expenditure						
Employee Costs	161,010	80,502	64,011	(16,491)	-20%	Vacant positions anticipated to be filled in Apr17/May17.
Other Employee Costs	5,030	2,514	2,490	(24)	-1%	
Other Expenses	108,970	54,484	33,806	(20,678)	-38%	Timing variance on Safer Vincent Initiatives and Noongar Outreach Service expenditure.
Community Safety Services Expenditure Total	275,010	137,500	100,307	(37,193)	-27%	
Community Safety Services Indirect Costs						
Allocations	67,555	34,510	30,585	(3,925)	-11%	
Community Safety Services Indirect Costs Total	67,555	34,510	30,585	(3,925)	-11%	
Community Safety Services Total	342,565	172,010	130,892	(41,118)	-24%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Director Development Services</u>						
Director Development Services Expenditure						
Employee Costs	382,020	191,007	189,703	(1,304)	-1%	
Other Employee Costs	17,950	8,964	6,653	(2,311)	-26%	
Other Expenses	38,690	19,338	2,126	(17,212)	-89%	Timing variance on subscription/publications expense \$16k.
Director Development Services Expenditure Total	438,660	219,309	198,481	(20,828)	-9%	
Director Development Services Indirect Costs						
Allocations	(438,660)	(219,309)	(198,481)	20,828	-9%	
Director Development Services Indirect Costs Total	(438,660)	(219,309)	(198,481)	20,828	-9%	
Director Development Services Total	0	0	0	0	0	
<u>Health Administration and Inspection</u>						
Health Administration and Inspection Revenue						
Revenue	(310,920)	(245,110)	(243,597)	1,513	-1%	
Health Administration and Inspection Revenue Total	(310,920)	(245,110)	(243,597)	1,513	-1%	
Health Administration and Inspection Expenditure						
Employee Costs	654,460	327,227	265,011	(62,216)	-19%	Health Officer position being vacant. Savings will be utilised to employ contractor.
Other Employee Costs	31,230	15,612	11,702	(3,910)	-25%	
Other Expenses	109,900	27,198	11,298	(15,900)	-58%	Made up of various positive variances that are not individually material.
Health Administration and Inspection Expenditure Total	795,590	370,037	288,012	(82,025)	-22%	
Health Administration and Inspection Indirect Cost						
Allocations	331,235	168,258	153,262	(14,996)	-9%	
Health Administration and Inspection Indirect Cost Total	331,235	168,258	153,262	(14,996)	-9%	
Health Administration and Inspection Total	815,905	293,185	197,677	(95,508)	-33%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Food Control</u>						
Food Control Revenue						
Revenue	(1,000)	(500)	(91)	409	-82%	
Food Control Revenue Total	(1,000)	(500)	(91)	409	-82%	
Food Control Expenditure						
Other Expenses	23,500	9,252	13,415	4,163	45%	
Food Control Expenditure Total	23,500	9,252	13,415	4,163	45%	
Food Control Total	22,500	8,752	13,324	4,572	52%	
<u>Health Clinics</u>						
Health Clinics Revenue						
Revenue	(23,240)	(11,388)	(10,478)	910	-8%	
Health Clinics Revenue Total	(23,240)	(11,388)	(10,478)	910	-8%	
Health Clinics Expenditure						
Building Maintenance	53,070	25,312	11,750	(13,562)	-54%	No major maintenance required.
Ground Maintenance	0	0	1,711	1,711		
Other Expenses	69,240	35,445	33,202	(2,243)	-6%	
Health Clinics Expenditure Total	122,310	60,757	46,662	(14,095)	-23%	
Health Clinics Indirect Costs						
Allocations	2,510	1,248	1,203	(45)	-4%	
Health Clinics Indirect Costs Total	2,510	1,248	1,203	(45)	-4%	
Health Clinics Total	101,580	50,617	37,387	(13,230)	-26%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Statutory Planning Services</u>						
Statutory Planning Services Revenue						
Revenue	(1,011,650)	(505,830)	(374,144)	131,686	-26%	\$81k negative variance on Cash In Lieu Contributions in which \$58k were credit raised in relation to FY15 revenue. \$87k Percent for Art revenue currently recognised as bond refundable, subject to statutory declaration submission.
Statutory Planning Services Revenue Total	(1,011,650)	(505,830)	(374,144)	131,686	-26%	
<u>Statutory Planning Services Expenditure</u>						
Employee Costs	1,202,070	601,034	569,650	(31,384)	-5%	
Other Employee Costs	28,110	14,058	22,775	8,717	62%	
Other Expenses	429,950	259,718	149,744	(109,974)	-42%	Timing variance on consultants (\$74k), software license renewal (\$22k) and contractor expense (\$13k).
Statutory Planning Services Expenditure Total	1,660,130	874,810	742,170	(132,640)	-15%	
<u>Statutory Planning Services Indirect Costs</u>						
Allocations	643,415	330,242	301,412	(28,830)	-9%	
Statutory Planning Services Indirect Costs Total	643,415	330,242	301,412	(28,830)	-9%	
Statutory Planning Services Total	1,291,895	699,222	669,438	(29,784)	-4%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance		Variance Commentary
					\$	%	
Compliance Services							
Compliance Services Revenue							
Revenue	(46,270)	(8,136)	(45,870)	(37,734)	464%	Higher infringements and penalties issued than anticipated.	
Compliance Services Revenue Total	(46,270)	(8,136)	(45,870)	(37,734)	464%		
Compliance Services Expenditure							
Employee Costs	348,170	174,084	135,339	(38,745)	-22%	Compliance Officer position currently vacant.	
Other Employee Costs	8,240	4,116	1,835	(2,281)	-55%		
Other Expenses	87,680	28,842	24,692	(4,150)	-14%		
Compliance Services Expenditure Total	444,090	207,042	161,866	(45,176)	-22%		
Compliance Services Indirect Costs							
Allocations	235,030	119,231	109,746	(9,485)	-8%		
Compliance Services Indirect Costs Total	235,030	119,231	109,746	(9,485)	-8%		
Compliance Services Total	632,850	318,137	225,742	(92,395)	-29%		

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Policy and Place Services</u>						
Policy and Place Services Revenue						
Revenue	(12,220)	(6,110)	(8,313)	(2,203)	36%	
Policy and Place Services Revenue Total	(12,220)	(6,110)	(8,313)	(2,203)	36%	
Policy and Place Serv Expenditure						
Employee Costs	825,800	412,901	400,578	(12,323)	-3%	
Other Employee Costs	14,900	3,648	6,733	3,085	85%	
Other Expenses	509,570	248,441	71,333	(177,108)	-71%	Timing variance on Sponsorship and Strategic Planning Programmes \$84k, Consultant \$27k, Donations/Sponsorship \$21k, Heritage Grants \$19k and Data Acquisition \$15k. Phasing to be adjusted at mid-year budget review.
Policy and Place Serv Expenditure Total	1,350,270	664,990	478,645	(186,345)	-28%	
Policy and Place Services Indirect Cost						
Allocations	366,320	187,479	165,669	(21,810)	-12%	
Policy and Place Services Indirect Cost Total	366,320	187,479	165,669	(21,810)	-12%	
Policy and Place Services Total	1,704,370	846,359	636,000	(210,359)	-25%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Building Control</u>						
Building Control Revenue						
Revenue	(340,940)	(175,474)	(124,651)	50,823	-29%	Fewer building licences applications than anticipated.
Building Control Revenue Total	(340,940)	(175,474)	(124,651)	50,823	-29%	
Building Control Expenditure						
Employee Costs	367,440	183,720	138,204	(45,516)	-25%	Timing variance on vacant position being filled.
Other Employee Costs	13,590	6,792	16,024	9,232	136%	
Other Expenses	37,110	18,546	4,320	(14,226)	-77%	Made up of various positive variances that are not individually material.
Building Control Expenditure Total	418,140	209,058	158,548	(50,510)	-24%	
Building Control Indirect Costs						
Allocations	298,860	151,404	144,610	(6,794)	-4%	
Building Control Indirect Costs Total	298,860	151,404	144,610	(6,794)	-4%	
Building Control Total	376,060	184,988	178,507	(6,481)	-4%	
<u>Director Technical Services</u>						
Director Technical Services Expenditure						
Employee Costs	383,160	191,580	201,220	9,640	5%	
Other Employee Costs	15,220	7,610	5,754	(1,856)	-24%	
Other Expenses	67,190	33,596	13,318	(20,278)	-60%	\$18k under on Consultants Services not yet required.
Director Technical Services Expenditure Total	465,570	232,786	220,293	(12,493)	-5%	
Director Technical Services Indirect Costs						
Allocations	(465,570)	(232,786)	(220,293)	12,493	-5%	
Director Technical Services Indirect Costs Total	(465,570)	(232,786)	(220,293)	12,493	-5%	
Director Technical Services Total	0	0	0	0	0	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Engineering Design Services</u>						
Engineering Design Services Revenue	(1,450)	(724)	(8,039)	(7,315)	1010%	
Revenue	(1,450)	(724)	(8,039)	(7,315)	1010%	
Engineering Design Services Revenue Total						
Engineering Design Services Expenditure	579,850	289,923	240,500	(49,423)	-17%	New Asset Management Coordinator position has been vacant, but was recently filled.
Employee Costs	7,720	3,858	10,548	6,690	173%	
Other Employee Costs	196,040	67,278	27,429	(39,849)	-59%	\$27k timing variance on consultants and other positive variances that are not individually material.
Other Expenses	783,610	361,059	278,477	(82,582)	-23%	
Engineering Design Services Expenditure Total						
Engineering Design Services Indirect Costs	389,375	196,404	183,563	(12,841)	-7%	
Allocations	389,375	196,404	183,563	(12,841)	-7%	
Engineering Design Services Indirect Costs Total						
Engineering Design Services Total	1,171,535	556,739	454,001	(102,738)	-18%	
<u>Bike Station Expenditure</u>						
Bike Station Expenditure	4,000	2,000	0	(2,000)	-100%	
Other Expenses	4,000	2,000	0	(2,000)	-100%	
Bike Station Expenditure Total	4,000	2,000	0	(2,000)	-100%	
Bike Station Expenditure Total	4,000	2,000	0	(2,000)	-100%	



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Street Lighting</u>						
Street Lighting Revenue	(22,000)	0	0	0		
Street Lighting Revenue Total	(22,000)	0	0	0		
Street Lighting Expenditure						
Other Expenses	785,000	392,502	387,061	(5,441)	-1%	
Street Lighting Expenditure Total	785,000	392,502	387,061	(5,441)	-1%	
Street Lighting Total	763,000	392,502	387,061	(5,441)	-1%	
<u>Underground Power Project</u>						
Underground Power Project Revenue						
Revenue	(7,500)	(7,429)	(3,536)	3,893	-52%	
Underground Power Project Revenue Total	(7,500)	(7,429)	(3,536)	3,893	-52%	
Underground Power Project Total	(7,500)	(7,429)	(3,536)	3,893	-52%	
<u>Bus Shelter</u>						
Bus Shelter Revenue						
Revenue	(35,000)	(10,000)	(9,516)	484	-5%	
Bus Shelter Revenue Total	(35,000)	(10,000)	(9,516)	484	-5%	
Bus Shelter Expenditure						
Other Expenses	36,680	18,336	19,704	1,368	7%	
Bus Shelter Expenditure Total	36,680	18,336	19,704	1,368	7%	
Bus Shelter Total	1,680	8,336	10,188	1,852	22%	



