

11.5 FINANCIAL STATEMENTS AS AT 31 AUGUST 2021

Attachments: 1. Financial Statements as at 31 August 2021

RECOMMENDATION:

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

PURPOSE OF REPORT:

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

BACKGROUND:

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

DETAILS:

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

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
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3.	Net Current Funding Position	5
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Comments on the Statement of Financial Activity (as at Attachment 1)

Operating revenue is reported separately by 'Program' and 'Nature or Type' respectively. The significant difference between the two reports is that operating revenue by 'Program' includes 'Profit on sale of assets and the report for 'Nature or Type' includes 'Rates revenue'.

Revenue by Program (on page 1) is tracking higher than year to date budgeted revenue by \$251,865(7.1%). The following item materially contributed to this position:

- A favourable variance of \$194,270 due to higher than anticipated instalment fees on rates as an increased number of rate payers electing to take the instalment option (**General Purpose**).

Revenue by Nature or Type (on page 4) is tracking slightly higher than the year to date budgeted revenue by \$240,510 (0.6%). The following item materially contribute to this position: -

- An unfavourable variance of \$250,649 due to one month delay in opening of indoor swimming pool (**Fees and Charges**).
- A favourable variance of \$110,044 due to higher than anticipated instalment fees on rates (**Interest Earning**).
- A favourable Variance of \$ 359,095 – higher than anticipated variable recoups and licence permit fees (**Other Revenue**)

Expenditure by Program (on page 1) is favourable, attributed by an under-spend of \$2,357,104 (14.2%) compared to the year-to-date budget. The following items materially contributed to this position: -

- A favourable variance of \$940,812 mainly contributed by timing variances of works relating to waste collection and tipping costs and timing variance for events and programmes (**Community Amenities**).
- An under-spend of \$965,097 mainly contributed by timing variances of maintenance works at various City facilities, various works in parks and reserves and due to delay in opening of swimming pool (**Recreation and Culture**).
- A favourable variance of \$141,984 mainly pertaining to infrastructure maintenance and costs relating to street lighting (**Transport**).

Expenditure by Nature or Type (on page 4) is favourable, attributed by an under-spend of \$2,357,104 (14.2%). The following items materially contributed to this position:-

- Employee costs reflect a favourable variance of \$305,260 mainly attributed to the following items:
 - Under-spend in staff training courses and agency labour costs, compared to budget
 - Vacant staff positions within business units yet to be filled.
 - Savings at Beatty Park as a result of not engaging casuals at the moment.
- There is an under-spend of \$1,816,698 (16.9%) primarily attributed by timing variances of works and reversal of accrual amounts relating to expenditure for works completed in the last financial year (**Materials and Contracts**). The following items materially contributed to this position:-
 - Waste services - \$230,325 relating to tipping, bulk verge & recycling costs;
 - Maintenance works - \$456,500 relating to building maintenance; various sites & street cleaning works;
 - Information Technology software licences - \$233,732 relating to timed phasing of purchases;
 - Operating projects within multiple areas of \$620,856 relating to timed phasing of strategic planning programs and leisure planning programmes
- There is an under-spend of \$149,213 contributed by cumulative timing variances of works across multiple areas that are individual immaterial. (**Other expenditure**)

Surplus Position – 2020/2021

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

Content of Statement of Financial Activity

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

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

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

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

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

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

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

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 – 14)

This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.

5. Capital Expenditure and Funding Summary (Note 5 Page15 - 21)

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

	Adopted Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Land and Buildings	9,328,220	465,000	397,563	95.7%
Infrastructure Assets	7,831,761	195,000	157,201	98.0%
Plant and Equipment	2,991,056	0	0	100.0%
Furniture and Equipment	2,007,673	100,000	95,539	95.2%
Total	22,158,710	760,000	650,303	97.1%
FUNDING	Adopted Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	16,315,377	(1,629,150)	(1,190,253)	107.3%
Cash Backed Reserves	3,365,850	380,000	334,549	90.1%
Capital Grant and Contribution	1,704,483	1,236,150	578,574	66.1%
Other (Disposals/Trade In)	773,000	773,000	927,433	-20.0%
Total	22,158,710	760,000	650,303	97.1%

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

6. Cash Backed Reserves (Note 6 Page 22)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The provisional balance as at 31 August 2021 is \$11,709,321.

7. Rating Information (Note 7 Page 23 – 24)

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

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

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

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

The outstanding rates debtors balance as of 31 August 2021 was \$20,545,505 excluding deferred rates of \$109,217.

The outstanding rates percentage as of 31 August 2021 was 49% compared to 82% for the similar period last year, noting rates in 2020/21 was raised in August 2020 as compared to July 2021 for the current financial year.

8. Receivables (Note 8 Page 25)

Total trade and other receivables as of 31 August 2021 was \$2,361,873.

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

- \$1,378,901 relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

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

As a result, a doubtful debt provision has also been allowed for:

- \$181,310 has been provided for doubtful debt (Current – Up to 12 months).
- \$194,671 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).
- The debtors provision for the 2020/21 financials will be reviewed during the year end audit process.
- \$233,312 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

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

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

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 26)

As of 31 August 2021, the Centre's operating surplus position was \$234,124 (excluding depreciation) compared to the year to date budgeted surplus amount of \$296.

10. Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2020/2021 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as of 31 August 2021 have been detailed in the variance comments report in **Attachment 1**.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

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

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

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

RISK MANAGEMENT IMPLICATIONS:

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

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

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

PUBLIC HEALTH IMPLICATIONS:

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

FINANCIAL/BUDGET IMPLICATIONS:

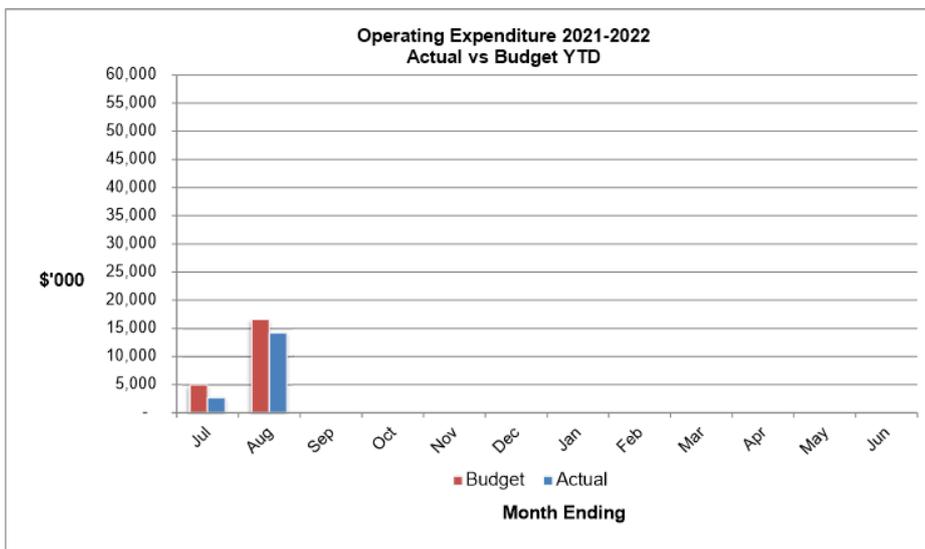
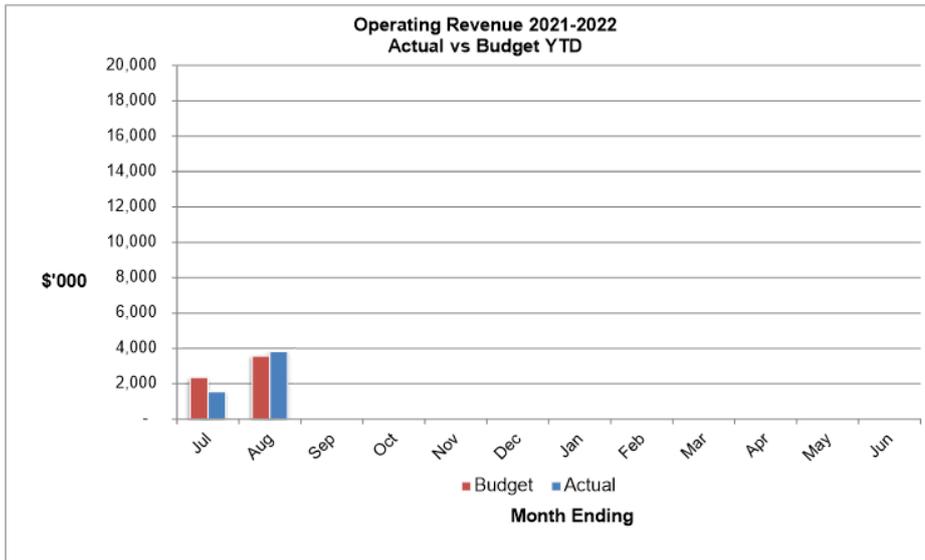
The June provisional monthly financials are still to be finalised and audited. Once the audit has been completed this will be presented to Council and will result in the opening balances being updated.

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

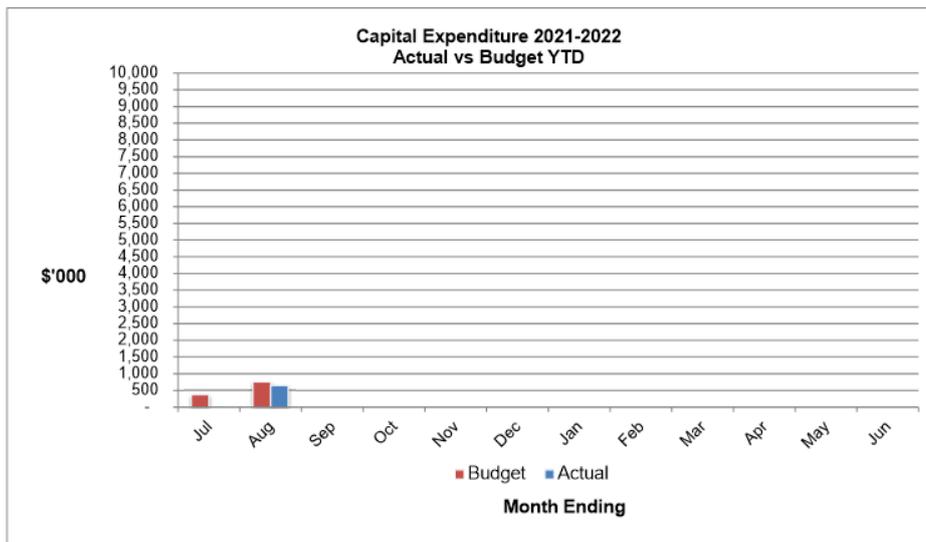
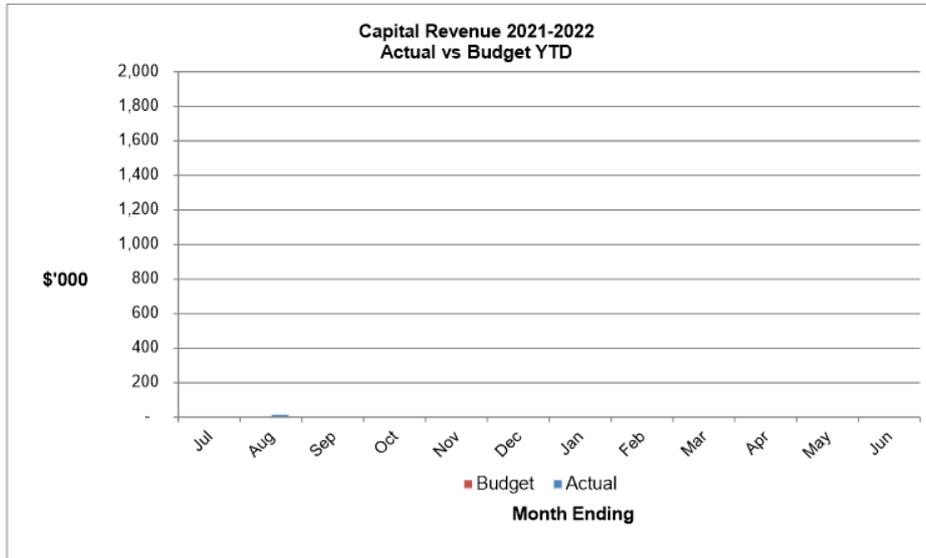