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Parking and Street Name Signs Expenditure</u>						
Parking and Street Name Signs Expenditure						
Other Expenses	106,500	53,250	39,084	(14,166)	-27%	Timing variance.
Parking and Street Name Signs Expenditure Total	106,500	53,250	39,084	(14,166)	-27%	
<u>Parking and Street Name Signs Expenditure Total</u>	106,500	53,250	39,084	(14,166)	-27%	
<u>Crossovers</u>						
Crossovers Expenditure						
Other Expenses	20,000	10,002	4,415	(5,587)	-56%	
Crossovers Expenditure Total	20,000	10,002	4,415	(5,587)	-56%	
Crossovers Total	20,000	10,002	4,415	(5,587)	-56%	
<u>Roads Linemarking Expenditure</u>						
Roads Linemarking Expenditure						
Other Expenses	45,000	22,500	30,263	7,763	35%	
Roads Linemarking Expenditure Total	45,000	22,500	30,263	7,763	35%	
Roads Linemarking Expenditure Total	45,000	22,500	30,263	7,763	35%	
<u>Tree Lighting Leederville Expenditure</u>						
Tree Lighting Leederville Expenditure						
Other Expenses	50,000	25,000	45,910	20,910	84%	Timing variance.
Tree Lighting Leederville Expenditure Total	50,000	25,000	45,910	20,910	84%	
Tree Lighting Leederville Expenditure Total	50,000	25,000	45,910	20,910	84%	



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016

	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parklets Expenditure</u>						
Parklets Expenditure	10,000	5,000	496	(4,504)	-90%	
Other Expenses	10,000	5,000	496	(4,504)	-90%	
Parklets Expenditure Total	10,000	5,000	496	(4,504)	-90%	
<u>Environmental Services</u>						
Environmental Services Revenue	(12,500)	(6,252)	(7,905)	(1,653)	26%	
Environmental Services Revenue Total	(12,500)	(6,252)	(7,905)	(1,653)	26%	
Environmental Services Expenditure	86,770	43,383	44,381	998	2%	
Employee Costs	700	348	135	(213)	-61%	
Other Employee Costs	214,650	99,326	104,434	5,108	5%	
Environmental Services Expenditure Total	302,120	143,057	148,949	5,892	4%	
Environmental Services Indirect Costs	54,545	27,682	25,188	(2,494)	-9%	
Allocations	54,545	27,682	25,188	(2,494)	-9%	
Environmental Services Indirect Costs Total						
Environmental Services Total	344,165	164,487	166,232	1,745	1%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Property Management Administration</u>						
Property Management Administration Revenue						
Revenue	(1,270)	(636)	(2,291)	(1,655)	260%	
Property Management Administration Revenue Total	(1,270)	(636)	(2,291)	(1,655)	260%	
Property Management Administration Expenditure						
Employee Costs	196,240	98,111	96,437	(1,674)	-2%	
Other Employee Costs	4,040	2,022	2,020	(2)	0%	
Other Expenses	60,800	46,400	4,410	(41,990)	-90%	Timing variance, to be spent by January 2017.
Property Management Administration Expenditure Total	261,080	146,533	102,866	(43,667)	-30%	
Property Management Administration Indirect Costs						
Allocations	211,900	106,165	105,740	(425)	0%	
Property Management Administration Indirect Costs Total	211,900	106,165	105,740	(425)	0%	
Property Management Administration Total	471,710	252,062	206,315	(45,747)	-18%	
<u>Civic Centre Building</u>						
Civic Centre Building Expenditure						
Building Maintenance	214,730	108,516	79,586	(28,930)	-27%	This year's budget based on previous year's actuals resulting in inaccuracies, to be adjusted in mid year review.
Ground Maintenance	42,500	21,252	15,889	(5,363)	-25%	
Other Expenses	361,970	169,449	189,124	19,675	12%	Depreciation expense \$28k higher than budgeted.
Civic Centre Building Expenditure Total	619,200	299,217	284,599	(14,618)	-5%	
Civic Centre Building Indirect Costs						
Allocations	(619,200)	(299,217)	(284,599)	14,618	-5%	
Civic Centre Building Indirect Costs Total	(619,200)	(299,217)	(284,599)	14,618	-5%	
Civic Centre Building Total	0	0	(0)	0	0	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Child Care Centres and Play Groups						
Child Care Centres and Play Groups Revenue						
Revenue	(24,170)	(14,139)	(9,223)	4,916	-35%	
Child Care Centres and Play Groups Revenue Total	(24,170)	(14,139)	(9,223)	4,916	-35%	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	12,400	5,962	3,502	(2,460)	-41%	
Ground Maintenance	250	126	421	295	234%	
Other Expenses	80,190	40,891	40,941	50	0%	
Child Care Centres and Play Groups Expenditure Total	92,840	46,979	44,864	(2,115)	-5%	
Child Care Centres and Play Groups Indirect Costs						
Allocations	3,060	1,530	1,460	(70)	-5%	
Child Care Centres and Play Groups Indirect Costs Total	3,060	1,530	1,460	(70)	-5%	
Child Care Centres and Play Groups Total	71,730	34,370	37,101	2,731	8%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Pre Schools and Kindergartens</u>						
Pre Schools and Kindergartens Revenue						
Revenue	(54,410)	(30,567)	(40,663)	(10,096)	33%	\$9k positive variance on Maintenance Costs Recouped.
Pre Schools and Kindergartens Revenue Total	(54,410)	(30,567)	(40,663)	(10,096)	33%	
Pre Schools and Kindergartens Expenditure						
Building Maintenance	8,250	2,904	2,165	(739)	-25%	
Ground Maintenance	650	324	421	97	30%	
Other Expenses	58,310	29,045	28,002	(1,043)	-4%	
Pre Schools and Kindergartens Expenditure Total	67,210	32,273	30,588	(1,685)	-5%	
Pre Schools and Kindergartens Indirect Costs						
Allocations	2,170	1,086	1,038	(48)	-4%	
Pre Schools and Kindergartens Indirect Costs Total	2,170	1,086	1,038	(48)	-4%	
Pre Schools and Kindergartens Total	14,970	2,792	(9,037)	(11,829)	-42.4%	

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Community and Welfare Centres</u>						
Community and Welfare Centres Revenue						
Revenue	(139,640)	(69,751)	(49,381)	20,370	-29%	Timing variance on recoup of maintenance cost.
Community and Welfare Centres Revenue Total	(139,640)	(69,751)	(49,381)	20,370	-29%	
Community and Welfare Centres Expenditure						
Building Maintenance	44,590	18,396	11,810	(6,586)	-36%	
Ground Maintenance	9,600	4,806	4,730	(76)	-2%	
Other Expenses	240,180	89,483	99,882	10,399	12%	Timing variance on payment of subsidy, phasing to be adjusted in mid-year budget review.
Community and Welfare Centres Expenditure Total	294,370	112,685	116,422	3,737	3%	
Community and Welfare Centres Indirect Costs						
Allocations	8,510	4,254	4,062	(192)	-5%	
Community and Welfare Centres Indirect Costs Total	8,510	4,254	4,062	(192)	-5%	
Community and Welfare Centres Total	163,240	47,188	71,102	23,914	51%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
Department of Sports and Recreation Building						
Dept of Sports and Recreation Building Revenue						
Revenue	(768,250)	(387,078)	(335,564)	51,514	-13%	A revised variable outgoings estimate is to be issued.
Dept of Sports and Recreation Building Revenue Total	(768,250)	(387,078)	(335,564)	51,514	-13%	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	157,100	52,304	102,574	50,270	96%	Painting undertaken earlier than planned.
Ground Maintenance	11,100	5,548	3,981	(1,567)	-28%	
Other Expenses	688,110	330,452	295,279	(35,173)	-11%	\$39k positive variance on plant & equipment depreciation expense after revaluation.
Dept of Sports and Recreation Building Expenditure Total	856,310	388,304	401,835	13,531	3%	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	14,830	7,416	7,087	(329)	-4%	
Dept of Sports and Recreation Building Indirect Costs Total	14,830	7,416	7,087	(329)	-4%	
Department of Sports and Recreation Building Total	102,890	8,642	73,358	64,716	749%	
nib Stadium						
nib Stadium Revenue						
Revenue	(46,480)	(46,480)	(45,804)	677	-1%	
nib Stadium Revenue Total	(46,480)	(46,480)	(45,804)	677	-1%	
nib Stadium Expenditure						
Other Expenses	596,140	307,716	307,305	(411)	0%	
nib Stadium Expenditure Total	596,140	307,716	307,305	(411)	0%	
nib Stadium Total	549,660	261,236	261,501	265	0%	

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Leederville Oval						
Leederville Oval Revenue						
Revenue	(215,320)	(83,365)	(6,789)	76,576	-92%	Variable outgoings are currently being negotiated.
Leederville Oval Revenue Total	(215,320)	(83,365)	(6,789)	76,576	-92%	
Leederville Oval Expenditure						
Building Maintenance	11,170	5,586	1,539	(4,047)	-72%	
Ground Maintenance	122,350	61,170	45,137	(16,033)	-26%	Timing variance.
Other Expenses	485,500	221,110	203,869	(17,241)	-8%	
Leederville Oval Expenditure Total	619,020	287,866	250,545	(37,321)	-13%	
Leederville Oval Indirect Costs						
Allocations	10,820	5,412	5,168	(244)	-5%	
Leederville Oval Indirect Costs Total	10,820	5,412	5,168	(244)	-5%	
Leederville Oval Total	414,520	209,913	248,925	39,012	19%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
Loftus Centre						
Loftus Centre Revenue						
Revenue	(728,530)	(398,601)	(332,176)	66,425	-17%	Rental income \$22k lower than budgeted and timing variance of recoups.
Loftus Centre Revenue Total	(728,530)	(398,601)	(332,176)	66,425	-17%	
Loftus Centre Expenditure						
Building Maintenance	117,600	63,049	60,068	(2,981)	-5%	
Ground Maintenance	19,700	9,852	6,610	(3,242)	-33%	
Other Expenses	1,029,590	535,075	455,141	(79,934)	-15%	\$56k timing variance on payment of subsidy.
Loftus Centre Expenditure Total	1,166,890	607,976	521,820	(86,156)	-14%	
Loftus Centre Indirect Costs						
Allocations	24,050	12,024	11,494	(530)	-4%	
Loftus Centre Indirect Costs Total	24,050	12,024	11,494	(530)	-4%	
Loftus Centre Total	462,410	221,399	201,138	(20,261)	-9%	
Public Halls						
Public Halls Revenue						
Revenue	(213,070)	(107,901)	(120,976)	(13,075)	12%	Revenue on Main Hall hire \$17k higher than budgeted.
Public Halls Revenue Total	(213,070)	(107,901)	(120,976)	(13,075)	12%	
Public Halls Expenditure						
Building Maintenance	193,950	135,830	85,004	(50,826)	-37%	Timing variance. Phasing to be revised in mid-year budget review.
Ground Maintenance	1,750	876	0	(876)	-100%	
Other Expenses	248,310	122,667	112,862	(9,805)	-8%	
Public Halls Expenditure Total	444,010	259,373	197,866	(61,507)	-24%	
Public Halls Indirect Costs						
Allocations	8,580	4,290	4,065	(225)	-5%	
Public Halls Indirect Costs Total	8,580	4,290	4,065	(225)	-5%	
Public Halls Total	239,520	155,762	80,955	(74,807)	-48%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Reserves Pavilions and Facilities						
Reserves Pavilions and Facilities Revenue						
Revenue	(117,230)	(58,662)	(45,924)	12,738	-22%	Made up of various positive variances that are not individually material.
Reserves Pavilions and Facilities Revenue Total	(117,230)	(58,662)	(45,924)	12,738	-22%	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	384,370	198,176	138,906	(59,270)	-30%	No major maintenance yet required resulting in savings.
Ground Maintenance	500	250	0	(250)	-100%	
Other Expenses	325,210	158,775	148,782	(9,993)	-6%	
Reserves Pavilions and Facilities Expenditure Total	710,080	357,201	287,688	(69,513)	-19%	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	8,510	4,248	4,142	(106)	-2%	
Reserves Pavilions and Facilities Indirect Costs Total	8,510	4,248	4,142	(106)	-2%	
Reserves Pavilions and Facilities Total	601,360	302,787	245,906	(56,881)	-19%	



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016

	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Sporting Clubs Buildings</u>						
Sporting Clubs Buildings Revenue	(210,560)	(119,548)	(80,411)	39,137	-33%	\$22k maintenance cost to be recouped at the end of financial year, and other positive variances that are not individually material.
Revenue						
Sporting Clubs Buildings Revenue Total	(210,560)	(119,548)	(80,411)	39,137	-33%	
Sporting Clubs Buildings Expenditure	60,830	26,746	19,789	(6,957)	-26%	
Building Maintenance	855,570	430,807	430,098	(709)	0%	
Other Expenses	916,400	457,553	449,887	(7,666)	-2%	
Sporting Clubs Buildings Expenditure Total						
Sporting Clubs Buildings Indirect Costs	26,090	13,044	12,499	(545)	-4%	
Allocations	26,090	13,044	12,499	(545)	-4%	
Sporting Clubs Buildings Indirect Costs Total						
Sporting Clubs Buildings Total	731,930	351,049	381,974	30,925	9%	
<u>Parks and Reserves Administration</u>						
Parks and Reserves Administration Revenue	(3,500)	(1,752)	(2,505)	(753)	43%	
Revenue	(3,500)	(1,752)	(2,505)	(753)	43%	
Parks and Reserves Administration Revenue Total						
Parks and Reserves Administration Expenditure	941,040	470,511	537,668	67,157	14%	\$86k wages not budgeted for.
Employee Costs	43,640	21,828	19,032	(2,796)	-13%	
Other Employee Costs	103,790	51,894	49,296	(2,598)	-5%	
Other Expenses	1,088,470	544,233	605,996	61,763	11%	
Parks and Reserves Administration Expenditure Total						
Parks and Reserves Administration Indirect Costs	803,170	406,830	382,945	(23,885)	-6%	
Allocations	(1,380,000)	(690,000)	(756,308)	(66,308)	10%	Under review, to be adjusted in mid-year budget review.
On Costs Recovery	(576,830)	(283,170)	(373,363)	(90,193)	32%	
Parks and Reserves Administration Indirect Costs Total						
Parks and Reserves Administration Total	508,140	259,311	230,128	(29,183)	-11%	

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance		Variance %	Variance Commentary
				\$	%		
<u>Parks and Reserves</u>							
Parks and Reserves Revenue							
Revenue	(60,500)	(30,258)	(39,863)	(9,605)	32%		
Parks and Reserves Revenue Total	(60,500)	(30,258)	(39,863)	(9,605)	32%		
Parks and Reserves Expenditure							
Ground Maintenance	2,055,590	1,065,750	1,141,087	75,337	7%		
Other Expenses	867,510	427,598	418,355	(9,243)	-2%		
Parks and Reserves Expenditure Total	2,923,100	1,493,348	1,559,442	66,094	4%		
Parks and Reserves Indirect Costs							
Allocations	390	192	187	(5)	-3%		
Parks and Reserves Indirect Costs Total	390	192	187	(5)	-3%		
Parks and Reserves Total	2,862,990	1,463,282	1,519,766	56,484	4%		
<u>Sporting Grounds</u>							
Sporting Grounds Revenue							
Revenue	(87,500)	(43,746)	(47,773)	(4,027)	9%		
Sporting Grounds Revenue Total	(87,500)	(43,746)	(47,773)	(4,027)	9%		
Sporting Grounds Expenditure							
Ground Maintenance	1,013,040	519,566	655,907	136,341	26%	Timing variance as majority of the works undertaken in first 6 months of financial year, phasing to be reviewed in mid-year budget review.	
Other Expenses	555,400	275,873	291,493	15,620	6%	\$16k lower depreciation after revaluation.	
Sporting Grounds Expenditure Total	1,568,440	795,439	947,400	151,961	19%		
Sporting Grounds Total	1,480,940	751,693	899,627	147,934	20%		

**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Road Reserves Expenditure</u>						
Road Reserves Expenditure						
Ground Maintenance	333,750	166,770	186,503	19,733	12%	Timing variance as majority of the works undertaken in first 6 months of financial year, to be reviewed in mid-year budget review.
Other Expenses	10,380	2,559	3,881	1,322	52%	
Road Reserves Expenditure Total	344,130	169,329	190,383	21,054	12%	
Road Reserves Expenditure Total	344,130	169,329	190,383	21,054	12%	
<u>Parks Other</u>						
Parks Other Revenue						
Revenue	(2,000)	(2,000)	3,185	5,185	-259%	
Parks Other Revenue Total	(2,000)	(2,000)	3,185	5,185	-259%	
Parks Other Expenditure						
Other Expenses	1,984,000	1,005,262	1,130,155	124,893	12%	Timing variance as majority of the works undertaken in first 6 months of financial year, phasing to be reviewed in mid-year budget review.
Money/Monger Street Trees Surgery	26,000	26,000	540	(25,460)	-98%	Timing variance.
Parks Other Expenditure Total	2,010,000	1,031,262	1,130,695	99,433	10%	
Parks Other Total	2,008,000	1,029,262	1,133,879	104,617	10%	



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016

	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
Processable Waste Collection						
Processable Waste Collection Revenue						
Revenue	(280,170)	(279,034)	(265,761)	13,273	-5%	
Processable Waste Collection Revenue Total	(280,170)	(279,034)	(265,761)	13,273	-5%	
Processable Waste Collection Expenditure						
Employee Costs	387,660	193,828	206,803	12,975	7%	
Other Employee Costs	9,740	4,870	7,745	2,875	59%	
Other Expenses	3,497,060	1,723,526	1,645,217	(78,309)	-5%	
Processable Waste Collection Expenditure Total	3,894,460	1,922,224	1,859,765	(62,459)	-3%	
Processable Waste Collection Indirect Costs						
Allocations	354,645	179,235	163,370	(15,865)	-9%	
On Costs Recovery	(535,000)	(267,498)	(259,993)	7,505	-3%	
Processable Waste Collection Indirect Costs Total	(180,355)	(88,263)	(96,623)	(8,360)	9%	
Processable Waste Collection Total	3,433,935	1,554,927	1,497,381	(57,546)	-4%	
Other Waste Services						
Other Waste Services Revenue						
Revenue	(1,200)	(600)	(1,397)	(797)	133%	
Other Waste Services Revenue Total	(1,200)	(600)	(1,397)	(797)	133%	
Other Waste Services Expenditure						
Other Expenses	600,230	285,114	107,224	(177,890)	-62%	Timing variance on receipt of invoice for verge collection held in Nov16.
Other Waste Services Expenditure Total	600,230	285,114	107,224	(177,890)	-62%	
Other Waste Services Total	599,030	284,514	105,827	(178,687)	-63%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016



	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Recycling Expenditure</u>						
Recycling Expenditure						
Other Expenses	1,248,000	619,998	438,861	(181,137)	-29%	\$152k timing on recycling collection.
Recycling Expenditure Total	1,248,000	619,998	438,861	(181,137)	-29%	
<u>Public Works Overhead</u>						
Public Works Overhead Revenue						
Revenue	(47,420)	(21,608)	(21,594)	14	0%	
Public Works Overhead Revenue Total	(47,420)	(21,608)	(21,594)	14	0%	
Public Works Overhead Expenditure						
Employee Costs	533,130	266,562	272,898	6,336	2%	
Other Employee Costs	25,650	12,834	15,475	2,641	21%	
Other Expenses	20,130	10,062	9,351	(711)	-7%	
Public Works Overhead Expenditure Total	578,910	289,458	297,724	8,266	3%	
Public Works Overhead Indirect Costs						
Allocations	606,855	305,990	280,708	(25,282)	-8%	
On Costs Recovery	(440,000)	(220,002)	(287,517)	(67,515)	31%	Under review, to be adjusted in mid-year budget review.
Public Works Overhead Indirect Costs Total	166,855	85,988	(6,809)	(92,797)	-108%	
Public Works Overhead Total	698,345	353,838	269,321	(84,517)	-24%	



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Plant Operating						
Plant Operating Expenditure						
Other Expenses	1,806,160	920,076	890,061	(30,015)	-3%	
Plant Operating Expenditure Total	1,806,160	920,076	890,061	(30,015)	-3%	
Plant Operating Indirect Costs						
Allocations	(1,806,160)	(919,176)	(795,135)	124,041	-13%	
Plant Operating Indirect Costs Total	(1,806,160)	(919,176)	(795,135)	124,041	-13%	
Plant Operating Total	0	900	94,926	94,026	10447%	
Recoverable Works						
Recoverable Works Revenue						
Revenue	(100,000)	(49,998)	(49,832)	166	0%	
Recoverable Works Revenue Total	(100,000)	(49,998)	(49,832)	166	0%	
Recoverable Works Expenditure						
Other Expenses	100,000	49,998	49,609	(389)	-1%	
Recoverable Works Expenditure Total	100,000	49,998	49,609	(389)	-1%	
Recoverable Works Total	0	0	(223)	(223)		
Drainage Expenditure						
Drainage Expenditure						
Other Expenses	305,210	137,610	136,985	(625)	0%	
Drainage Expenditure Total	305,210	137,610	136,985	(625)	0%	
Drainage Expenditure Total	305,210	137,610	136,985	(625)	0%	