	Adopted Budget 2021/22	YTD Budget 31/08/2021	YTD Actual 31/08/2021	YTD Variance	YTD Variance
	\$	\$	\$	\$	%
Opening Funding Surplus/(Deficit)	5,166,974	5,166,974	7,730,738	2,563,764	49.6%
Revenue from operating activities					
Governance	57,050	9,037	688	(8,369)	-92.6%
General Purpose Funding	1,400,000	279,310	473,580	164,270	69.0%
Law, Order and Public Safety	308,082	37,831	40,924	3,093	8.2%
Health	338,542	125,587	29,848	(65,739)	-76.2%
Education and Welfare	139,094	36,064	38,442	2,378	6.6%
Community Amenities	637,194	183,430	175,813	(7,617)	-4.2%
Recreation and Culture	9,432,058	1,420,426	1,515,693	95,267	6.7%
Transport	8,829,651	1,371,614	1,465,618	94,004	6.9%
Economic Services	278,425	45,323	48,512	3,189	7.0%
Other Property and Services	1,347,125	58,079	29,488	(28,611)	-49.3%
	22,771,201	3,666,701	3,818,666	251,865	7.1%
Expenditure from operating activities					
Governance	(3,143,338)	(470,801)	(357,777)	113,024	-24.0%
General Purpose Funding	(718,799)	(93,164)	(101,542)	(8,378)	0.0%
Law, Order and Public Safety	(4,569,291)	(683,116)	(599,888)	83,228	-12.2%
Health	(1,768,032)	(257,107)	(222,008)	35,099	-13.7%
Education and Welfare	(399,312)	(25,303)	(8,395)	16,908	-66.8%
Community Amenities	(24,878,227)	(10,950,353)	(10,009,541)	940,812	-8.6%
Recreation and Culture	(26,050,709)	(3,270,824)	(2,305,727)	965,097	-29.5%
Transport	(8,718,982)	(525,329)	(383,345)	141,684	-27.0%
Economic Services	(625,753)	(97,278)	(66,239)	31,039	-31.9%
Other Property and Services	(2,211,484)	(182,238)	(143,947)	38,291	-21.0%
	(72,877,927)	(16,555,513)	(14,198,410)	2,367,104	-14.2%
Add Deferred Rates Adjustment	0	0	13,803	13,803	0.0%
Add Back Depreciation	14,068,923	0	0	0	0.0%
Adjust (Profit)/Loss on Asset Disposal	(1,890,054)	0	0	0	0.0%
Restricted Unspent Grant					
	12,178,869	0	13,803	13,803	0.0%
Amount attributable to operating activities	(37,927,857)	(12,988,812)	(10,366,041)	2,622,772	-20.2%
Investing Activities					
Non-operating Grants, Subsidies and Contributions	7,249,525	0	17,320	17,320	0.0%
Purchase Property, Plant and Equipment	(14,326,949)	(565,000)	(437,076)	127,924	-22.6%
Purchase Infrastructure Assets	(7,831,761)	(195,000)	(213,227)	(18,227)	9.3%
Proceeds from Joint Venture Operations	1,633,333	0	0	0	0.0%
Proceeds from Disposal of Assets	502,833	0	27,728	27,728	0.0%
Amount attributable to investing activities	(12,773,019)	(760,000)	(605,255)	154,745	-20.4%
Financing Activities					
Proceeds from Self Supporting Loan	0	0	0	0	0.0%
Principal elements of finance lease payments	(92,839)	(23,210)	(23,210)	0	0.0%
Repayment of Debentures	(1,368,872)	(136,198)	(136,198)	0	0.0%
Proceeds from New Debentures	8,368,366	0	7,083,333	7,083,333	0.0%
Transfer to Reserves	(3,190,415)	(709,551)	(812,343)	(102,792)	14.5%
Transfer from Reserves	5,177,037	681,539	655,070	(26,469)	-3.9%
Amount attributable to financing activities	8,895,277	(187,420)	6,766,652	6,954,072	-3710.4%
Surplus/(Deficit) before general rates	(36,638,625)	(8,769,258)	3,526,095	12,295,353	-140.2%
Total amount raised from general rates	36,745,248	36,583,231	36,571,877	(11,354)	0.0%
Closing Funding Surplus/(Deficit)	106,623	27,813,973	40,097,972	12,283,999	44.2%

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



CITY OF VINCENT
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM
 AS AT 31 AUG 2021



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



	Adopted Budget 2021/22 \$	YTD Budget 31/08/2021 \$	YTD Actual 31/08/2021 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	36,745,248	36,583,231	36,571,877	(11,354)	0%
Operating Grants, Subsidies and Contributions	810,383	176,196	209,570	33,374	18.9%
Fees and Charges	18,429,368	3,134,628	2,883,979	(250,649)	-8.0%
Interest Earnings	503,000	69,669	179,713	110,044	158.0%
Other Revenue	1,133,174	186,208	545,303	359,095	192.8%
	57,621,173	40,149,932	40,390,442	240,510	0.6%
Expenses					
Employee Costs	(26,815,330)	(4,331,891)	(4,026,631)	305,260	-7.0%
Materials and Contracts	(27,146,539)	(10,770,957)	(8,954,259)	1,816,698	-16.9%
Utility Charges	(1,603,890)	(267,530)	(176,802)	90,728	-33.9%
Depreciation on Non-Current Assets	(14,068,923)	0	0	0	0.0%
Interest Expenses	(553,948)	(65,817)	(65,817)	0	0.0%
Insurance Expenses	(604,121)	(92,859)	(97,656)	(4,797)	5.2%
Other Expenditure	(2,079,954)	(1,026,459)	(877,246)	149,213	-14.5%
	(72,872,705)	(16,555,513)	(14,198,410)	2,357,104	-14.2%
	(15,251,532)	23,594,419	26,192,033	2,597,614	11.0%
Non-operating Grants, Subsidies and Contributions	7,249,525	0	17,320	17,320	0.0%
Profit on Disposal of Assets	1,061,943	0	0	0	0.0%
Loss on Disposal of Assets	(5,222)	0	0	0	0.0%
Profit on Assets Held for Sale (TPRC Joint Venture)	833,333	0	0	0	0.0%
	9,139,579	0	17,320	17,320	0.0%
Net result	(6,111,953)	23,594,419	26,209,353	2,614,934	11.1%
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Total comprehensive income	(6,111,953)	23,594,419	26,209,353	2,614,934	11.1%

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



	Note	YTD Actual 31/08/2021 \$	FY Actual 30/06/2021 \$
Current Assets			
Cash Unrestricted		31,727,770	30,053,209
Cash Restricted		11,709,321	12,957,246
Investments		11,000	11,000
Receivables - Rates	7	20,545,505	18,908,584
Receivables - Other	8	2,361,873	3,489,587
Inventories		194,780	217,622
		<u>66,550,249</u>	<u>65,637,248</u>
Less: Current Liabilities			
Payables		(12,054,430)	(11,090,101)
Provisions - employee		(4,673,932)	(3,920,290)
		<u>(16,728,362)</u>	<u>(15,010,391)</u>
Unadjusted Net Current Assets		49,821,887	50,626,857
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(11,709,321)	(12,957,246)
Less: Restricted- Sundry Debtors(Non-Operating Grant)		0	0
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		937,942	6,077,033
Add: Infringement Debtors transferred to non current asset		971,183	0
Add: Current portion of long term finance lease liabilities		87,280	0
		<u>(9,723,916)</u>	<u>(6,891,213)</u>
Adjusted Net Current Assets		40,097,971	43,735,644

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



	Adopted Budget 2020/21	YTD Budget 31/08/2021	YTD Actual 31/08/2021	YTD Variance	% Variance	Variance Commentary
Chief Executive Office						
01000 - Chief Executive Officer						
Expenditure						
Employee Costs	410,727	66,363	75,183	8,820	-16%	
Internal Allocations	26,647	2,381	2,030	(351)	-6%	
Internal Recovery	(609,834)	(120,793)	(144,641)	(23,848)	-20%	
Materials and Contracts	149,200	49,140	67,886	18,746	-33%	
Other Employee Costs	22,362	2,876	2,967	81	-13%	
Other Expenditure	1,000	33	1	(32)	-3%	
Expenditure Total	2	0	3,416	3,416	-84%	
01000 - Chief Executive Officer Total	2	0	3,416	3,416	-84%	
01005 - Members Of Council						
Expenditure						
Employee Costs	84,333	13,628	6,268	(7,360)	-16%	
Internal Allocations	46,294	6,571	5,339	(1,232)	-14%	
Materials and Contracts	410,200	50,366	49,406	(960)	-12%	
Other Employee Costs	20,200	3,368	0	(3,368)	-17%	
Other Expenditure	47,600	4,164	3,268	(916)	-6%	
Expenditure Total	608,627	78,117	64,281	(13,836)	-8%	
01005 - Members Of Council Total	608,627	78,117	64,281	(13,836)	-8%	
01015 - Human Resource						
Income						
Reimbursements	(60,000)	(8,987)	0	8,987	-18%	
Income Total	(60,000)	(8,987)	0	8,987	-18%	
Expenditure						
Employee Costs	1,039,588	144,437	137,462	(6,975)	-14%	
Internal Allocations	87,952	4,435	3,685	(750)	-6%	
Internal Recovery	(1,289,127)	(180,149)	(174,148)	6,001	-14%	
Materials and Contracts	89,599	14,534	19,384	4,850	-17%	
Other Employee Costs	146,600	24,266	13,617	(10,649)	-17%	
Other Expenditure	6,391	1,064	1	(1,063)	-17%	
Expenditure Total	60,000	8,987	1	(8,987)	-87%	
01015 - Human Resource Total	0	0	1	0	-100%	
01020 - Information Technology						
Expenditure						
Employee Costs	575,384	92,980	90,353	(2,627)	-16%	
Internal Allocations	53,658	4,405	3,854	(551)	-6%	
Internal Recovery	(2,230,627)	(370,931)	(151,807)	219,124	-17%	
Materials and Contracts	1,597,125	272,652	39,120	(233,532)	-17%	Budget phasing variance in relation to software license expenses which is to be adjusted during budget review.
Other Employee Costs	3,960	860	0	(660)	-17%	
Other Expenditure	200	34	18,479	18,445	-17%	
Expenditure Total	0	0	(1)	(1)	-82%	
01020 - Information Technology Total	0	0	(1)	(1)	-82%	
01025 - Records Management						
Income						
Fees and Charges	(300)	(50)	(468)	(418)	-17%	
Income Total	(300)	(50)	(468)	(418)	-17%	
Expenditure						
Employee Costs	300,695	46,627	44,273	(4,354)	-16%	
Internal Allocations	30,290	2,272	1,880	(392)	-6%	
Internal Recovery	(372,288)	(67,761)	(46,763)	10,998	-16%	
Materials and Contracts	39,400	6,958	1,059	(5,899)	-17%	
Other Employee Costs	2,004	334	9	(325)	-17%	
Other Expenditure	0	0	0	0	0%	
Expenditure Total	0	60	468	418	-74%	
01025 - Records Management Total	0	0	0	0	-81%	
Chief Executive Office Total	608,629	78,117	67,687	(10,421)	-13%	
Community and Business Services						
01055 - Director Community and Business Services						
Expenditure						
Employee Costs	308,254	49,807	51,421	1,614	-16%	
Internal Allocations	17,821	1,337	1,106	(231)	-6%	
Internal Recovery	(334,846)	(51,672)	(53,243)	(1,571)	-16%	
Materials and Contracts	2,700	16	52	76	-1%	
Other Employee Costs	4,671	612	624	112	-11%	
Other Expenditure	1,600	0	0	0	0%	
Expenditure Total	0	0	0	0	-61%	
01055 - Director Community and Business Services Total	0	0	0	0	-61%	