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
<u>Footpaths/Cycleways Expenditure</u>						
Footpaths/Cycleways Expenditure						
Other Expenses	781,620	390,810	388,060	(2,750)	-1%	
Footpaths/Cycleways Expenditure Total	781,620	390,810	388,060	(2,750)	-1%	
<u>Footpaths/Cycleways Expenditure Total</u>	781,620	390,810	388,060	(2,750)	-1%	
<u>Rights of Way Expenditure</u>						
Rights of Way Expenditure						
Other Expenses	148,300	74,154	78,351	4,197	6%	
Rights of Way Expenditure Total	148,300	74,154	78,351	4,197	6%	
<u>Rights of Way Expenditure Total</u>	148,300	74,154	78,351	4,197	6%	
<u>Roads Expenditure</u>						
Roads Expenditure						
Other Expenses	1,844,570	922,284	927,756	5,472	1%	
Roads Expenditure Total	1,844,570	922,284	927,756	5,472	1%	
<u>Roads Expenditure Total</u>	1,844,570	922,284	927,756	5,472	1%	
<u>Street Cleaning Expenditure</u>						
Street Cleaning Expenditure						
Other Expenses	608,500	304,248	309,765	5,517	2%	
Street Cleaning Expenditure Total	608,500	304,248	309,765	5,517	2%	
<u>Street Cleaning Expenditure Total</u>	608,500	304,248	309,765	5,517	2%	



**CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 31 DECEMBER 2016**

	FY Budget 2016-2017 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
Traffic Control for Roadworks Expenditure						
Traffic Control for Roadworks Expenditure	92,000	34,998	40,952	5,954	17%	
Other Expenses						
Traffic Control for Roadworks Expenditure Total	92,000	34,998	40,952	5,954	17%	
Traffic Control for Roadworks Expenditure Total	92,000	34,998	40,952	5,954	17%	
Roadwork Signs and Barricades Expenditure						
Roadwork Signs and Barricades Expenditure	650	324	0	(324)	-100%	
Other Expenses						
Roadwork Signs and Barricades Expenditure Total	650	324	0	(324)	-100%	
Roadwork Signs and Barricades Expenditure Total	650	324	0	(324)	-100%	
Sump Expenditure						
Sump Expenditure	1,500	750	978	228	30%	
Other Expenses						
Sump Expenditure Total	1,500	750	978	228	30%	
Sump Expenditure Total	1,500	750	978	228	30%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 DECEMBER 2016

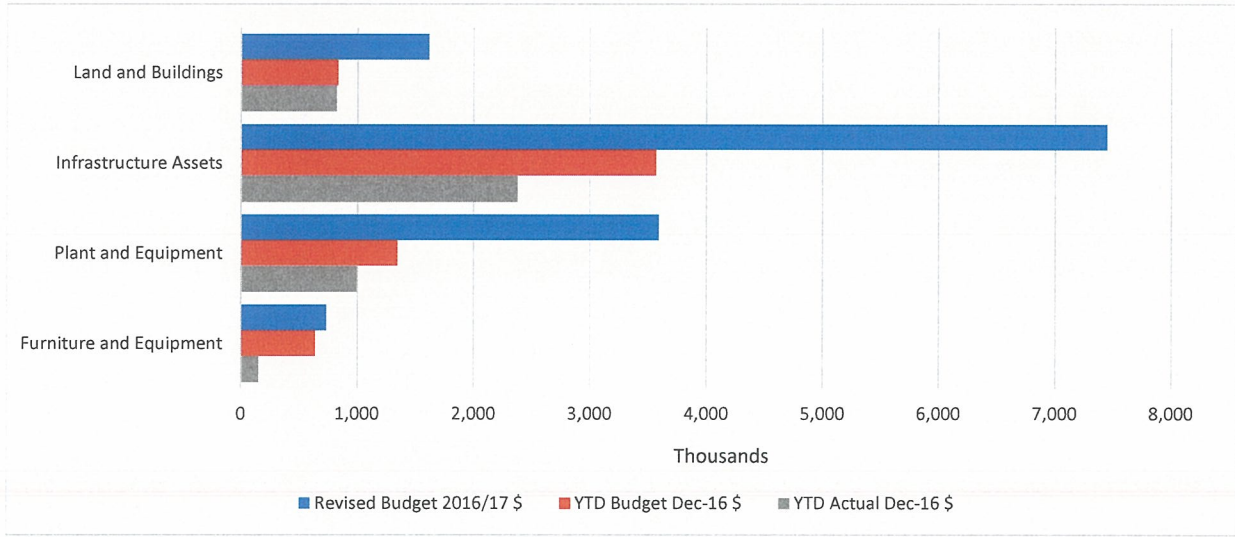


	FY Budget 2016-2017	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance	Variance Commentary
	\$	\$	\$	\$	%	
Works Depot						
Works Depot Expenditure						
Employee Costs	159,210	79,600	71,532	(8,068)	-10%	
Other Employee Costs	7,050	3,528	2,262	(1,266)	-36%	
Other Expenses	7,780	3,888	2,445	(1,443)	-37%	
Works Depot Expenditure Total	174,040	87,016	76,239	(10,777)	-12%	
Works Depot Indirect Costs						
Allocations	(174,040)	(87,016)	(76,239)	10,777	-12%	
Works Depot Indirect Costs Total	(174,040)	(87,016)	(76,239)	10,777	-12%	
Works Depot Total	0	0	0	0		
Depot Building						
Depot Occupancy Costs						
Building Maintenance	96,790	47,396	53,664	6,268	13%	
Ground Maintenance	0	0	736	736		
Other Expenses	242,970	132,129	103,275	(28,854)	-22%	\$15k positive variance on plant & equipment depreciation expense after revaluation. \$11k timing variance on Electricity.
Depot Occupancy Costs Total	339,760	179,525	157,675	(21,850)	-12%	
Depot Indirect Costs						
Allocations	(339,760)	(179,525)	(157,675)	21,850	-12%	
Depot Indirect Costs Total	(339,760)	(179,525)	(157,675)	21,850	-12%	
Depot Building Total	0	0	0	0		
Net Operating	1,342,400	(14,978,887)	(16,864,434)	(1,885,547)	13%	

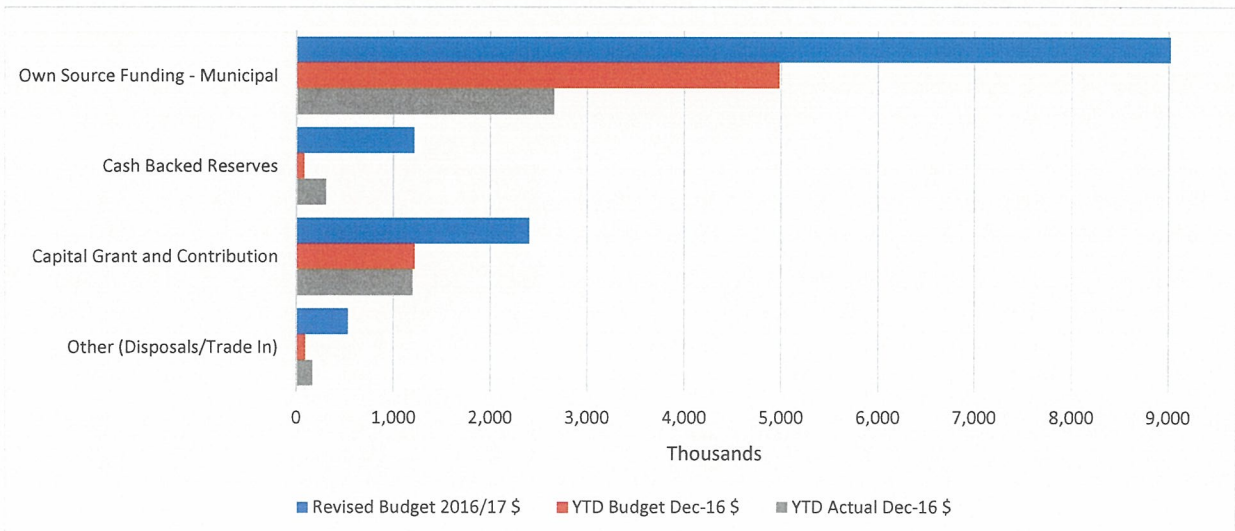
CITY OF VINCENT
NOTE 5 - CAPITAL EXPENDITURE AND FUNDING
AS AT 31 DECEMBER 2016



CAPITAL EXPENDITURE	Original Budget	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Variance
	2016/17	2016/17	Dec-16	Dec-16		
	\$	\$	\$	\$	\$	%
Land and Buildings	1,597,398	1,613,374	831,261	821,943	(9,318)	-1%
Infrastructure Assets	7,890,081	7,446,414	3,564,771	2,376,648	(1,188,123)	-33%
Plant and Equipment	3,537,050	3,590,209	1,341,459	993,205	(348,254)	-26%
Furniture and Equipment	737,070	733,670	639,070	148,834	(490,236)	-77%
Total	13,761,599	13,383,667	6,376,561	4,340,631	(2,035,930)	-32%



FUNDING	Original Budget	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Variance
	2016/17	2016/17	Dec-16	Dec-16		
	\$	\$	\$	\$	\$	%
Own Source Funding - Municipal	9,389,210	9,229,269	4,977,545	2,661,628	(2,315,917)	-47%
Cash Backed Reserves	1,287,534	1,213,321	85,000	311,306	226,306	266%
Capital Grant and Contribution	2,551,355	2,407,577	1,219,016	1,198,563	(20,453)	-2%
Other (Disposals/Trade In)	533,500	533,500	95,000	169,134	74,134	78%
Total	13,761,599	13,383,667	6,376,561	4,340,631	(2,035,930)	-32%





**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**

	Original Budget 2016/17 \$	Revised Budget 2016/17 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
LAND & BUILDING ASSETS							
Highgate Child Health Clinic - Remove/Replace Lino Kitchen	5,000	5,000	5,000	0	(5,000)	-100%	
Highgate Child Health Clinic - Replace ceilings	15,000	15,000	0	0	0	0%	
Earlybird Childcare Centre - Replace ceilings	8,000	8,000	8,000	0	(8,000)	-100%	
Highgate Forrest Park Playgroup	12,000	12,000	0	13,436	13,436	100%	Timing variance - ahead of schedule.
Royal Park Hall - Replace 6 downpipes	7,500	7,500	7,500	7,025	(475)	-6%	
Vincent Community Centre (Bethanie Group) - Install Building Compliance Upgrade: emergency lights	10,000	10,000	0	0	0	0%	
Anzac Cottage - Grant Interpretation	4,360	4,360	4,360	0	(4,360)	-100%	
Anzac Cottage - Provide rear access	30,000	30,000	0	1,054	1,054	100%	
Dorrien Gardens - Perth Soccer Club CSRFF Grant	120,995	120,995	120,995	63,547	(57,448)	-47%	Timing variance on progress payments.
Charles Veriyard Reserve - clubroom upgrade	181,148	180,406	180,406	195,425	15,019	8%	
Install air con at Woodville Reserve Pavilion	10,000	10,000	10,000	9,840	(160)	-2%	
Braithwaite Park Building Asset - Toilet	60,000	60,000	40,000	0	(40,000)	-100%	Scheduled for Feb 17. Phasing to be amended in mid-year budget review.
Men's Shed - Additional Work	8,281	0	0	0	0	0%	
Kyilla Park Shed	10,000	10,000	10,000	0	(10,000)	-100%	
Air Con replacement - various locations	30,000	30,000	0	44,422	44,422	100%	Timing variance - ahead of schedule. Budget is to be reviewed as additional funding for unforecast renewal is required.
Miscellaneous Renewals across all assets (Lycopodium)	350,000	325,000	150,000	231,075	81,075	54%	Timing variance - ahead of schedule.



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**

	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
MANDATORY BUILDING COMPLIANCE UPGRADE							
Mt Hawthorn Child Health Clinic	5,000	5,000	0	0	0	0%	
Leederville Child Care Centre	10,000	10,000	0	0	0	0%	
Earlybird Childcare Centre	5,000	5,000	0	0	0	0%	
North Perth Town Hall	15,000	15,000	0	4,500	4,500	100%	
North Perth Lesser Hall - Smoke detector	5,000	5,000	0	1,258	1,258	100%	
Mt Hawthorn Community Centre	15,000	15,000	0	6,433	6,433	100%	
Mt Hawthorn Community Centre Lesser Hall	5,000	5,000	0	1,771	1,771	100%	
Royal Park Hall	10,000	10,000	0	6,584	6,584	100%	
Dorrien Gardens (Azzurri Bocce Club)	20,000	20,000	0	880	880	100%	
Britannia Reserve Pavilion	20,000	20,000	0	3,138	3,138	100%	
Forrest Park Clubroom (Croquet)	10,000	10,000	0	0	0	0%	
Leederville Tennis Club	10,000	10,000	0	0	0	0%	
Forrest Park Pavilion	20,000	20,000	0	6,900	6,900	100%	
Beatty Park Pavilion	15,000	15,000	0	2,058	2,058	100%	
Menzies Park Pavilion	10,000	10,000	0	4,433	4,433	100%	
Banks Reserve Pavilion - Install smoke detector	5,000	5,000	0	569	569	100%	
Woodville Reserve Pavilion	20,000	20,000	0	2,652	2,652	100%	
ADMINISTRATION & CIVIC CENTRE							
Fitout and relocation	81,114	81,113	60,000	12,278	(47,722)	-80%	Works delayed.
Airconditioning to Server Room	25,000	25,000	25,000	28,522	3,522	14%	
Alarm System	12,000	12,000	0	0	0	0%	



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**

	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
BEATTY PARK LEISURE CENTRE							
Indoor Pool change room refurbishment	100,000	100,000	0	0	0	0%	
Retile waterproof sauna shower	2,500	2,500	2,500	0	(2,500)	-100%	
Automatic door for accessible change room	0	0	0	419	419	100%	Under accrued at 30 Jun 2016. To be adjusted in mid-year budget review.
Replace handrail leading to pool slides	5,000	5,000	5,000	0	(5,000)	-100%	
Replace 1 air conditioner in meeting room and leased area (condition 4)	16,000	16,000	16,000	15,088	(912)	-6%	
Replace 2 air conditioner in leased area (condition 4)	28,000	28,000	28,000	30,177	2,177	8%	
DEPOT							
Fitout and relocation	45,000	45,000	0	3,387	3,387	100%	
Shed/Workshop Emergency Lighting	5,000	5,000	0	0	0	0%	
LEEDERVILLE OVAL							
Public Toilets East - Replace ceilings	10,000	10,000	10,000	9,813	(187)	-2%	
Public Toilets West - Replace ceilings	15,000	15,000	15,000	5,476	(9,524)	-63%	
Stadium - Electrical upgrade	70,000	70,000	0	0	0	0%	
LIBRARY							
Install Recycling station (Fitout)	1,500	1,500	1,500	1,780	280	19%	
Install solar tinting to windows	3,000	3,000	3,000	1,820	(1,180)	-39%	
Replace RFID Access (Security Sensor Gates)	11,000	11,000	0	3,900	3,900	100%	To be reclassified as Furniture & Equipment in mid-year budget review.
LOFTUS COMMUNITY CENTRE							
Upgrade flooring	15,000	15,000	0	0	0	0%	



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**

	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance Commentary
	\$	\$	\$	\$	\$	%
LOFTUS RECREATION CENTRE						
Internal courts	11,000	11,000	0	0	0	0%
Upgrade telecommunication systems, carpets and commercial cooking equipment	79,000	79,000	79,000	53,641	(25,359)	-32% Timing variance.
Fitness Room - Ceiling and Lighting Renewal	0	50,000	50,000	48,644	(1,356)	-3%
TOTAL EXPENDITURE FOR LAND & BUILDING ASSETS	1,597,398	1,613,374	831,261	821,943	(9,318)	-1%



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**

	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
<u>INFRASTRUCTURE ASSETS</u>							
TRAFFIC MANAGEMENT							
Norfolk Road Safety Measure	12,038	12,038	12,038	0	(12,038)	-100%	Timing variance. Anticipate to start in Mar17.
Vincent Street - Traffic calming	20,000	20,000	20,000	0	(20,000)	-100%	Timing variance. Anticipate to start in Feb17.
Cleaver Precinct	170,000	170,000	50,000	0	(50,000)	-100%	Timing variance. Anticipate to start in Jun17.
Improvements at Vincent/Oxford Streets	40,000	40,000	0	0	0	0%	
Intersections at Bourke and Loftus Streets	150,000	150,000	0	0	0	0%	
Intersections at Vincent and Fitzgerald Streets	80,000	80,000	0	0	0	0%	
Introduce a trial 40kph zone south of Vincent and Bulwer Streets	150,000	150,000	0	0	0	0%	
Matlock/Woodstock traffic management - stage 2	60,000	60,000	60,000	92,306	32,306	54%	Under budgeted. To be adjust in mid-year budget review.
Merredin Street - Speed humps	10,000	10,000	10,000	0	(10,000)	-100%	Timing variance. Anticipate to start in Mar17.
Traffic Calming - Gill Street	20,000	20,000	20,000	23,613	3,613	18%	
William and Bulwer Streets Pedestrian Phasing Signals	210,000	210,000	0	1,980	1,980	100%	
Miscellaneous Traffic Management requests	112,000	112,000	55,998	48,225	(7,773)	-14%	Timing variance.
Forrest and Hyde Street, Mount Lawley	0	0	0	3,781	3,781	100%	
BLACK SPOT PROGRAMME							
Brady and Purslowe Streets	50,000	50,000	50,000	14,171	(35,829)	-72%	Completed with surplus.
Newcastle and Palmerston Streets	40,000	40,000	0	0	0	0%	
Walcott and Raglan Streets	20,000	20,000	0	1,800	1,800	100%	



CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016

	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
STREETSCAPE IMPROVEMENTS							
Leederville Town Centre - Water Corp Laneway	1,360	1,712	1,712	619	(1,093)	-64%	
Leederville Town Centre - Street Furniture	9,540	18,582	9,540	10,014	474	5%	
Leederville Town Centre Enhancements	10,827	10,827	10,827	1,550	(9,277)	-86%	
North Perth Town Centre Enhancements	5,000	13,101	5,000	1,464	(3,536)	-71%	
Axford Park Improvements	20,000	20,000	0	0	0	0%	
Christmas lights and decorations in Leederville	60,000	60,000	0	0	0	0%	
Green Street Verge	5,000	5,000	5,000	3,630	(1,370)	-27%	
Town Centre Initiatives	30,000	30,000	30,000	3,582	(26,418)	-88%	Timing variance.
ROADWORKS - LOCAL ROADS PROGRAMME							
Baker Avenue	58,000	58,000	58,000	62,868	4,868	8%	
Mitchell Street - Ellesmere to Stanley Street	45,000	45,000	45,000	0	(45,000)	-100%	Timing variance. Anticipate to start in Mar17.
Raglan Road - Leake to Fitzgerald Street	28,000	28,000	28,000	1,081	(26,919)	-96%	Completed. To be adjusted in mid-year budget review.
Scarborough Beach Road - Brady - Main and Green Streets	40,000	40,000	40,000	274	(39,726)	-99%	Timing variance. Anticipate to start in Feb17.
Stanley Street - Mitchell to Guildford	24,000	24,000	24,000	0	(24,000)	-100%	Timing variance. Anticipate to start in Mar17.
Paddington Street - Charles to Hunter Street	105,000	105,000	100,000	72,048	(27,952)	-28%	Timing variance - ahead of schedule.
Franklin Street - Loftus to Shakespeare Street	90,000	90,000	0	336	336	100%	
Faraday Street - Scarborough Beach Road to Wilberforce Street	65,000	65,000	0	17,274	17,274	100%	Timing variance - ahead of schedule.
ROADWORKS - REHABILITATION (MRRG PROGRAM)							
Beaufort/Brisbane Street Intersection Improvements	139,970	139,970	0	0	0	0%	
Brisbane Street - Beaufort to William Street	134,315	134,316	0	102	102	100%	
Beaufort Street - Brisbane to Parry Street	51,043	51,043	0	0	0	0%	
Lord Street - Edward to Windsor	405,808	72,656	72,656	15,673	(56,983)	-78%	Works completed. Estimate surplus.
Vincent Street - Fitzgerald to Leake	43,102	43,102	43,102	5,314	(37,788)	-88%	Works completed. Estimate surplus.
Edward Street - Claisebrook to Lord Street	138,981	138,981	0	28,849	28,849	100%	Timing variance - ahead of schedule.
Green Street - Charles to Eton Streets	102,479	102,479	0	46,221	46,221	100%	Timing variance - ahead of schedule.
Vincent Street - William to Beaufort Street	360,586	360,586	0	90	90	100%	