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



	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	% Variance	Variance Commentary
01040 - Customer Services Centre						
Expenditure						
Employee Costs	687,305	111,052	84,632	(25,440)	-16%	Favourable variance as less casual staff was required.
Internal Allocations	14,735	1,946	3,655	-1,719	-13%	
Internal Recovery	(738,144)	(119,024)	(91,175)	27,849	-16%	
Materials and Contracts	16,300	2,716	1,337	(1,379)	-17%	
Other Employee Costs	9,804	1,634	0	(1,634)	-17%	
Other Expenditure	10,000	1,666	1,552	(114)	-17%	
Expenditure Total	0	0	1	1	-96%	
01040 - Customer Services Centre Total	0	0	1	1	-96%	
01045 - Mindarie and Tamala Park						
Income						
Fees and Charges	(61,000)	(9,154)	(11,333)	(2,179)	-15%	
Reimbursements	(80,000)	(3,327)	(3,004)	323	-4%	
Income Total	(141,000)	(12,481)	(14,337)	(1,856)	-19%	
Expenditure						
Other Expenditure	32,000	0	0	0	0%	
Expenditure Total	32,000	0	0	0	0%	
01045 - Mindarie and Tamala Park Total	(109,000)	(12,481)	(14,337)	(1,856)	-19%	
01060 - Rates						
Income						
Fees and Charges	(269,000)	(67,141)	(138,177)	(71,036)	-26%	Additional fee revenue due to more rate payers electing for the instalment option for the payment of rates.
Interest Earnings	(303,000)	(45,925)	(158,210)	(112,285)	-15%	Additional fee revenue due to more rate payers electing for the instalment option and rate smoothing option for the payment of rates.
Rates	(36,745,248)	(36,583,231)	(36,571,877)	11,364	-100%	
Reimbursements	(10,000)	0	0	0	0%	
Income Total	(37,323,248)	(36,696,297)	(36,868,264)	(171,967)	-140%	
Expenditure						
Employee Costs	277,512	44,845	48,043	3,197	-16%	
Internal Allocations	154,337	21,918	17,621	(4,297)	-14%	
Materials and Contracts	284,450	26,398	35,822	9,424	-9%	
Other Employee Costs	0	0	24	24	0%	
Other Expenditure	500	2	33	31	0%	
Expenditure Total	716,799	93,164	101,543	8,379	-39%	
01060 - Rates Total	(36,606,449)	(36,603,133)	(36,786,721)	(183,588)	-179%	
01065 - Insurance and General Purpose						
Income						
Fees and Charges	(38,000)	0	0	0	0%	
Grants and Subsidies	(570,000)	(142,500)	(155,690)	(13,190)	-23%	
Interest Earnings	(200,000)	(23,744)	(21,504)	2,240	-12%	
Other Revenues	(30,000)	0	0	0	0%	
Reimbursements	(75,000)	(34,019)	(1,780)	32,239	-65%	Lower than expected insurance claims.
Income Total	(903,000)	(200,263)	(178,974)	21,289	-82%	
Expenditure						
Insurance Expenses	604,121	92,859	97,656	4,797	-15%	
Internal Recovery	(604,121)	(100,466)	(91,885)	8,581	-17%	
Other Expenditure	5,000	380	0	(380)	-8%	
Expenditure Total	5,000	(7,227)	6,771	12,998	-40%	
01065 - Insurance and General Purpose Total	(898,000)	(207,490)	(178,203)	34,287	-122%	
01060 - Financial Services						
Income						
Other Revenues	(1,000)	(29)	(140)	(111)	-3%	
Income Total	(1,000)	(29)	(140)	(111)	-3%	
Expenditure						
Employee Costs	1,147,440	185,422	182,244	(3,178)	-16%	
Internal Allocations	103,353	7,755	6,407	(1,348)	-8%	
Internal Recovery	(1,449,253)	(200,419)	(193,457)	6,962	-14%	
Materials and Contracts	126,100	5,727	4,909	(818)	-9%	
Other Employee Costs	8,950	1,450	0	(1,450)	-16%	
Other Expenditure	60,500	84	37	(47)	0%	
Expenditure Total	1,900	29	140	111	-69%	
01060 - Financial Services Total	0	0	0	0	-82%	

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01066 - Reo Centre / Beatty Park						
Income						
Contributions	(950)	(158)	(181)	(23)	-17%	
Fees and Charges	(7,168,453)	(7,146,129)	(692,263)	453,866	-16%	The opening of the new swimming pool was delayed, resulting in reduced admission fees and merchandise sales. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Internal Allocations	(2,795,950)	(465,990)	(853,142)	(397,152)	-17%	
Internal Recovery	2,795,950	465,990	455,554	(10,436)	-17%	
Other Revenues	0	0	(29)	(29)	0%	
Reimbursements	(47,344)	(8,835)	(9,042)	(207)	-19%	
Income Total	(7,218,747)	(7,156,122)	(7,108,103)	48,019	-86%	
Expenditure						
Depreciation	1,286,772	0	0	0	0%	
Employee Costs	3,917,948	633,288	559,733	(73,555)	-16%	As the opening of the new swimming pool was delayed, extra staff was not required for August. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Interest Expenses	331,604	49,423	49,423	0	-15%	
Internal Allocations	4,736,956	520,493	445,338	(75,155)	-11%	
Internal Recovery	(4,363,965)	(461,540)	(395,381)	66,159	-11%	
Materials and Contracts	1,417,870	299,709	165,216	(134,493)	-21%	Furniture and equipment purchases were held off until new swimming pool was opened. - Consultant fees not incurred as project has not commenced. - Other variances are individually immaterial. - For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Other Employee Costs	36,278	4,562	7,297	2,335	-14%	Plant maintenance expenses were less than expected. Other variances are individually immaterial.
Other Expenditure	234,653	38,491	13,040	(25,451)	-16%	Water and electricity expenses were reduced due to the delay in the opening of the new pool.
Utilities	420,000	70,000	8,742	(81,258)	-17%	
Expenditure Total	8,018,103	1,164,826	863,408	(901,418)	-121%	
01066 - Reo Centre / Beatty Park Total	801,368	(298)	(256,896)	(256,399)	-207%	
01070 - Marketing and Communication						
Expenditure						
Employee Costs	688,571	111,267	118,776	7,509	-16%	
Internal Allocations	329,221	46,737	37,736	(9,001)	-14%	
Materials and Contracts	304,500	44,399	2,791	(41,608)	-15%	Timing variance relating to invoices.
Other Employee Costs	3,000	1,800	0	(1,800)	-60%	
Other Expenditure	110,200	16,034	5,287	(10,747)	-16%	
Expenditure Total	1,435,492	220,237	164,590	(66,647)	-120%	
01070 - Marketing and Communication Total	1,435,492	220,237	164,590	(66,647)	-120%	
01075 - Art & Culture						
Expenditure						
Materials and Contracts	30,000	6,000	323	(4,678)	-17%	
Expenditure Total	30,000	6,000	323	(4,678)	-17%	
01075 - Art & Culture Total	30,000	6,000	323	(4,678)	-17%	
01080 - Community Partnership						
Income						
Fees and Charges	(500)	0	(227)	(227)	0%	
Grants and Subsidies	(25,725)	(1,788)	0	1,788	-7%	
Income Total	(26,225)	(1,788)	(227)	1,681	-7%	
Expenditure						
Employee Costs	483,807	78,184	68,378	(9,805)	-16%	
Internal Allocations	236,719	36,833	29,949	(6,884)	-16%	
Materials and Contracts	283,300	52,218	4,854	(47,364)	-18%	Timing of variance of programmes and events.
Other Employee Costs	7,490	1,238	541	(697)	-17%	
Other Expenditure	115,000	19,165	168	(18,998)	-17%	
Expenditure Total	1,125,266	187,638	103,890	(83,749)	-84%	
01080 - Community Partnership Total	1,099,031	185,851	103,663	(82,188)	-81%	
01086 - Library Services						
Income						
Fees and Charges	(8,550)	(1,426)	(3,462)	(2,036)	-17%	
Grants and Subsidies	(800)	(1,34)	(31,290)	(31,156)	-17%	Grant income to be adjusted during budget review.
Other Revenues	(2,000)	(334)	6	328	-17%	
Income Total	(11,350)	(1,894)	(54,756)	(32,864)	-61%	
Expenditure						
Employee Costs	854,070	138,021	136,592	(1,429)	-16%	
Internal Allocations	442,906	68,629	68,378	(10,161)	-16%	
Materials and Contracts	86,250	12,193	12,298	106	-14%	
Other Employee Costs	8,100	1,350	369	(981)	-17%	
Other Expenditure	14,100	2,352	79	(2,273)	-17%	
Expenditure Total	1,406,426	222,445	207,718	(14,728)	-78%	
01086 - Library Services Total	1,395,076	220,651	172,868	(47,598)	-100%	
01090 - Senior and Disability services						
Income						
Fees and Charges	(4,000)	(666)	(1,958)	(1,252)	-17%	
Grants and Subsidies	(2,000)	(334)	0	334	-17%	
Income Total	(6,000)	(1,000)	(1,958)	(668)	-34%	
Expenditure						
Materials and Contracts	35,600	5,920	425	(5,495)	-17%	
Other Expenditure	5,000	834	0	(834)	-17%	
Expenditure Total	40,600	6,754	426	(6,329)	-34%	
01090 - Senior and Disability services Total	34,600	5,754	(1,633)	(7,287)	-88%	

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0106 - Lofux Community Centre						
Income						
Fees and Charges	(46,000)	(7,666)	(9,644)	(1,978)	-17%	
Income Total	(46,000)	(7,666)	(9,644)	(1,978)	-17%	
Expenditure						
Employee Costs	0	0	820	820	0%	
Materials and Contracts	12,650	2,110	175	(1,935)	-17%	
Other Employee Costs	1,000	166	0	(166)	-17%	
Other Expenditure	600	84	849	765	-17%	
Utilities	22,500	3,750	1,180	(2,570)	-17%	
Expenditure Total	36,650	6,110	5,024	(8,088)	-88%	
0106 - Lofux Community Centre Total	(9,350)	(1,666)	(6,620)	(6,064)	-86%	
Community and Business Services Total	(32,828,344)	(38,187,663)	(36,776,674)	(688,012)	2%	
Infrastructure and Environment						
0115 - Director Infrastructure and Environment						
Expenditure						
Employee Costs	410,858	66,386	61,594	(4,362)	-16%	
Internal Allocations	26,915	2,537	3,158	621	-8%	
Internal Recovery	(505,341)	(73,033)	(81,625)	(6,592)	-14%	
Materials and Contracts	49,750	57	14,979	14,922	0%	
Other Employee Costs	14,318	4,045	1,475	(2,870)	-28%	
Other Expenditure	600	8	18	10	-2%	
Expenditure Total	0	0	(1)	(1)	-88%	
0115 - Director Infrastructure and Environment Total	0	0	(1)	(1)	-88%	
0140 - Ranger Services/Administration						
Income						
Contributions	(2,800)	(669)	0	669	-20%	
Fees and Charges	(1,500)	0	0	0	0%	
Income Total	(4,300)	(669)	0	669	-20%	
Expenditure						
Employee Costs	2,804,537	453,165	385,345	(67,839)	-16%	As hiring for the additional rangers are still in process, this has resulted in less than the anticipated employee expenses.
Internal Expenses	1,901	450	450	0	-25%	
Internal Allocations	1,302,074	201,307	184,938	(34,769)	-15%	
Internal Recovery	(4,367,889)	(656,806)	(686,632)	(70,174)	-15%	
Materials and Contracts	169,500	1,243	31,683	30,440	-1%	
Other Employee Costs	61,934	5,147	4,712	(435)	-8%	
Other Expenditure	65,900	984	935	(49)	-2%	
Expenditure Total	37,867	6,610	3,032	(2,478)	-82%	
0140 - Ranger Services/Administration Total	33,567	4,941	3,032	(1,909)	-102%	
0145 - Animal Control / Dog Pound						
Income						
Fees and Charges	(92,160)	(13,493)	(8,862)	4,631	-16%	
Income Total	(92,160)	(13,493)	(8,862)	4,631	-16%	
Expenditure						
Internal Allocations	262,956	39,543	35,318	(4,225)	-15%	
Materials and Contracts	26,500	685	2,003	1,318	-2%	
Other Expenditure	500	154	918	724	-39%	
Expenditure Total	292,956	40,422	38,239	(2,183)	-68%	
0145 - Animal Control / Dog Pound Total	200,806	26,929	29,377	2,448	-71%	
0160 - Local Laws and Abandoned Vehicles						
Income						
Fees and Charges	(151,300)	(15,436)	(32,062)	(16,627)	-10%	
Income Total	(151,300)	(15,436)	(32,062)	(16,627)	-10%	
Expenditure						
Internal Allocations	786,869	118,629	105,400	(12,229)	-15%	
Materials and Contracts	6,000	0	505	505	0%	
Other Expenditure	0	0	675	675	0%	
Expenditure Total	792,869	118,629	107,580	(11,049)	-16%	
0160 - Local Laws and Abandoned Vehicles Total	641,569	103,193	75,518	(27,878)	-26%	
0165 - Community and Safety						
Income						
Grants and Subsidies	(50,000)	(8,334)	0	8,334	-17%	
Income Total	(50,000)	(8,334)	0	8,334	-17%	
Expenditure						
Employee Costs	52,774	8,527	6,914	(1,613)	-16%	
Internal Allocations	26,915	4,154	4,104	(50)	-15%	
Materials and Contracts	82,550	12,951	(478)	(13,029)	-15%	
Other Employee Costs	360	60	0	(60)	-17%	
Expenditure Total	162,803	26,312	10,640	(14,772)	-83%	
0165 - Community and Safety Total	112,803	18,978	10,640	(6,438)	-80%	