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**

	Original Budget 2016/17 \$	Revised Budget 2016/17 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
ROADWORKS - ROADS TO RECOVERY PROGRAM							
Birrel Street - Milton Street to end	40,000	40,000	40,000	37,292	(2,708)	-7%	
Milton Street - Brady to Federation Streets	42,000	42,000	42,000	39,565	(2,435)	-6%	
Pier Street - Stirling to Brewer Streets	75,000	75,000	75,000	14,260	(60,740)	-81%	Timing variance. Balance anticipate to be spent in May17.
Berryman Street - East to Egina Streets	22,949	22,949	22,949	226	(22,723)	-99%	Timing variance. Balance anticipate to be spent in Feb17.
East Street - Purslowe to Berryman Streets	52,000	52,000	52,000	32,074	(19,926)	-38%	Timing variance. Balance anticipate to be spent in Apr17.
Newcastle Street - Oxford Street to Carr Place	50,000	50,000	50,000	869	(49,131)	-98%	Timing variance. Balance anticipate to be spent in Mar17.
Kalgoorlie Street - Anzac Road to Britannia Road	36,000	36,000	0	2,571	2,571	100%	
Maitlock Street - Anzac Road to Britannia Road	20,000	20,000	0	5,797	5,797	100%	
Coogee Street - Green to Ellesmere Streets	33,000	33,000	0	40,121	40,121	100%	Completed ahead of schedule.
Roads to Recovery Program (Deferred to 2017-18)	201,248	201,248	0	0	0	0%	
RIGHTS OF WAY							
Bourke - Burgess Streets	15,000	15,000	15,000	0	(15,000)	-100%	Timing variance. Anticipate to start in May17.
Camilla Street	18,000	18,000	18,000	19,423	1,423	8%	
Muriel - Oxford Streets	45,000	45,000	45,000	39,124	(5,876)	-13%	
Nova Lane	100,000	100,000	0	0	0	0%	
ROW Portion upgrade (Egina Street)	6,500	6,500	6,500	6,725	225	3%	
ROW's Acquisition	5,000	5,000	2,500	0	(2,500)	-100%	
Solar Lighting of Laneways	30,000	30,000	0	353	353	100%	
Tennyson - Scott Streets	45,000	45,000	15,000	692	(14,308)	-95%	Timing variance. Balance anticipate to be spent in Mar17.
View - Vine Streets	110,000	110,000	50,000	82,940	32,940	66%	Timing variance. Anticipated to complete in Feb17.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**



	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
SLAB FOOTPATH PROGRAMME							
Burt - Norfolk St to Monmouth Street	25,000	25,000	25,000	18,843	(6,157)	-25%	
Elma - Charles St to Walcott St	22,500	22,500	22,500	0	(22,500)	-100%	Timing variance. Anticipate to start in May17.
Melrose - Oxford St to End	27,300	27,300	0	11,981	11,981	100%	Timing variance. Anticipated to complete in Feb17.
Menzies - Fitzgerald St to Woodville St	23,400	23,400	0	0	0	0%	
Old Aberdeen - Cleaver Street to End	35,100	35,100	0	0	0	0%	
Rae - Tennyson to Marian St	17,700	17,700	0	0	0	0%	
Shakespeare - Wilberforce St to Anzac Rd	8,800	8,800	0	0	0	0%	
Britannia Road - Upgrade/Extension	65,000	65,000	65,000	58,734	(6,266)	-10%	Timing variance - ahead of schedule.
Elven - Emmerson to Richmond Streets	5,900	5,900	5,900	4,803	(1,097)	-19%	
Glenelg - Federation Street to End	6,900	6,900	6,900	6,108	(792)	-11%	
Newcastle St - Carr to Watercorp	85,000	85,000	0	0	0	0%	
Ellesmere Street Path (incl Kerbing)	40,000	40,000	40,000	0	(40,000)	-100%	Timing variance. Anticipate to start in May17.
BICYCLE NETWORK							
Scarborough Beach Road Bike Lanes Stage 2 - Loftus to Charles	20,000	38,955	38,955	799	(38,156)	-98%	Timing variance. Balance anticipate to be spent in Feb17.
Bike Plan Network 2015-16 Implementation (Palmerston to Lord)	454,258	323,290	323,290	68,045	(255,245)	-79%	Timing variance - likely to be under budget.
Bicycle Network - Demonstration Bike Boulevard - Shakespeare Street	812,794	800,526	800,526	693,498	(107,028)	-13%	Timing variance. Anticipated to complete in Feb17.
Bicycle Network Oxford - Anzac to Scarb Bch Rd	190,000	190,000	0	0	0	0%	
Oxford Street Green - Bike Box	25,000	25,000	0	0	0	0%	
TRAVEL SMART INITIATIVES							
Bike Parking	27,273	27,256	19,983	11,979	(8,004)	-40%	
Travel Smart - Bike Repair Stations	18,502	17,924	8,422	5,535	(2,887)	-34%	
Loftus St Bike Lane Vincent to Richmond	50,000	50,000	40,000	0	(40,000)	-100%	Timing variance. Anticipate to start in May17.

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
 AS AT 31 DECEMBER 2016



	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
CAR PARKING							
Hardy Street Angle Parking	60,000	60,000	60,000	31,607	(28,393)	-47%	Timing variance. Anticipated to complete in Feb17.
North Perth Parking Improvements	185,000	185,000	50,000	0	(50,000)	-100%	Timing variance. Anticipate to start in May17.
Misc Works	15,000	15,000	15,000	0	(15,000)	-100%	Timing variance. Anticipate to take place in May17.
DRAINAGE							
Gully Soakwell Program	75,000	75,000	40,000	86,656	46,656	117%	Over expenditure due to Beatty Park drainage works and further general works required.
Miscellaneous Improvements - Upgrade	30,000	30,000	30,000	31,388	1,388	5%	
Miscellaneous Improvements - New	30,000	30,000	30,000	20,069	(9,931)	-33%	

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**



	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
PARKS DEVELOPMENT							
Britannia Reserve - Path Lighting Stage 1 year 2	140,000	140,000	140,000	101,909	(38,091)	-27%	Budget to be reduced in mid-year budget review.
Banks Reserve - Foreshore restoration stage 2	185,300	185,300	0	0	0	0%	
Banks Reserve - Replace playground equipment	20,000	20,000	0	1,545	1,545	100%	
Banks Reserve - Swan River Regional Recreational Path Realignment	64,000	64,000	0	0	0	0%	
Braithwaite Park - Fence (Western Boundary)	25,000	25,000	25,000	21,844	(3,157)	-13%	
Braithwaite Park - New power supply to north-eastern corner of park	5,500	5,500	5,500	4,788	(712)	-13%	
Brentham St Reserve - Replace fence	15,000	15,000	15,000	13,200	(1,800)	-12%	
Eco-zoning - Britannia Reserve; Menzies Park and Charles/Walcott Street Reserve	45,000	45,000	0	3,362	3,362	100%	
Greening Plan - Brady & Green St Verge	15,000	15,000	0	12,053	12,053	100%	Timing variance. Anticipated to complete in Jan17.
Greening Plan - Britannia Rd Verge (Brentham to Seabrook)	20,000	20,000	0	23,919	23,919	100%	Timing variance; budget to be adjusted in mid-year budget review.
Greening Plan - Oxford St North; Scarborough Beach Road; Lord Street; Newcastle Street & Vincent Street	300,000	300,000	150,000	101,721	(48,279)	-32%	Timing variance, delay due to bad weather.
Hyde Park - Re-asphalt pathways	100,000	100,000	10,000	0	(10,000)	-100%	Timing variance. Anticipated to start in Jan17.
Hyde Park - Replace playground softfall	70,000	70,000	70,000	68,853	(1,147)	-2%	
Hyde Park - Water playground shadesail	45,000	45,000	45,000	32,815	(12,185)	-27%	Completed with surplus.
Les Lilleyman Reserve Perimeter Path Stage 1	75,000	75,000	20,000	28,534	8,534	43%	
Menzies Park - Netball Ring	9,000	9,000	9,000	4,971	(4,029)	-45%	
Mick Michael Reserve - Replace bore	37,000	37,000	37,000	39,671	2,671	7%	
Oxford Reserve BBQ	12,000	12,000	12,000	15,115	3,115	26%	
Parks General - Furniture Upgrade	30,000	30,000	22,500	12,216	(10,284)	-46%	Timing variance. Anticipated to complete in Jun17.
Synthetic Cricket Mats replacement	25,000	25,000	25,000	0	(25,000)	-100%	Timing variance. Anticipated to start in Apr17.
Charles Veryard Reserve - Full/Partial Dog Exercise Fence & Landscaping	15,000	15,000	15,000	0	(15,000)	-100%	Timing variance. Anticipated to start in Apr17.
Britannia Reserve - Mulch Area	3,000	3,000	3,000	4,117	1,117	37%	

CITY OF VINCENT

NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016



	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
	\$	\$	\$	\$	\$	%	
PARKS ENVIRONMENTAL							
Greening Plan - Washing Lane Trees	10,000	10,000	10,000	6,807	(3,193)	-32%	
Kyilla Park - Power Upgrade to Site	5,107	1,973	1,973	554	(1,419)	-72%	
MISCELLANEOUS							
Bus Shelter Refurbishment and Relocations	50,000	50,000	50,000	17,517	(32,483)	-65%	Timing variance. Balance anticipate to be spent in Feb17.
Street Lighting - Upgrade and install additional upon request	15,000	15,000	7,500	2,013	(5,487)	-73%	
Axford Park - Uplighting trees	60,000	60,000	30,000	0	(30,000)	-100%	Timing variance. Anticipated to start in May17.
Upgrade litter bins in streetscapes	30,000	30,000	20,000	29,782	9,782	49%	
Install a pit and pump at Depot Dog Pound	20,000	20,000	10,000	0	(10,000)	-100%	Timing variance. Anticipated to start in Jun17.
New Parklets - Mt Hawthorn & North Perth	25,000	25,000	25,000	400	(24,600)	-98%	Timing variance.
TOTAL EXPENDITURE	7,890,081	7,446,414	3,564,771	2,376,648	(1,188,123)	-33%	
FOR INFRASTRUCTURE ASSETS							

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**



	Original Budget 2016/17 \$	Revised Budget 2016/17 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>PLANT & EQUIPMENT ASSETS</u>							
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME							
Light fleet vehicles	637,500	637,500	572,500	250,198	(322,302)	-56%	Timing variance, purchase order raised.
MAJOR PLANT REPLACEMENT PROGRAMME							
Parks Rubbish Truck	320,000	320,000	0	300,454	300,454	100%	Timing variance. Completed with surplus.
Waste Service Rear Loader	360,000	360,000	0	0	0	0%	
Front end loader	150,000	150,000	0	146,574	146,574	100%	Timing variance. Completed with surplus.
Aerator	15,000	15,000	0	0	0	0%	
Aerovator (AE60)	25,000	25,000	0	0	0	0%	
Finishing Mower APM361	30,000	30,000	0	0	0	0%	
Gangmowers	100,000	100,000	0	0	0	0%	
Mower - 3 / Gang	30,000	30,000	0	0	0	0%	
Road Sweeper No 1	400,000	400,000	0	0	0	0%	
Side Loader Rubbish Compactor	410,000	410,000	0	0	0	0%	
Tractor N/H T50/50	120,000	120,000	0	42,990	42,990	100%	Timing variance. Balance anticipate to be spent in Mar'17.
Misc Minor Plant	40,000	40,000	20,000	4,563	(15,437)	-77%	Timing variance.
INFORMATION TECHNOLOGY							
Beatty Park Server	15,000	15,000	0	0	0	0%	
Board Meeting Software	20,000	20,000	0	0	0	0%	
Council Agenda Software	31,000	31,000	31,000	3,260	(27,740)	-89%	Timing variance.
Council Chambers AV	95,000	95,000	95,000	2,014	(92,986)	-98%	Timing variance.
Leederville Town Centre Wi-Fi	32,000	32,000	0	0	0	0%	
POLICY AND PLACE							
Installation of Device Sensors for Town Centre Performance	10,000	10,000	10,000	0	(10,000)	-100%	Timing variance.

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
 AS AT 31 DECEMBER 2016



	Original Budget 2016/17	Revised Budget 2016/17	YTD Budget Dec-16	YTD Actual Dec-16	YTD Variance	Variance %	Variance Commentary
SUSTAINABILITY							
Geothermal/LED Lighting	70,000	109,959	109,959	0	(109,959)	-100%	Timing variances due to commence.
BEATTY PARK LEISURE CENTRE							
Boiler Replacement	185,800	199,000	199,000	0	(199,000)	-100%	Scheduled for Apr17. Phasing to be amended in mid-year budget review.
Pool - Inflatable	8,000	8,000	8,000	8,002	2	0%	
Install 30m Pool Chlorinator - replace current pool dosing system	12,000	12,000	12,000	0	(12,000)	-100%	Completed. Timing variance on receipting invoice.
Purchase automatic pool cleaner	6,500	6,500	6,500	0	(6,500)	-100%	Completed. Timing variance on receipting invoice.
Purchase floor cleaning machine	2,500	2,500	2,500	0	(2,500)	-100%	Completed. Timing variance on receipting invoice.
Replace 1 thermal pool blanket	10,000	10,000	10,000	6,930	(3,070)	-31%	Completed with surplus.
Upgrade fire panel	25,000	25,000	25,000	0	(25,000)	-100%	Scheduled to commence in Apr17. Phasing to be amended in mid-year budget review.
COMMUNITY SERVICES							
6 Parking machines Fitzgerald Street car park-Lawley St North Perth	36,750	36,750	0	0	0	0%	
Relocation of Parking Meters	15,000	15,000	15,000	0	(15,000)	-100%	Timing variance.
Replace 2G Moderns in Ticket Machines (x125)	285,000	285,000	185,000	228,221	43,221	23%	Completed with surplus.
Replace Autocite Units (mobile infringement hardware)	40,000	40,000	40,000	0	(40,000)	-100%	Timing variance.
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS	3,537,050	3,590,209	1,341,459	993,205	(348,254)	-26%	

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**



	Original Budget 2016/17 \$	Revised Budget 2016/17 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
<u>FURNITURE & EQUIPMENT ASSETS</u>							
HUMAN RESOURCES							
Workstation for Safety Advisor and HR support Officer	7,500	7,500	7,500	0	(7,500)	-100%	
CORPORATE SERVICES							
Corporate Systems - Re-Implementation or Replacement	100,000	100,000	40,000	0	(40,000)	-100%	In planning stage.
PROPERTY MANAGEMENT							
Non Fixed Assets renewal	6,000	6,000	2,400	9,021	6,621	276%	Urgent replacement required for Beatty Park Leisure Centre Dishwasher.
Renewal of furniture for municipal halls	6,000	6,000	0	0	0	0%	
INFORMATION TECHNOLOGY							
Implementation of new voice telephone solution	200,000	200,000	200,000	80,910	(119,091)	-60%	Timing variance.
Folding Machine	40,900	40,900	40,900	0	(40,900)	-100%	Ordered.
Purchase additional ICT Equipment	15,000	15,000	10,000	5,191	(4,810)	-48%	
Purchase of Multifunction Printer/Copiers (6)	55,000	55,000	55,000	0	(55,000)	-100%	Under review.
Purchase of New Office Printers (12)	18,000	18,000	18,000	0	(18,000)	-100%	Under review.
Technical Services MFN A0 Plotter/Printer	25,000	25,000	25,000	0	(25,000)	-100%	In negotiation with suppliers.
UPS for Server Room	20,000	20,000	0	20,855	20,855	100%	Completed.
COMMUNITY DEVELOPMENT							
Stall Establishment	15,000	15,000	15,000	5,930	(9,070)	-60%	To be reclassified as operating expenditure.



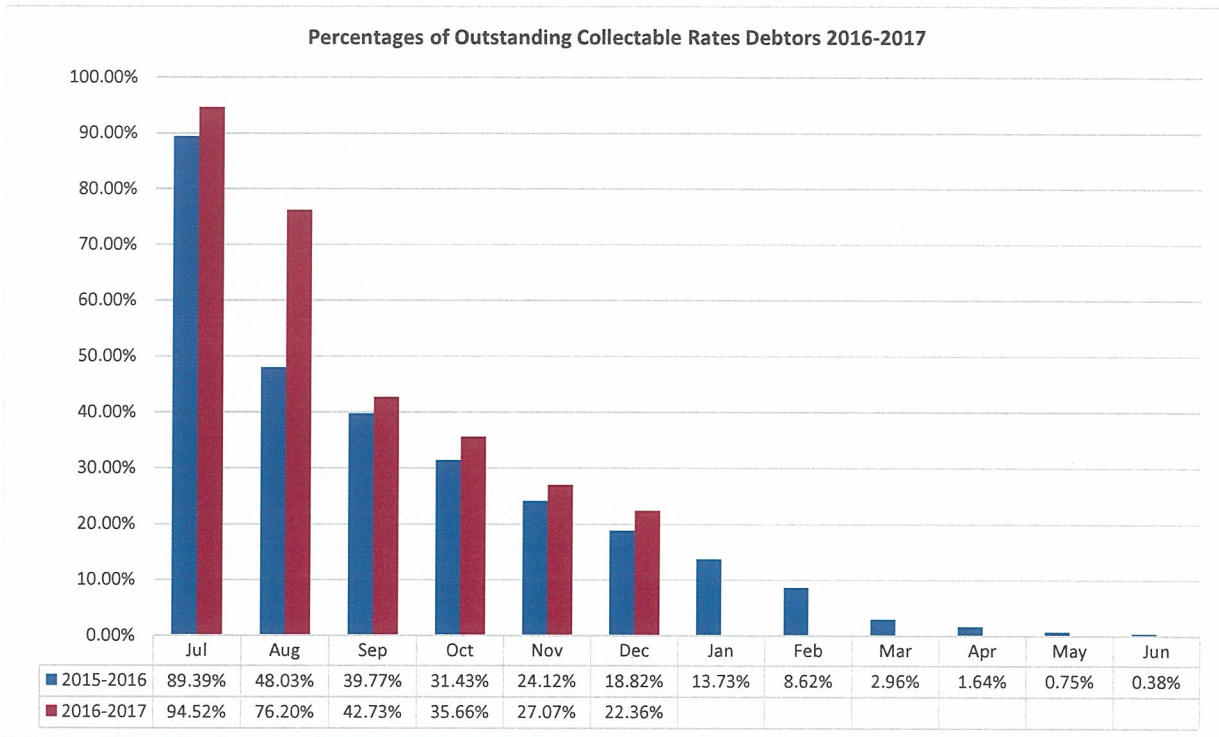
**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2016/17
AS AT 31 DECEMBER 2016**

	Original Budget 2016/17 \$	Revised Budget 2016/17 \$	YTD Budget Dec-16 \$	YTD Actual Dec-16 \$	YTD Variance \$	Variance %	Variance Commentary
LIBRARY							
Coffee Vending Machine	7,145	7,145	7,145	5,000	(2,145)	-30%	
Purchase 1 additional RFID self loan kiosk with integrated eftpos	8,900	8,900	8,900	9,637	737	8%	
Purchase 1 replacement RFID self loan kiosk with integrated eftpos	8,900	8,900	8,900	0	(8,900)	-100%	
Purchase 3 seat pods in junior area	2,550	2,550	2,550	2,397	(153)	-6%	
Replace service desk draft chairs	1,100	1,100	1,100	927	(173)	-16%	
BEATTY PARK LEISURE CENTRE							
Beatty Park Artwork	10,075	9,675	9,675	909	(8,766)	-91%	Completed. Budget to be reduced in mid-year budget review.
Dishwasher replacement	0	0	0	0	0	0%	\$5999 allocated to 7495.0752.0700 per J Paton instruction. Journal?
Gym Bag Storage Racks	8,500	8,500	8,500	0	(8,500)	-100%	
Replace lane ropes	10,000	7,000	7,000	8,059	1,059	15%	
Purchase blinds for Group fitness room	6,500	6,500	6,500	0	(6,500)	-100%	
Purchase gym cardio equipment (x 80)	150,000	150,000	150,000	0	(150,000)	-100%	Tenders under review. Phasing to be amended in mid-year budget review.
Replace pool water feature	15,000	15,000	15,000	0	(15,000)	-100%	Estimate completion Jan17.
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS	737,070	733,670	639,070	148,834	(490,236)	-77%	
TOTAL CAPITAL EXPENDITURE	13,761,599	13,383,667	6,376,561	4,340,631	(2,035,930)	-32%	

**CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 DECEMBER 2016**



RESERVE PARTICULARS	Budget	Estimated	FY Budget		YTD Actual		FY Budget		YTD Actual		FY Budget		YTD Actual		Budget	Actual
	Opening Balance 01-Jul-16	Opening Balance 01-Jul-16	Transfers From Muni Funds	Transfers From Muni Funds	Interest Earned	Interest Earned	Transfers To Muni Funds	Interest Earned	Transfers To Muni Funds	Interest Earned	Transfers To Muni Funds	Transfers To Muni Funds	Interest Earned	Transfers To Muni Funds	Balance 30-Jun-17	Balance 31-Dec-16
Administration Centre Reserve	61,566	61,555	0	0	877	886	(52,000)	877	886	(52,000)	877	(52,000)	886	(52,000)	10,443	10,441
Aged Persons and Senior Citizen's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Asset Sustainability Reserve	1,720,673	1,720,356	1,464,892	732,444	60,486	28,991	0	60,486	28,991	0	60,486	0	28,991	3,246,051	2,481,791	
Beatty Park Leisure Centre	218,179	214,164	300,000	150,000	8,357	3,915	(8,000)	8,357	3,915	(8,000)	8,357	(71,100)	3,915	455,436	360,079	
Capital Reserve	99,280	99,262	0	0	1,206	1,427	0	1,206	1,427	0	1,206	(100,486)	1,427	0	100,689	
Cash in Lieu Parking Reserve	648,087	648,657	1,493,997	90,591	33,649	9,772	(30,061)	33,649	9,772	(30,061)	33,649	(60,000)	9,772	2,115,733	718,959	
DSR Office Building Reserve	511,753	512,630	0	0	12,615	7,372	0	12,615	7,372	0	12,615	0	7,372	524,368	520,002	
Electronic Equipment Reserve	51,179	51,171	0	0	1,262	711	0	1,262	711	0	1,262	0	711	52,441	51,882	
Hyde Park Lake Reserve	144,154	144,127	0	0	3,553	2,073	0	3,553	2,073	0	3,553	0	2,073	147,707	146,200	
Land & Building Acquisition Reserve	269,248	269,198	0	0	6,637	3,872	0	6,637	3,872	0	6,637	0	3,872	275,885	273,070	
Leederville Oval Reserve	210,813	210,774	0	0	4,087	3,030	0	4,087	3,030	0	4,087	(90,000)	3,030	124,900	213,804	
Leederville Tennis Reserve	975	975	970	722	36	18	0	36	18	0	36	0	18	1,981	1,715	
Light Fleet Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Loftus Community Centre Reserve	20,950	20,946	6,180	4,590	408	326	(15,000)	408	326	(15,000)	408	(15,000)	326	12,538	25,862	
Loftus Recreation Centre Reserve	26,167	26,544	57,110	33,068	1,102	468	(45,000)	1,102	468	(45,000)	1,102	(45,000)	468	39,379	15,080	
North Perth Tennis Reserve	36,323	36,316	4,690	3,482	953	540	0	953	540	0	953	0	540	41,966	40,338	
Parking Facility Reserve	142,880	129,056	0	0	3,069	1,857	0	3,069	1,857	0	3,069	(36,750)	1,857	109,199	130,913	
Parking Funded City Centre Upgrade Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Parking Funded Transport Initiative Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Percentage For Public Art Reserve	0	0	375,740	0	4,631	0	0	4,631	0	0	4,631	0	0	380,371	0	
Plant & Equipment Reserve	398,389	398,316	0	0	4,837	5,454	(110,000)	4,837	5,454	(110,000)	4,837	(403,226)	5,454	0	293,770	
State Gymnastics Centre Reserve	83,476	83,461	10,800	6,241	2,191	1,230	0	2,191	1,230	0	2,191	0	1,230	96,467	90,932	
Strategic Waste Management Reserve	20,276	20,272	0	0	500	291	0	500	291	0	500	0	291	20,776	20,563	
Tamala Park Land Sales Reserve	1,553,079	1,344,639	916,666	416,666	43,736	20,990	(66,245)	43,736	20,990	(66,245)	43,736	(362,245)	20,990	2,151,236	1,716,050	
Underground Power Reserve	190,121	190,086	0	0	4,686	2,734	0	4,686	2,734	0	4,686	0	2,734	194,807	192,820	
Waste Management Plant & Equipment Reserve	38,917	38,910	500,000	250,002	7,122	2,010	0	7,122	2,010	0	7,122	0	2,010	546,039	290,922	
	6,446,485	6,221,415	5,131,045	1,687,806	206,000	97,967	(311,306)	206,000	97,967	(311,306)	206,000	(1,235,807)	97,967	10,547,723	7,695,882	



**CITY OF VINCENT
NOTE 8 - RATING INFORMATION
FOR THE MONTH ENDED 31 DECEMBER 2016**



	Rateable Value	Rate in Dollar Cents	Budget	Actual	Rates Levied to Budget
	\$		\$	\$	%
Rate Revenue					
General Rate					
12936 Residential	312,063,202	6.124	19,113,181	19,110,749	100.0%
1607 Other	123,712,610	6.463	7,995,546	7,995,546	100.0%
50 Vacant Other	3,056,850	11.914	364,193	364,193	100.0%
Minimum Rate					
3129 Residential @ \$1,007	43,166,329	6.124	3,157,952	3,150,903	99.8%
94 Other @ \$1,007	1,005,165	6.463	94,658	94,658	100.0%
0 Vacant Other @ \$1,414	0	11.914	0	0	0.0%
Interim Rates	0		340,000	338,439	99.5%
Back Rates	0		10,000	40,505	405.1%
Total Amount Made up from Rates	483,004,156		31,075,530	31,094,993	
Non Payment Penalties					
Instalment Interest @ 5.5%			176,260	159,253	90.4%
Penalty Interest @ 11%			80,000	54,233	67.8%
Administration Charge - \$13 per instalment			200,000	234,956	117.5%
Legal Costs Recovered			25,000	8,149	32.6%
Other Reimbursements			500	251	50.2%
Interest Write Off			(500)	0	0.0%
			31,556,790	31,551,835	
Other Revenue					
Exempt Bins - Non Rated Properties			154,600	146,143	94.5%
Commercial / Residential Additional Bins			123,300	118,758	96.3%
Swimming Pools Inspection Fees			10,000	11,677	116.8%
			31,844,690	31,828,413	
Opening Balance				113,308	
Total Collectable			31,844,690	31,941,721	100.30%
Less					
Cash Received				23,672,665	
Rebates Allowed				1,127,235	
Refunds Allowed				0	
Rates Balance To Be Collected			31,844,690	7,141,822	22.43%
Add					
ESL Debtors				88,230	
Pensioner Rebates Not Yet Claimed				378,753	
ESL Rebates Not Yet Claimed				9,594	
Less					
Deferred Rates Debtors				(105,250)	
Current Rates Debtors Balance				7,513,149	



**CITY OF VINCENT
NOTE 8 - DEBTOR REPORT
AS AT 31 DECEMBER 2016**

DESCRIPTION	CURRENT	31-59 Days	60-89 Days	OVER 90 Days	BALANCE
DEBTOR CONTROL - HEALTH LICENCES	0	0	0	0	0
DEBTOR CONTROL - RUBBISH CHARGES	0	0	0	0	0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	16,144		30,931	373,085	420,160
DEBTOR CONTROL - PROPERTY INCOME	66,394	10,567	6,011	97,712	180,684
DEBTOR CONTROL - RECOVERABLE WORKS	(62,001)	507	(8,661)	117,098	46,943
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	1,080	619	0	0	1,699
DEBTOR CONTROL - OTHER	65,837	28,119	645	9,892	104,493
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	0	0	0
DEBTOR CONTROL - GST	179,118	(3,748)	71,725	62,593	309,688
DEBTOR CONTROL - INFRINGEMENT	74,071	98,594	54,371	1,988,311	2,215,347
PROVISION FOR DOUBTFUL DEBT	0	0	0	0	0
TOTAL DEBTORS OUTSTANDING AS AT 31/12/2016	340,643	134,658	155,022	2,648,691	3,279,013

UNDERGROUND POWER	85,659
ACCRUED INCOME	31,285
ACCRUED INTEREST	246,275
PREPAYMENTS - INSURANCE	437,073
TOTAL TRADE AND OTHER RECEIVABLES	800,292
	4,079,305

DATE	DEBTOR OVER 60 DAYS	AMOUNT	DEBT DETAILS	COMMENTS
25/02/2015	East Perth Football Club	37,372.41	Turf Maintenance and Top Dressing	Pending discussions on annual maintenance plan.
25/02/2015	Subiaco Football Club	31,856.15	Turf Maintenance and Top Dressing	Pending discussions on annual maintenance plan.
01/10/2015	Department of Sports and Recreation	117,098.01	Variable Outgoings Adjustment	Currently under negotiation.
24/06/2016	Belgravia Leisure Pty Ltd	2,570.38	Maintenance recoup	Under negotiation.
14/04/2016	Lofus Community Centre	1,306.32	FESA Levy 15/16 & Maintenance recoup	Under negotiation.
01/07/2016	North Perth Tennis Club	1,270.35	Sinking Fund	Paid end of December
01/07/2016	Telstre Corporation	16,179.87	Annual Lease Fee - Holding Over	On monthly payment, new lease under negotiation
12/09/2016	Tuart Hill Cricket Club	6,680.00	Hire Charles Veryard Reserve for training/matches	Dispute, refer Director Community Engagement
	BALANCE OF 60 DAY DEBTORS OVER \$500.00	214,333.49		

CITY OF VINCENT
 NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
 AS AT 31 DECEMBER 2016



	Full Year Budget 2016/17 \$	YTD Budget 2016/17 \$	YTD Actuals Dec-16 \$	YTD Actuals Dec-15 \$	CM Actuals Dec-16 \$	CM Actuals Dec-15 \$
Administration						
Expenditure	0	0	0	0	0	0
Revenue	0	0	0	0	0	0
(Surplus)/Deficit	0	0	0	0	0	0
Swimming Pools Area						
Expenditure	3,649,605	1,840,687	1,571,811	1,714,874	254,917	274,270
Revenue	(2,278,500)	(1,091,684)	(1,010,879)	1,204,337	(217,317)	229,932
(Surplus)/Deficit	1,371,105	749,003	560,932	(510,537)	37,600	(44,338)
Swim School						
Expenditure	1,085,280	544,919	559,699	615,493	66,227	74,921
Revenue	(1,595,530)	(856,211)	(793,397)	901,213	(104,582)	112,337
(Surplus)/Deficit	(510,250)	(311,292)	(233,698)	285,721	(38,355)	37,416
Café						
Expenditure	808,880	396,596	364,311	370,099	61,077	83,724
Revenue	(688,290)	(364,426)	(321,980)	350,883	(58,164)	67,951
(Surplus)/Deficit	120,590	32,170	42,331	(19,216)	2,913	(15,772)
Retail Shop						
Expenditure	401,645	177,538	164,735	180,474	22,152	31,747
Revenue	(480,530)	(230,583)	(233,978)	259,603	(48,155)	50,293
(Surplus)/Deficit	(78,885)	(53,045)	(69,243)	79,129	(26,003)	18,546
Health & Fitness						
Expenditure	1,360,950	700,226	669,513	738,316	90,236	95,018
Revenue	(1,750,870)	(861,116)	(741,540)	861,457	(114,660)	137,851
(Surplus)/Deficit	(389,920)	(160,890)	(72,027)	123,141	(24,424)	42,833
Group Fitness						
Expenditure	476,520	234,087	252,557	234,457	40,490	34,480
Revenue	(686,790)	(340,097)	(296,961)	328,055	(47,134)	51,541
(Surplus)/Deficit	(210,270)	(106,010)	(44,404)	93,597	(6,644)	17,062
Aquarobics						
Expenditure	146,570	75,767	66,144	69,344	11,295	12,449
Revenue	(247,880)	(120,014)	(103,555)	118,749	(16,210)	19,546
(Surplus)/Deficit	(101,310)	(44,247)	(37,412)	49,405	(4,916)	7,097
Creche						
Expenditure	340,080	170,809	163,375	165,252	24,965	23,715
Revenue	(83,830)	(43,071)	(40,532)	55,736	(5,301)	7,141
(Surplus)/Deficit	256,250	127,738	122,843	(109,517)	19,664	(16,574)
(Surplus)/Deficit	457,310	233,427	269,322	(8,277)	(40,164)	46,269
Less Depreciation	(718,480)	(299,365)	(224,245)	359,252	0	59,868
Cash (Surplus)/Deficit	(261,170)	(65,938)	45,077	350,975	(40,164)	106,137