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01160 - Infringement and Inspectorial Control						
Income						
Fees and Charges	(2,678,837)	(455,816)	(432,550)	23,258	-17%	Revenue was originally budgeted for 3 additional rangers which are still in the process of being hired.
Other Revenues	(200)	0	(91)	(91)	0%	
Income Total	(2,679,037)	(455,816)	(432,661)	23,167	-17%	
Expenditure						
Depreciation	258,684	0	0	0	0%	
Internal Allocations	3,283,007	493,693	440,946	(52,747)	-16%	
Materials and Contracts	632,000	31,912	40,441	8,529	-6%	
Other Expenditure	196,500	54,190	4,683	(49,507)	-28%	Timing on receipt of fire lodgement fees.
Expenditure Total	4,966,191	679,795	486,070	(93,726)	-48%	
01160 - Infringement and Inspectorial Control Total	1,681,654	123,977	63,419	(70,668)	-66%	
01165 - Car Parks and Kerbside Parking						
Income						
Fees and Charges	(5,350,816)	(915,796)	(1,032,957)	(117,171)	-17%	Higher than expected parking ticket revenue. To be adjusted during budget review.
Income Total	(6,360,816)	(916,796)	(1,032,957)	(117,171)	-17%	
Expenditure						
Depreciation	362,640	0	0	0	0%	
Employee Costs	100,100	16,694	(2,393)	(19,087)	-17%	
Materials and Contracts	463,622	52,976	31,902	(21,074)	-11%	All variances are individually immaterial.
Other Expenditure	446,915	74,024	38,222	(35,782)	-17%	Lower than expected expenditure on equipment maintenance.
Utilities	0	0	2,564	2,564	0%	
Expenditure Total	1,973,477	143,674	70,286	(73,979)	-46%	
01165 - Car Parks and Kerbside Parking Total	(5,877,338)	(772,122)	(962,672)	(190,660)	-62%	
01170 - Engineering Design Services						
Income						
Contributions	(1,500)	(288)	(424)	(136)	-19%	
Fees and Charges	(82,000)	0	0	0	0%	
Grants and Subsidies	(31,000)	0	0	0	0%	
Income Total	(114,500)	(288)	(424)	(136)	-19%	
Expenditure						
Depreciation	121,644	0	0	0	0%	
Employee Costs	774,268	125,159	115,653	(9,505)	-16%	
Internal Allocations	414,345	60,152	49,284	(10,868)	-16%	
Materials and Contracts	384,500	38,830	39,676	846	-10%	
Other Employee Costs	35,913	8,659	21,527	12,668	-22%	
Other Expenditure	15,500	2,500	1,541	(559)	-16%	
Utilities	760,500	126,659	104,402	(22,267)	-17%	Favourable variance on electricity costs.
Expenditure Total	2,610,670	362,108	332,485	(29,886)	-9%	
01170 - Engineering Design Services Total	2,396,170	361,820	332,061	(29,822)	-16%	
01175 - City Buildings						
Income						
Contributions	(2,000)	(359)	(436)	(77)	-18%	
Income Total	(2,000)	(359)	(436)	(77)	-18%	
Expenditure						
Employee Costs	366,193	59,013	49,251	(9,762)	-16%	
Internal Allocations	176,996	27,419	22,403	(5,016)	-15%	
Materials and Contracts	20,000	3,334	1,730	(1,604)	-17%	
Other Employee Costs	5,100	893	705	(184)	-17%	
Expenditure Total	667,289	90,619	74,089	(16,530)	-8%	
01175 - City Buildings Total	665,289	90,260	73,653	(16,607)	-8%	
01180 - Roads and Public Works Admin						
Income						
Contributions	(36,000)	(6,896)	(7,317)	(421)	-19%	
Fees and Charges	(21,500)	(2,363)	(3,536)	(1,173)	-11%	
Other Revenues	(500)	0	0	0	0%	
Income Total	(68,000)	(9,259)	(10,853)	(1,594)	-9%	
Expenditure						
Employee Costs	443,674	71,739	85,023	13,284	-16%	
Internal Allocations	593,039	92,089	76,994	(15,095)	-16%	
Materials and Contracts	53,450	1,409	8,225	6,816	-3%	
Other Employee Costs	40,259	6,710	6,039	1,329	-17%	
Other Expenditure	0	0	763	763	0%	
Expenditure Total	1,100,422	171,947	178,044	7,097	-62%	
01180 - Roads and Public Works Admin Total	1,072,422	162,688	167,191	5,503	-62%	

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01185 - Parks and Environmental Services						
Income						
Fees and Charges	(90,187)	(16,174)	(4,309)	10,866	-17%	
Income Total	(90,187)	(16,174)	(4,309)	10,866	-17%	
Expenditure						
Depreciation	994,392	0	0	0	0%	
Employee Costs	2,312,150	386,146	314,810	(71,336)	-17%	\$31k labour cost on verges not yet required.
Internal Allocations	382	64	64	0	-17%	- All other variances individually immaterial.
Materials and Contracts	3,278,250	712,380	347,461	(364,929)	-22%	\$22k timing variance on environmental programmes. \$14k reactive maintenance not yet required for Hyde Park. \$22k timing variance on planned maintenance for street trees. \$20k maintenance not yet required for Streetscapes. \$188k timing variance on power line pruning program.
Utilities	0	0	3,212	3,212	0%	
Expenditure Total	6,686,174	1,098,690	666,627	(433,063)	-66%	
01185 - Parks and Environmental Services Total	6,496,017	1,082,416	662,318	(422,188)	-73%	
01190 - Waste Services						
Income						
Contributions	(3,200)	(634)	(726)	(192)	-17%	
Fees and Charges	(132,600)	(121,343)	(108,404)	12,939	-92%	
Other Revenues	(1,000)	(166)	(8,255)	(8,089)	-17%	
Income Total	(136,800)	(122,043)	(117,386)	4,668	-128%	
Expenditure						
Depreciation	29,742	0	0	0	0%	
Employee Costs	2,012,339	329,786	369,092	39,306	-16%	\$23k variance on wages to be corrected and journalled to waste collection expenses next month.
Interest Expenses	104,673	0	0	0	0%	
Internal Allocations	1,123,244	174,314	142,999	(31,315)	-16%	
Internal Recovery	(369,505)	(61,684)	(63,607)	(22,023)	-17%	
Materials and Contracts	11,815,711	8,214,666	7,611,128	(603,738)	-70%	\$417k variance on the resource recovery facility payout which is to be adjusted during budget review. \$6k timing variance on programmes and events. \$62k variance on waste collection contractors to be fixed and journalled from wage expenses next month. \$32k timing variance on waste collection plant hire. \$160k timing variance on waste recycling costs.
Other Employee Costs	50,028	9,338	7,197	(1,181)	-17%	
Other Expenditure	922,500	921,200	902,395	(18,855)	-100%	
Expenditure Total	16,701,733	9,696,970	8,948,164	(827,809)	-294%	
01190 - Waste Services Total	16,606,932	9,464,927	8,831,779	(825,148)	-382%	
01195 - Works Depot						
Income						
Contributions	(1,000)	(181)	(242)	(61)	-18%	
Income Total	(1,000)	(181)	(242)	(61)	-18%	
Expenditure						
Employee Costs	188,621	30,482	26,900	(3,582)	-16%	
Internal Allocations	96,099	14,852	12,960	(1,902)	-18%	
Internal Recovery	(256,220)	(47,247)	(42,381)	4,866	-16%	
Materials and Contracts	6,000	1,000	84	(916)	-17%	
Other Employee Costs	2,500	416	364	(92)	-17%	
Other Expenditure	4,000	668	2,314	1,646	-17%	
Expenditure Total	1,000	181	241	60	-88%	
01195 - Works Depot Total	0	0	(1)	(1)	-116%	
01200 - Plant Operating						
Expenditure						
Depreciation	1,125,690	0	0	0	0%	
Employee Costs	0	0	4,690	4,690	0%	
Internal Allocations	85,624	14,298	12,768	(1,530)	-17%	
Internal Recovery	(1,046,425)	(174,235)	(172,796)	1,439	-17%	
Materials and Contracts	631,020	142,666	91,235	(51,431)	-23%	Favourable variance on fuel and repairs.
Expenditure Total	786,889	(17,271)	(64,103)	(46,822)	-67%	
01200 - Plant Operating Total	786,889	(17,271)	(64,103)	(46,822)	-67%	
01216 - Public Works						
Expenditure						
Depreciation	4,223,876	0	0	0	0%	
Employee Costs	1,364,500	234,924	176,890	(58,034)	-17%	\$40k labour costs for street cleaning not yet required. \$20k road maintenance costs not yet required.
Internal Recovery	(767,740)	(127,956)	(57,796)	70,160	-17%	- Other variances individually immaterial.
Materials and Contracts	1,310,335	162,763	141,460	(21,303)	-12%	All expenses individually immaterial.
Expenditure Total	6,130,971	269,731	260,664	(8,177)	-48%	
01216 - Public Works Total	6,130,971	269,731	260,664	(8,177)	-48%	
01220 - Child Care and Play Groups						
Income						
Fees and Charges	(58,352)	(23,954)	(27,571)	(3,617)	-41%	
Reimbursements	(20,990)	(2,789)	(703)	2,086	-13%	
Income Total	(79,342)	(26,743)	(28,274)	(1,631)	-64%	
Expenditure						
Depreciation	87,936	0	0	0	0%	
Internal Allocations	4,439	738	746	8	-17%	
Materials and Contracts	40,025	4,313	642	(3,671)	-11%	
Utilities	9,450	1,574	872	(702)	-17%	
Expenditure Total	141,890	6,625	2,260	(4,366)	-46%	
01220 - Child Care and Play Groups Total	62,548	(20,118)	(28,014)	(6,896)	-89%	

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



	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	% Variance	Variance Commentary
01235 - Stadium and Ovals						
Income						
Fees and Charges	(46,798)	(30,516)	(31,578)	(1,062)	-5%	
Reimbursements	(146,588)	(24,488)	(21,396)	3,102	-17%	
Income Total	(193,386)	(55,004)	(52,974)	2,040	-82%	
Expenditure						
Depreciation	2,390,736	0	0	0	0%	
Employee Costs	0	0	348	348	0%	
Internal Allocations	14,277	2,360	2,390	30	-17%	
Materials and Contracts	258,600	26,415	12,944	(13,471)	-10%	
Other Expenditure	12,813	0	0	0	0%	
Utilities	67,800	11,300	12,362	1,062	-17%	
Expenditure Total	2,744,126	40,075	28,044	(12,031)	-44%	
01235 - Stadium and Ovals Total	2,650,740	(14,939)	(24,950)	(8,991)	-128%	
01236 - Public Halls						
Income						
Fees and Charges	(141,918)	(28,071)	(34,476)	(6,405)	-20%	
Reimbursements	(3,281)	(83)	(83)	30	-3%	
Income Total	(145,199)	(28,154)	(34,559)	(6,386)	-23%	
Expenditure						
Depreciation	240,384	0	0	0	0%	
Employee Costs	1,000	0	0	0	0%	
Internal Allocations	7,273	1,170	1,218	48	-16%	
Materials and Contracts	126,050	33,146	29,839	(3,307)	-27%	
Other Expenditure	583	0	0	0	0%	
Utilities	27,150	4,624	4,017	(607)	-17%	
Expenditure Total	401,440	38,840	36,074	(2,766)	-60%	
01236 - Public Halls Total	253,741	10,686	636	(10,101)	-83%	
01237 - Community and Welfare Centre						
Income						
Fees and Charges	(30,398)	(6,814)	(6,373)	441	-22%	
Reimbursements	(16,916)	(1,607)	(1,836)	(329)	-9%	
Income Total	(47,314)	(8,421)	(8,209)	112	-31%	
Expenditure						
Depreciation	172,224	0	0	0	0%	
Employee Costs	0	0	649	649	0%	
Internal Allocations	7,768	1,318	1,302	(16)	-17%	
Materials and Contracts	27,650	8,701	2,359	(6,342)	-31%	
Utilities	9,820	1,905	1,400	(505)	-20%	
Expenditure Total	217,462	11,924	6,710	(6,214)	-68%	
01237 - Community and Welfare Centre Total	169,948	3,503	(2,499)	(6,102)	-89%	
01240 - Sporting Clubs Buildings						
Income						
Fees and Charges	(65,235)	(9,644)	(10,123)	(479)	-15%	
Reimbursements	(79,753)	(8,910)	(5,011)	3,899	-11%	
Income Total	(144,988)	(18,554)	(15,134)	3,420	-28%	
Expenditure						
Depreciation	657,024	0	0	0	0%	
Employee Costs	0	0	278	278	0%	
Internal Allocations	33,126	5,468	5,548	80	-17%	
Materials and Contracts	74,600	23,798	6,549	(17,249)	-32%	
Utilities	75,780	12,628	9,070	(3,558)	-17%	
Expenditure Total	840,529	41,914	21,446	(20,469)	-68%	
01240 - Sporting Clubs Buildings Total	695,641	23,360	6,311	(17,049)	-62%	
01245 - Reserves Pavilions and Facilities						
Income						
Fees and Charges	(17,510)	(3,064)	(4,244)	(1,180)	-17%	
Reimbursements	(3,066)	(304)	(242)	82	-10%	
Income Total	(20,576)	(3,368)	(4,486)	(1,118)	-27%	
Expenditure						
Depreciation	231,228	0	0	0	0%	
Internal Allocations	6,901	1,027	1,138	21	-16%	
Materials and Contracts	410,701	65,721	44,804	(20,917)	-16%	All variances are individually immaterial.
Utilities	45,490	7,692	6,449	(1,123)	-17%	
Expenditure Total	694,320	74,410	62,391	(22,019)	-49%	
01245 - Reserves Pavilions and Facilities Total	673,744	71,042	47,906	(20,137)	-76%	
01260 - Health Clinics						
Income						
Fees and Charges	(26,800)	(14,382)	(14,707)	(325)	-54%	
Reimbursements	(2,902)	(242)	(163)	79	-8%	
Income Total	(29,702)	(14,624)	(14,870)	(246)	-62%	
Expenditure						
Depreciation	54,432	0	0	0	0%	
Employee Costs	0	0	1,103	1,103	0%	
Internal Allocations	2,126	349	356	7	-16%	
Materials and Contracts	80,500	4,735	2,850	(1,885)	-6%	
Other Expenditure	1,895	0	0	0	0%	
Utilities	6,300	1,050	1,019	(31)	-17%	
Expenditure Total	146,253	6,134	6,328	(808)	-39%	
01260 - Health Clinics Total	116,551	(8,490)	(8,642)	(1,052)	-101%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	% Variance	Variance Commentary
01265 - Road Reserves						
Expenditure						
Employee Costs	97,200	16,168	2,659	(13,529)	-17%	
Materials and Contracts	27,950	9,634	2,720	(5,914)	-23%	
Utilities	0	0	993	993	0%	
Expenditure Total	125,150	25,822	7,372	(18,460)	-42%	
01265 - Road Reserves Total	125,150	25,822	7,372	(18,460)	-42%	
01266 - Operational Buildings						
Income						
Contributions	(70,608)	(11,768)	(11,763)	5	-17%	
Fees and Charges	(917,590)	(31,654)	(154,504)	(122,850)	-3%	
Reimbursements	(535,824)	(89,444)	(83,184)	6,260	-17%	
Income Total	(1,624,022)	(132,866)	(249,461)	(116,686)	-37%	
Expenditure						
Depreciation	1,525,400	0	0	0	0%	
Employee Costs	7,000	1,334	790	(644)	-19%	
Interest Expenses	115,870	15,944	15,944	0	-14%	
Internal Allocations	58,956	9,771	9,874	103	-17%	
Internal Recovery	(857,363)	(54,485)	(58,937)	(1,462)	-6%	
Materials and Contracts	524,504	105,514	52,799	(52,715)	-20%	Timing variance of building and maintenance works.
Other Expenditure	987,887	0	0	0	0%	
Utilities	131,300	21,882	17,607	(4,275)	-17%	
Expenditure Total	2,097,434	99,990	41,077	(68,883)	-93%	
01266 - Operational Buildings Total	673,612	(32,906)	(208,374)	(176,468)	-100%	
01270 - Depot Buildings						
Expenditure						
Depreciation	183,564	0	0	0	0%	
Internal Allocations	7,482	1,240	1,252	12	-17%	
Internal Recovery	(294,723)	(40,800)	(36,569)	3,811	-14%	
Materials and Contracts	48,900	7,717	8,566	849	-16%	
Other Expenditure	27,177	27,177	23,519	(3,658)	-100%	
Utilities	28,000	4,666	2,914	(1,752)	-17%	
Expenditure Total	0	0	(738)	(738)	-164%	
01270 - Depot Buildings Total	0	0	(738)	(738)	-164%	
01276 - Parks Services Administration						
Income						
Contributions	(2,800)	(467)	(629)	(162)	-17%	
Income Total	(2,800)	(467)	(629)	(162)	-17%	
Expenditure						
Depreciation	108,655	0	0	0	0%	
Employee Costs	1,337,384	217,226	206,361	(10,865)	-16%	
Internal Allocations	1,448,236	234,826	188,807	(36,019)	-16%	
Internal Recovery	(1,386,743)	(231,122)	(169,576)	61,547	-17%	
Materials and Contracts	70,500	9,416	1,768	(7,648)	-13%	
Other Employee Costs	83,125	13,856	12,386	(1,470)	-17%	
Other Expenditure	19,000	3,166	1,915	(1,251)	-17%	
Expenditure Total	1,680,167	237,368	241,662	4,294	-96%	
01276 - Parks Services Administration Total	1,677,367	236,901	241,033	4,132	-113%	
01280 - Recoverable Works						
Income						
Reimbursements	(32,660)	(2,110)	(2,116)	(6)	-6%	
Income Total	(32,660)	(2,110)	(2,116)	(6)	-6%	
Expenditure						
Employee Costs	12,655	2,110	516	(1,594)	-17%	
Materials and Contracts	20,000	0	204	204	0%	
Expenditure Total	32,655	2,110	720	(1,389)	-17%	
01280 - Recoverable Works Total	(6)	0	(1,386)	(1,386)	-23%	
Infrastructure and Environment Total	38,628,808	11,214,487	9,602,237	(1,712,250)	-16%	
Strategy and Development						
01010 - Corporate Strategy and Governance						
Income						
Other Revenues	0	0	(200)	(200)	0%	
Income Total	0	0	(200)	(200)	0%	
Expenditure						
Employee Costs	497,367	80,387	74,755	(5,632)	-16%	
Internal Allocations	279,986	40,817	34,315	(6,502)	-15%	
Materials and Contracts	146,450	24,404	2,528	(21,876)	-17%	Budget showing variance in relation to legal fees, audit fees and consultant fees which are individually immaterial.
Other Employee Costs	3,000	900	0	(900)	-17%	
Other Expenditure	1,750	292	204	(88)	-17%	
Expenditure Total	928,553	146,400	111,802	(34,688)	-82%	
01010 - Corporate Strategy and Governance Total	928,553	146,400	111,802	(34,788)	-82%	
01030 - Sustainability and Environment						
Expenditure						
Employee Costs	225,948	36,499	33,434	(3,065)	-16%	
Internal Allocations	120,664	17,060	13,688	(3,372)	-14%	
Materials and Contracts	70,000	8,334	14,717	6,383	-12%	
Other Employee Costs	1,900	260	0	(260)	-17%	
Expenditure Total	418,512	62,153	61,839	(304)	-69%	
01030 - Sustainability and Environment Total	418,512	62,153	61,839	(304)	-69%	

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

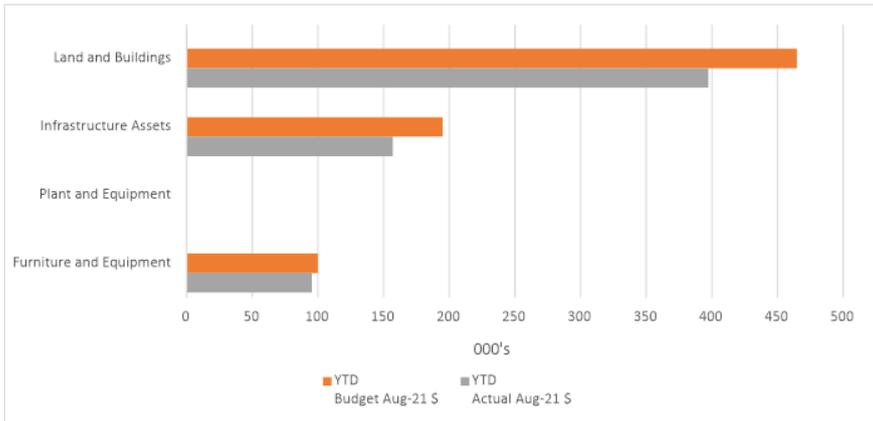


	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	% Variance	Variance Commentary
01105 - Director Strategy and Development						
Expenditure						
Employee Costs	323,275	52,233	47,283	(4,950)	-16%	
Internal Allocations	17,821	1,337	1,106	(231)	-8%	
Internal Recovery	(344,696)	(53,827)	(48,553)	5,274	-16%	
Materials and Contracts	1,450	44	31	(13)	-3%	
Other Employee Costs	1,800	200	132	(668)	-11%	
Other Expenditure	350	13	1	(12)	-4%	
Expenditure Total	0	0	0	0	-68%	
01105 - Director Strategy and Development Total	0	0	0	0	-68%	
01110 - Development and Design						
Income						
Contributions	(1,300)	(216)	(145)	71	-17%	
Fees and Charges	(338,840)	(56,916)	(50,360)	(3,464)	-17%	
Income Total	(340,140)	(57,132)	(50,505)	(6,585)	-34%	
Expenditure						
Employee Costs	1,140,495	184,256	177,949	(6,347)	-16%	
Internal Allocations	508,059	87,358	84,740	(2,628)	-14%	
Materials and Contracts	149,350	32,555	(1,855)	(34,420)	-22%	\$22k legal and consultant fees not yet required. Other variances are individually immaterial.
Other Employee Costs	11,074	1,871	1,111	(760)	-17%	
Other Expenditure	32,600	7,600	5,946	(1,654)	-23%	
Expenditure Total	1,861,688	313,700	247,891	(66,809)	-92%	
01110 - Development and Design Total	1,501,448	256,568	187,388	(69,202)	-126%	
01116 - Health Admin and Food Control						
Income						
Contributions	(3,300)	(756)	(242)	514	-23%	
Fees and Charges	(302,520)	(110,541)	(14,735)	95,306	-95%	Timing variance of food premise licence fees.
Other Revenues	(1,000)	(166)	0	166	-17%	
Income Total	(306,820)	(110,963)	(14,977)	95,688	-76%	
Expenditure						
Employee Costs	993,154	160,490	154,262	(6,228)	-16%	
Internal Allocations	505,719	71,831	59,560	(12,271)	-14%	
Materials and Contracts	96,937	14,140	1,722	(12,418)	-16%	
Other Employee Costs	16,319	2,554	1,136	(1,418)	-17%	
Other Expenditure	11,750	1,958	2	(1,956)	-17%	
Expenditure Total	1,622,778	260,973	216,682	(34,291)	-79%	
01116 - Health Admin and Food Control Total	1,315,968	140,010	201,706	61,696	-160%	
01120 - Compliance Services						
Income						
Contributions	(2,000)	(367)	(484)	(117)	-18%	
Fees and Charges	(20,000)	(3,334)	3,005	6,339	-17%	
Income Total	(22,000)	(3,701)	2,521	6,222	-56%	
Expenditure						
Employee Costs	463,529	74,505	82,411	7,505	-16%	
Internal Allocations	259,947	36,971	29,369	(7,602)	-14%	
Materials and Contracts	55,100	9,164	7,084	(2,100)	-17%	
Other Employee Costs	7,717	1,286	669	(617)	-17%	
Other Expenditure	2,000	332	69	(263)	-17%	
Expenditure Total	788,293	122,679	118,602	(3,071)	-81%	
01120 - Compliance Services Total	766,293	118,978	122,123	3,146	-116%	
01125 - Building Control and License						
Income						
Contributions	(1,800)	(281)	0	281	-16%	
Fees and Charges	(267,900)	(44,584)	(48,059)	(3,475)	-17%	
Other Revenues	(2,750)	(458)	(453)	6	-17%	
Income Total	(272,040)	(46,923)	(48,612)	(5,188)	-60%	
Expenditure						
Employee Costs	381,703	51,693	51,371	(10,312)	-16%	
Internal Allocations	205,768	29,211	23,979	(5,232)	-14%	
Materials and Contracts	8,000	1,336	147	(1,189)	-17%	
Other Employee Costs	28,282	4,714	(9,414)	(14,128)	-17%	
Other Expenditure	2,000	334	167	(177)	-17%	
Expenditure Total	625,763	97,278	66,240	(31,038)	-81%	
01125 - Building Control and License Total	353,703	61,966	17,728	(34,226)	-191%	
01130 - Policy and Place Services						
Income						
Contributions	(1,600)	(266)	0	266	-17%	
Fees and Charges	(3,525)	0	0	0	0%	
Income Total	(5,125)	(266)	0	266	-17%	
Expenditure						
Employee Costs	1,997,964	258,214	228,259	(29,955)	-16%	Salary savings due to vacant position that was in the process of being filled.
Internal Allocations	731,768	103,914	84,343	(19,571)	-14%	
Materials and Contracts	1,089,360	154,852	(4,282)	(159,174)	-14%	Timing variance of works relating operating initiatives and programmes.
Other Employee Costs	16,404	2,732	1,408	(1,324)	-17%	
Other Expenditure	30,000	5,000	2,522	(2,478)	-17%	
Expenditure Total	3,466,496	624,762	312,260	(212,602)	-79%	
01130 - Policy and Place Services Total	3,460,371	624,488	312,260	(212,236)	-86%	
Strategy and Development Total	8,844,439	1,300,640	1,014,613	(286,926)	-22%	
Net Operating	16,261,632	(23,694,419)	(26,192,027)	(2,697,609)	11%	

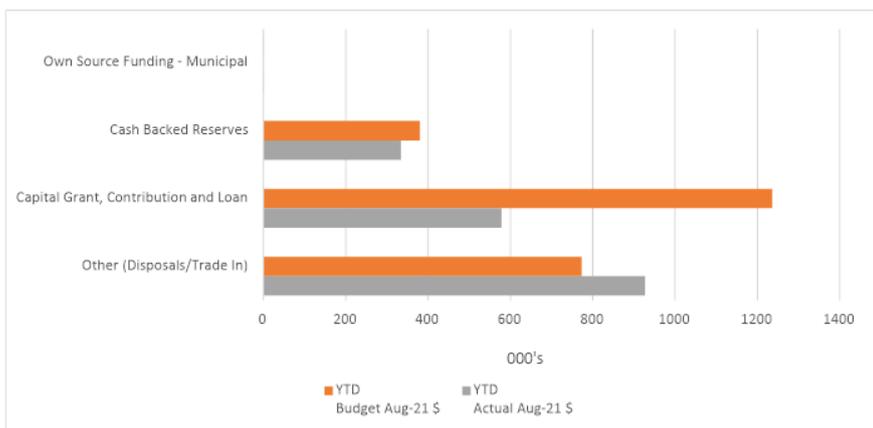
CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
 AS AT 31 AUGUST 2021



CAPITAL EXPENDITURE	Adopted Budget 2021/22	YTD Budget Aug-21	YTD Actual Aug-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	9,328,220	465,000	397,563	(67,437)	-15%
Infrastructure Assets	7,831,761	195,000	157,201	(37,799)	-19%
Plant and Equipment	2,991,056	0	0	0	0%
Furniture and Equipment	2,007,673	100,000	95,539	(4,461)	-4%
Total	22,158,710	760,000	650,303	(109,697)	-14%



FUNDING	Revised Budget 2021/22	YTD Budget Aug-21	YTD Actual Aug-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	16,315,377	(1,629,150)	(1,190,253)	438,897	-27%
Cash Backed Reserves	3,365,850	380,000	334,549	(45,451)	-12%
Capital Grant, Contribution and Loan	1,704,483	1,236,150	578,574	(657,576)	-53%
Other (Disposals/Trade In)	773,000	773,000	927,433	154,433	20%
Total	22,158,710	760,000	650,303	(109,697)	-14%



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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
LAND & BUILDING ASSETS							
ADMIN CENTRE							
Air Conditioning & HVAC Renewal - Admin Building HVAC	344,000	5,000	4,950	(50)	-1%	(10,089)	Works in progress.
BEATTY PARK LEISURE CENTRE							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	1,500,000	400,000	324,495	(75,505)	-19%	407,623	Works in progress.
Beatty Park Leisure Centre – Concourse Tiling	165,000	10,000	36,338	26,338	263%	0	Works in progress.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	10,000	0	(10,000)	-100%	0	Works in planning stage.
LIBRARY							
Upgrade Library counter to enhance customer service delivery	48,500	0	0	0	0%	0	
VINCENT COMMUNITY CENTRE							
Vincent Community Centre – Air Conditioning & HVAC Renewal	170,000	30,000	22,330	(7,670)	-26%	0	Works in progress.
DEPARTMENT OF SPORTS AND RECREATION							
DLGSC LED lighting upgrade/renewal	225,000	-	0	0	0%	0	Works in planning stage.
DLGSC Air Conditioning & HVAC Renewal	250,000	5,000	4,950	(50)	-1%	0	Works in planning stage.
DLGSC renewal/upgrade-Lease obligation	80,000	-	0	0	0%	0	Works in planning stage.
MISCELLANEOUS							
Infrastructure Works - Litis Stadium	3,000,000	-	0	0	0%	0	Design phase.
413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)	50,000	-	0	0	0%	0	Quotation phase.
Works Depot - Non fixed assets renewals	95,000	-	0	0	0%	0	Quotation phase.
Lease Property Non Scheduled Renewal	50,000	-	0	0	0%	0	Works to commence in September 2021.
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	20,000	-	0	0	0%	0	Quotation phase.
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	20,000	-	0	0	0%	15,360	Works to be Scheduled.
North Perth Main Town Hall - Kitchen and toilet renewal	180,000	-	0	0	0%	6,000	Design phase.
North Perth Lesser Town Hall - Kitchen and toilet renewal	120,000	-	0	0	0%	0	Design phase.
Library Renewals	80,000	-	0	0	0%	0	Works in planning stage.
Menzies Park Pavilion & Ablutions	330,000	-	0	0	0%	7,500	Design Phase.
Miscellaneous Assets Renewal (City Buildings)	100,000	-	0	0	0%	0	Works to commence in September 2021.
Aircon & HVAC Miscellaneous Renewals all properties	50,000	-	0	0	0%	18,913	Design Phase.
Water and Energy Efficiency Initiatives	75,000	-	0	0	0%	992	Works in planning stage.
Hyde Park West	220,000	5,000	4,500	(500)	-10%	3,000	Design Phase.
Leederville Tennis Club - fencing upgrade	75,000	-	0	0	0%	0	Works to be Scheduled.
Leederville Oval Stadium - Light posts renewal	1,100,000	-	0	0	0%	0	Design Phase.
Forrest Park Croquet Club	16,450	-	0	0	0%	0	Works to commence in September 2021.
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,732	-	0	0	0%	8,850	Works to be Scheduled.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	-	0	0	0%	0	Works in planning stage.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	-	0	0	0%	0	Works in planning stage.
Roofing Renewal-Loton Park Tennis Club Room	178,400	-	0	0	0%	0	Works to commence in September 2021.
Leederville Oval Stadium - Electrical renewal - 3 boards	298,088	-	0	0	0%	115,953	Quotation Phase.
FOR LAND & BUILDING ASSETS	9,328,220	465,000	397,563	(67,437)	-15%	574,101	

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<u>INFRASTRUCTURE ASSETS</u>							
LOCAL ROADS PROGRAM							
Lake Street - Bulwer Street to Brisbane Street	110,307	-	0	0	0%	7,879	Works to be Scheduled.
Lake Street - Stuart Street to Newcastle Street	116,615	-	0	0	0%	11,096	Works to commence in September 2021.
Glyde Street - Coogee Street to Matlock Street	45,562	10,000	9,371	(629)	-6%	530	Works in progress.
Richmond Street - Scott Street to Oxford Street	62,141	-	0	0	0%	500	Works to be Scheduled.
Eton Street - Gill Street to Ellesmere Street	132,596	50,000	34,647	(15,353)	-31%	1,180	Works in progress.
Grosvenor Road - Ethel Street to Fitzgerald Street	73,279	-	0	0	0%	500	Works to be Scheduled.
Lawley Street - Fitzgerald Street to R.O.W	21,734	-	0	0	0%	250	Works to be Scheduled.
Richmond Street - Leicester Street to Cul-de-sac	37,429	-	0	0	0%	250	Works to be Scheduled.
Britannia Road - Federation Street to Kalgoorlie Street	96,305	-	0	0	0%	500	Works to be Scheduled.
Bouverie Place - Federation Street to Kalgoorlie Street	86,953	10,000	7,294	(2,707)	-27%	1,246	Works in progress.
Ashby Street - Egina Street to East Street	100,341	-	0	0	0%	500	Works to be Scheduled.
Ashby Street - Kalgoorlie Street to Egina Street	105,907	-	0	0	0%	0	Works to be Scheduled.
Ashby Street - Kalgoorlie Street to Egina Street	53,984	-	0	0	0%	0	Works to be Scheduled.
Ashby Street - Flinders Street to Coogee Street	53,984	-	0	0	0%	0	Works to be Scheduled.
Thompson Street - Barnet Street to Loftus Street	2,500	-	0	0	0%	500	Works to be Scheduled.
Bruce Street - Barnet Street to Loftus Street	2,500	-	0	0	0%	500	Works in planning stage.
Egina Street - Berryman Street to Anzac Road	5,000	-	0	0	0%	500	Works in planning stage.
Egina Street - Tasman Street to Berryman Street	5,000	-	0	0	0%	500	Works in planning stage.
Minor Traffic Management Improvements Program	80,000	-	0	0	0%	6,042	Works in planning stage.
Chelmsford Road to Raglan Road	-	-	1,368	1,368	100%	(2,281)	Actuals from FY 20-21, to be adjusted during budget review.
ROAD TO RECOVERY							
Tennyson Street - Loftus Street to Shakespeare Street	200,377	-	0	0	0%	500	Works in planning stage.
Glyde Street - Matlock St to Coogee St	33,363	25,000	20,742	(4,258)	-17%	2,570	Works in progress.
Ellesmere Street - Shakespeare St to London St	90,170	-	0	0	0%	500	Works in planning stage.
TRAFFIC MANAGEMENT							
Alma/Claverton Local Area Traffic Management	48,955	-	0	0	0%	0	Design Phase.
Harold and Lord St Intersection	26,000	-	0	0	0%	0	Design Phase.
Mini Roundabouts	-	-	2,492	2,492	100%	2,271	Actuals from FY 20-21, to be adjusted during budget review.

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BLACK SPOT PROGRAM							
Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn mo	100,000	-	0	0	0%	0	Works to commence in September 2021.
Leederville Parade - Vincent Street to Loftus Street	200,000	-	0	0	0%	9,440	Works in planning stage.
Intersection of Bulwer and Stirling St, Perth	95,960	-	0	0	0%	3,000	Works to be Scheduled.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	-	0	0	0%	700	Design Phase.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	245,270	-	0	0	0%	31,055	Works to be Scheduled.
STREETSCAPE IMPROVEMENTS							
Streetscape Improvements Program	35,000	-	0	0	0%	0	Works in planning stage.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	10,000	8,420	(1,580)	-16%	(8,420)	Works in progress.
ROADWORKS - REHABILITATION (MRRG PROGRAM)							
Oxford Street - Leederville Parade to Vincent Street	118,376	-	30,184	30,184	100%	6,526	Works in progress.
Loftus Street - North bound lanes Vincent Street to Bourke Street	157,528	-	414	414	100%	160,686	Works in progress.
Loftus Street - South bound lanes Vincent Street to Bourke Street	149,145	-	33	33	100%	143,611	Works in progress.
Bourke Street - Charles Street to Loftus Street	173,745	-	0	0	0%	0	Works in planning stage.
Carr Street - Fitzgerald Street to Charles Street	110,518	10,000	5,364	(4,636)	-46%	4,468	Works in progress.
Fitzgerald Street - Central lanes Burt Street to Walcott Street	211,842	-	0	0	0%	221,349	Works to be Scheduled.
Walcott Street - North-west bound lanes William Street to Beaufort Street	162,281	-	0	0	0%	141,009	Works to be Scheduled..
Newcastle Street - Eastbound lane Money Street to Beaufort Street	77,271	40,000	37,817	(2,183)	-5%	3,923	Works in progress.
RIGHTS OF WAY							
Annual review based upon the most recent condition assessment survey	100,000	-	0	0	0%	13,535	Works in progress.
Laneway Lighting Program	20,000	-	0	0	0%	0	Works in planning stage.
SLAB FOOTPATH PROGRAMME							
Footpath Upgrade and Renewal Program	446,309	-	0	0	0%	0	Works to be Scheduled.

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BICYCLE NETWORK							
Florence/Strathcona/Golding Safe Active Street	-	-	6,887	6,887	100%	(15,352)	Actuals from FY 20-21, to be adjusted during budget review.
Travel Smart Actions	10,500	-	0	0	0%	0	Works in planning stage.
Construct Norfolk St N/S Route Stage 1	375,000	-	0	0	0%	0	Design Phase.
Design for Norfolk St N/S Route	8,635	-	0	0	0%	0	Design Phase.
DRAINAGE							
Britannia Reserve Main Drain Renewal stage 1&2	143,635	-	0	0	0%	0	Quotation Phase.
Minor drainage improvement program	50,000	-	0	0	0%	11,490	Design Phase.
Gully Soak-well program	60,000	20,000	29,699	9,699	48%	11,926	Works in progress.
CAR PARK DEVELOPMENT							
Car Parking Upgrade/Renewal Program	330,300	-	0	0	0%	0	
Accessible City Strategy Implementation	205,000	-	0	0	0%	0	
Car Parking Upgrade-Strathcona St angled parking	20,000	-	0	0	0%	0	
Depot - Car park lighting Renewal	-	-	16,124	16,124	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
PARKS AND RESERVES							
Greening Plan-West End Arts Precinct	-	-	240	240	100%	(240)	Actuals from FY 20-21, to be adjusted during budget review.
Leederville Parade (Greening Plan)	200,000	-	0	0	0%	0	Works in planning stage.
Drummond Place (Greening Plan)	10,000	-	0	0	0%	570	Works in planning stage.
Old Aberdeen Place (Greening Plan)	10,000	-	0	0	0%	3,924	Works in planning stage.
Stirling Street (Greening Plan)	30,000	-	0	0	0%	570	Works in planning stage.
Edward Street (Greening Plan)	20,000	-	0	0	0%	570	Works in planning stage.
Dunedin Street Car Park (Greening Plan)	15,000	-	0	0	0%	570	Works in planning stage.
Flinders Street Car Park (Greening Plan)	15,000	-	0	0	0%	570	Works in planning stage.
Brittania Reserve – Floodlight Repair	741,444	-	520	520	100%	10,541	Works in progress.
Litis Stadium & Britannia Res End of Le	-	-	(58,377)	(58,377)	100%	3,136	Variance due to accrual reversal for FY20-21, will be cleared when invoice is processed
Greening Plan - Coogee St Car Park	-	-	990	990	100%	(990)	Actuals from FY 20-21, to be adjusted during budget review.
Greening Plan - Howlett Street	-	-	609	609	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
Greening Plan - Little Russell Street	-	-	323	323	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
Auckland/Hobart Street Reserve - replace irrigation	-	-	2,040	2,040	100%	(4,395)	Actuals from FY 20-21, to be adjusted during budget review.
RETICULATION							
Menzies Park - Replace Irrigation System	180,000	-	0	0	0%	0	Works in planning stage.
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical cu	15,000	-	0	0	0%	0	Works to be scheduled.

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PARKS FURNITURE							
Implementation and renewal of parks signage	20,000	-	0	0	0%	0	Works in planning stage.
Norwood Park - replace electric BBQ (double)	15,000	-	0	0	0%	9,010	Works to be scheduled.
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	40,000	-	0	0	0%	0	Works in design phase.
Auckland/Hobart Street Reserve – replacement perimeter fencing	20,000	-	0	0	0%	0	Works in planning stage.
Hyde Park - upgrade of path lighting	90,000	-	0	0	0%	0	Quotation Phase.
Britannia Reserve - shade sail replacement (south)	18,000	-	0	0	0%	0	Quotation Phase.
Charles Veryard Reserve - Flood Lighting	100,000	-	0	0	0%	9,875	Quotation Phase.
PARKS DEVELOPMENT							
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	-	0	0	0%	0	Works in planning stage.
Monmouth Street	10,000	-	0	0	0%	0	Design Phase.
Edinboro Street Reserve	20,000	-	0	0	0%	0	Works in planning stage.
Hyde Park re-asphalt Pathways	100,000	-	0	0	0%	0	Works in planning stage.
Les Lilleyman – Playground and softfall replacement	115,000	-	0	0	0%	0	Works in planning stage.
Tolcon Place Reserve - replace playground soft fall	20,000	-	0	0	0%	0	Works to be scheduled.
Cricket Wicket Renewal Program	25,000	-	0	0	0%	0	Works to be scheduled.
PLAYGROUND EQUIPMENT							
Menzies Park – replace exercise equipment	60,000	-	0	0	0%	0	Works in planning stage.
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	-	0	0	0%	0	Works in planning stage.
Charles Veryard Reserve - Replace playground softfall and exercise equipment	45,000	-	0	0	0%	0	Works to be scheduled.
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	-	0	0	0%	0	Works in planning stage.
STREET FURNITURE							
Bus Shelter Replacement and Renewal Program	30,000	20,000	0	(20,000)	-100%	0	Variance due to accrual reversal for FY20-21, will be cleared when invoice is processed
Street Lighting Upgrade Program	55,000	-	0	0	0%	0	Works completed.
MISCELLANEOUS							
Public Open Space Strategy Implementation Plan	50,000	-	0	0	0%	0	Works in planning stage.
Mary Street Piazza - Festoon Light Improvements	20,000	-	0	0	0%	0	Works in planning stage.
FOR INFRASTRUCTURE ASSETS	7,831,761	195,000	157,201	- 37,799	12	808,689	

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

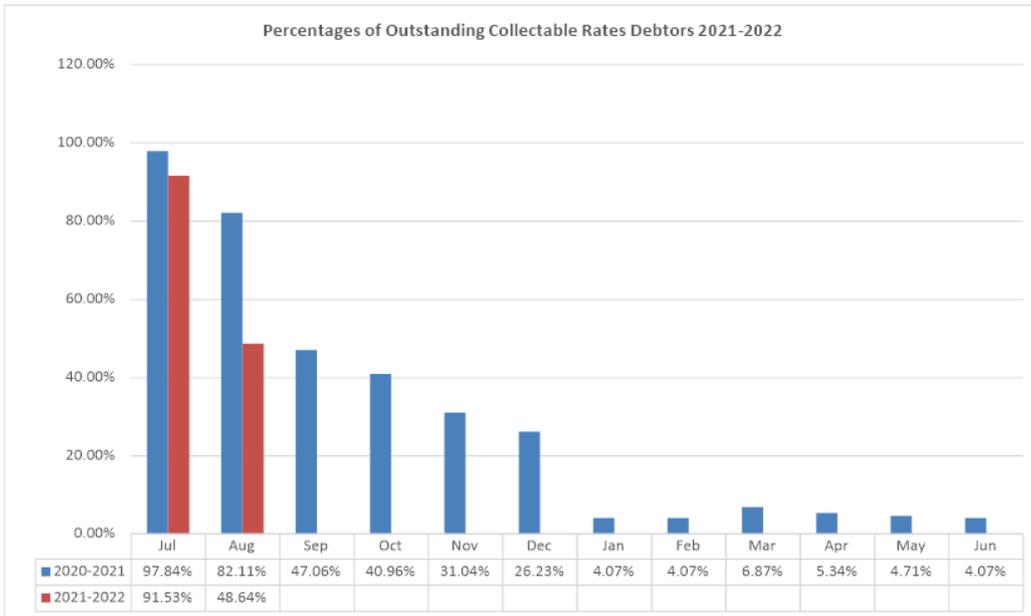
Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PLANT & EQUIPMENT ASSETS							
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME							
Light Fleet - Annual Changeover	547,500	0	0	0	0%	185,500	Works in progress.
MAJOR PLANT REPLACEMENT PROGRAMME							
5 Tonne Rubbish Compactor Small Rear Loader	340,000	0	0	0	0%	0	Works in design phase.
Road Sweeper	380,000	0	0	0	0%	0	Works in design phase.
Single Axle Tipper Truck	170,000	0	0	0	0%	0	Quotation Phase.
Scarifier and vacuum system	20,000	0	0	0	0%	0	Quotation Phase.
Elevated Work Platform - Squirrel	60,000	0	0	0	0%	0	
Mower / Ride On Rotary Toro Quad Steer	40,000	0	0	0	0%	37,640	Works in progress.
Mower / Ride On Rotary	35,000	0	0	0	0%	30,460	Works in progress.
MISCELLANEOUS							
FOGO 3 Bin	1,378,556	0	0	0	0%	0	Works in progress.
Parking Machines Asset Replacement Prog	20,000	0	0	0	0%	0	Quotation Phase.
TOTAL EXPENDITURE							
FOR PLANT & EQUIPMENT ASSETS	2,991,056	0	0	0	0%	253,600	
FURNITURE & EQUIPMENT ASSETS							
F&E ASSETS - BP LEISURE CENTRE							
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for o	132,000	0	0	0	0%	4,790	Works commenced.
Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans	868,366	0	0	0	0%	0	Tender review in process.
FURNITURE AND EQUIPMENT							
Building Management System software-Admin	120,000	0	0	0	0%	0	
INFORMATION TECHNOLOGY							
Enterprise Applications upgrade	238,080	-	0	0	0%	61,434	
ICT infrastructure renewal (switches, UPS, audio visual, network links)	275,000	100,000	80,504	(19,496)	-19%	10,490	Works in progress.
Beatty Park Leisure Centre							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	0	0	15,035	15,035	100%	(32,825)	Variance due to accrual reversal for FY20-21.
MARKETING & COMMUNICATIONS							
COVID-19 Artwork relief project	374,227	0	0	0	0%	0	
TOTAL EXPENDITURE							
FOR FURNITURE & EQUIPMENT ASSETS	2,007,673	100,000	95,539	(4,461)	-4%	39,099	
TOTAL CAPITAL EXPENDITURE	22,158,710	760,000	650,303	(109,697)	-14%	1,675,490	

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 AUGUST 2021



Reserve Particulars	Budget Opening Balance 01/07/2021 \$	Actual Opening Balance 01/07/2021 \$	Budget Transfers to Reserve 30/06/2022	YTD Actual Transfers to Reserve 31/08/2021 \$	Budget Interest Earned 30/06/2022 \$	YTD Actual Interest Earned 31/08/2021 \$	Budget Transfers from Reserve 30/06/2022 \$	YTD Actual Transfers from Reserve 31/08/2021 \$	Budget Closing Balance 30/06/2022 \$	Actual Closing Balance 31/08/2021 \$
Asset Sustainability Reserve	5,890,677	5,512,487	701,114	111,965	45,550	15,003	(2,726,156)	(655,070)	3,911,185	4,984,385
Beatty Park Leisure Centre Reserve	102,048	102,096	0	0	789	260	0	0	102,837	102,356
Cash in Lieu Parking Reserve	1,540,735	1,469,067	0	0	11,914	3,924	(441,000)	0	1,111,649	1,472,991
Hyde Park Lake Reserve	160,575	160,649	0	0	1,242	409	0	0	161,817	161,058
Land and Building Acquisition Reserve	299,910	300,049	0	0	2,319	764	0	0	302,229	300,813
Leederville Oval Reserve	94,840	94,885	0	0	733	242	0	0	95,573	95,127
Leederville Tennis Reserve	0	0	0	0	-	0	0	0	0	0
Loftus Community Centre Reserve	37,204	37,219	0	0	288	96	0	0	37,492	37,315
Loftus Recreation Centre Reserve	224,595	220,496	59,458	14,967	1,737	572	0	0	285,790	236,035
Office Building Reserve - 246 Vincent Street	288,445	311,925	0	0	2,230	734	(290,675)	0	0	312,659
Parking Facility Reserve	106,473	106,521	0	0	823	271	0	0	107,296	106,792
Percentage For Public Art Reserve	401,299	401,577	0	0	3,103	1,022	(374,227)	0	30,175	402,599
Plant and Equipment Reserve	22,667	22,680	0	0	175	58	(22,667)	0	175	22,739
POS reserve - General	0	0	1,450,120	656,167	11,213	0	(190,000)	0	1,271,333	656,167
State Gymnastics Centre Reserve	120,783	119,423	11,144	0	934	307	0	0	132,861	119,730
Strategic Waste Management Reserve	1,005,650	1,006,113	0	0	7,776	2,561	(982,312)	0	31,114	1,008,674
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	0	4,591	1,512	0	0	1,931,794	1,095,382
Underground Power Reserve	211,773	211,870	0	0	1,638	539	0	0	213,411	212,409
Waste Management Plant and Equipment Reserve	221,752	221,856	0	0	1,715	565	0	0	223,467	222,421
POS reserve - Haynes Street	159,194	159,265	35,245	0	1,231	405	(150,000)	0	45,670	159,670
			0							
	11,982,490	11,552,048	3,090,414	783,099	100,000	29,244	(5,177,037)	(655,070)	9,995,867	11,709,321

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



CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 FOR THE MONTH ENDED 31 AUGUST 2021



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
General Rate					
10902 Residential	245,429,636	0.0797	19,828,111	19,621,826	99.0%
182 Vacant Residential	4,265,470	0.0761	354,712	322,920	91.0%
1622 Other	124,588,530	0.0672	8,379,858	8,350,806	99.7%
46 Vacant Commercial	2,437,750	0.1282	312,447	350,064	112.0%
Minimum Rate					
6144 Residential @ \$1,241.00	78,076,012		7,633,391	7,650,886	100.2%
185 Vacant Residential @ \$1,170.00	1,822,160		183,690	190,268	103.6%
157 Other @ \$1,197.70	1,886,030		188,039	188,039	100.0%
0 Vacant Commercial @ \$1,516.40			0	0	
Interim Rates	0		300,000	13,095	4.4%
Rates Waiver	0		(135,000)	(116,028)	85.9%
Total Amount Made up from Rates	458,505,588		37,045,248	36,571,877	
Non Payment Penalties					
Instalment Interest @ 5.5%			170,000	145,637	85.7%
Penalty Interest @ 8%			133,000	12,573	9.5%
Administration Charge - \$8 per instalment			150,000	110,946	74.0%
Legal Costs Recovered			10,000	0	0.0%
			37,508,248	36,841,033	
Other Revenue					
Exempt Bins - Non Rated Properties			100,000	85,800	85.8%
Commercial / Residential Additional Bins			16,000	20,248	126.6%
Swimming Pools Inspection Fees			18,800	14,800	78.7%
			37,643,048	36,961,881	
Opening Balance				1,053,606	
Total Collectable			37,643,048	38,015,487	100.99%
Less					
Cash Received				20,809,708	
Rebates Allowed				(1,102,033)	
Rates Balance To Be Collected			37,643,048	18,307,811	48.64%
Add					
ESL Debtors				1,221,518	
Pensioner Rebates Not Yet Claimed				902,134	
ESL Rebates Not Yet Claimed				223,260	
Less					
Deferred Rates Debtors				(109,217)	
Current Rates Debtors Balance				20,545,505	



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

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	2,003	(1,055)	(2,072)	122,892	121,768
DEBTOR CONTROL - RUBBISH CHARGES					0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING			97,200	136,112	233,312
DEBTOR CONTROL - PROPERTY INCOME	75,794	(47,856)	134,012	6,891	168,841
DEBTOR CONTROL - RECOVERABLE WORKS	1,164	(1,164)	1,164	930	2,093
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	1,100				1,100
DEBTOR CONTROL - OTHER	35,008	51,606		110,527	197,141
DEBTOR CONTROL - % ART CONTRIBUTIONS					0
DEBTOR CONTROL - PLANNING SERVICES FEES	(100)			705	605
DEBTOR CONTROL - GST	241,162	(241,162)	(100,115)	100,130	15
DEBTOR CONTROL - INFRINGEMENT	101,700	51,467	45,736	1,378,901	1,577,804
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
TOTAL DEBTORS OUTSTANDING AS AT 31/08/2021	457,831	(188,163)	175,924	1,481,106	1,926,698

ACCRUED INCOME	17,575
ACCRUED INTEREST	28,220
PREPAYMENTS	389,380
TOTAL TRADE AND OTHER RECEIVABLES	2,361,873

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728.05	Building Insurance 2018/19 & 2019/20	In the process to debt collection
23/02/2021	Kre8 Constructions	929.50	Damaged to ROW 47 Redfern St	In the process to debt collection
01/04/2021	Hospitality Industry Service Providers (HISP)	2,844.27	Monthly lease fee	Financial hardship
04/11/2016	C Cafarelli	28,800.00	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	12,514.30	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	20,084.80	Outstanding court costs awarded to COV	Have been handed over to FER.
09/07/2019	R Cox	1,170.00	Breach of condition of hail hire	Sent to debt collection agency.
5808.09	D Bianchi	15,000.00	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
21/07/2020	Kamran Beykpour	25,813.00	Outstanding court costs awarded to COV	Pleaded not guilty. Court trial adjourned to 27 July 2021
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	with debt collector
BALANCE OF 90 DAY DEBTORS OVER \$500.00		115,023.17		

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



	Original Budget 2021/22 \$	YTD Budget Aug-21 \$	YTD Actuals Aug-21 \$	YTD Actuals Aug-20 \$	Month Actuals Aug-21 \$	Month Actuals Aug-20 \$
ADMINISTRATION						
Revenue	0	0	0	0	(48,048)	0
Expenditure	0	0	0	(254)	47,648	(253)
Surplus/(Deficit)	0	0	0	(254)	(400)	(253)
SWIMMING POOLS AREA						
Revenue	2,209,329	348,311	189,812	204,529	119,552	104,645
Expenditure	(3,957,666)	(505,918)	(419,787)	(263,762)	(319,274)	(179,271)
Surplus/(Deficit)	(1,748,337)	(157,607)	(229,975)	(59,233)	(199,722)	(74,626)
SWIM SCHOOL						
Revenue	1,530,316	222,886	48,910	212,699	44,638	139,191
Expenditure	(1,107,574)	(177,797)	(106,647)	(173,842)	(76,030)	(124,494)
Surplus/(Deficit)	422,742	45,089	(57,737)	38,857	(31,392)	14,697
CAFÉ						
Revenue	0	0	0	1,890	0	879
Expenditure	0	0	0	(36,024)	110	(32,746)
Surplus/(Deficit)	0	0	0	(34,134)	110	(31,867)
RETAIL SHOP						
Revenue	551,116	91,852	53,979	73,139	37,466	40,598
Expenditure	(472,039)	(86,538)	(59,213)	(42,041)	(57,475)	(27,669)
Surplus/(Deficit)	79,077	5,314	(5,234)	31,098	(20,009)	12,929
HEALTH & FITNESS						
Revenue	1,732,874	288,812	680,783	249,598	159,582	119,780
Expenditure	(1,336,438)	(198,757)	(176,197)	(124,951)	(130,075)	(86,226)
Surplus/(Deficit)	396,436	90,055	504,586	124,647	29,507	33,554
GROUP FITNESS						
Revenue	675,362	112,560	100,061	90,150	58,683	43,708
Expenditure	(505,476)	(78,913)	(69,737)	(71,756)	(49,516)	(47,024)
Surplus/(Deficit)	169,886	33,647	30,324	18,394	9,167	(3,316)
AQUAROBICS						
Revenue	254,553	41,838	37,207	34,798	22,069	16,116
Expenditure	(226,334)	(38,275)	(20,446)	(13,249)	(14,954)	(9,518)
Surplus/(Deficit)	28,219	3,563	16,761	21,549	7,115	6,598
CRECHE						
Revenue	61,333	10,222	9,674	8,764	5,395	4,365
Expenditure	(210,712)	(29,987)	(34,275)	(32,318)	(24,779)	(22,874)
Surplus/(Deficit)	(149,379)	(19,765)	(24,601)	(23,554)	(19,384)	(18,509)
Net Surplus/(Deficit)	(801,356)	296	234,124	117,370	(225,008)	(60,793)
Less: Depreciation	(1,286,772)	0	0	73,452	0	73,452
Cash Surplus/(Deficit)	485,416	296	234,124	43,918	(225,008)	(134,245)