

## 11.7 FINANCIAL STATEMENTS AS AT 28 FEBRUARY 2021

Attachments: 1. Financial Statements as at 28 February 2021

**RECOMMENDATION:**

That Council **RECEIVES** the Financial Statements for the month ended 28 February 2021 as shown in Attachment 1.

**PURPOSE OF REPORT:**

To present the statement of financial activity for the period ended 28 February 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 28 February 2021:-

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1.	Statement of Financial Activity by Program Report and Graph	1-3
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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** is tracking favourable compared to the YTD budget by an amount by \$2,366,691 (21%). The following items materially contributed to this position: -

- A favourable variance of \$610,807 primarily due to an increase in revenue generated from activity at Beatty Park, public halls and sporting grounds (**Recreation and Culture**); and
- A favourable variance of \$1,519,571 mainly due to an increase in revenue generated from parking activities and \$217,425 received as grant monies from Department of Fire and Emergency Services (DFES) for disaster recovery (**Transport**).

**Revenue by Nature or Type** is tracking favourable compared to the YTD budget by \$2,638,157 (5.7%). The following items materially contributed to this position: -

- A favourable variance of \$338,846 relating to an increase in interim rates (**Rates**);
- A favourable variance of \$1,968,831 for revenue generated primarily from increased activity at Beatty Park and parking facilities within the City (**Fees and charges**); and
- A favourable variance of \$356,275 for revenue primarily from the grant monies received from DFES for storm damage claims (**Other Revenue**).

**Expenditure by Program** reflects an over-spend of \$700,377 (1.9%) compared to the year to date budget. The following items materially contributed to this position: -

- An unfavourable variance of \$1,284,268 primarily contributed by the increase in depreciation at HBF Park (previously NIB stadium) (**Recreation and Culture**);
- An unfavourable variance of \$400,048 primarily contributed by depreciation and timing variance of works (**Transport**);
- A favourable variance of \$270,880 primarily contributed by tipping costs, bulk verge & recycling costs (**Community Amenities**); and
- A favourable variance of \$317,711 primarily contributed by a reduction in vehicle maintenance costs (**Other Property Services**).

**Expenditure by Nature or Type** reflects a slight overspend of \$769,716 (2.1%). The following items materially contributed to this position: -

- An unfavourable variance of \$532,768 primarily contributed by the following items (**Employee costs**)
  - Beatty Park - \$200k relating primarily to casual costs required due to additional activity; and
  - An additional pay run was processed in January 2021, resulting in a cumulative variance in most areas. However, this is expected to normalise in March as an additional payment has been budgeted for then.
- An unfavourable variance of \$1,412,344 primarily as a result of depreciation at HBF Park (Depreciation); and
- A favourable variance of \$729,986 primarily contributed by a timing variance of works in the following areas (Materials and Contracts):
  - Waste services - \$280k relating to tipping, bulk verge & recycling costs;
  - Vehicle maintenance costs - \$130k relating to fuel & repairs; and
  - Maintenance works - \$230k relating to building maintenance at various sites & street cleaning works.

The depreciation forecasts will be updated to align with actual expenditure as part of the second quarterly budget review in March 2021.

#### Surplus Position – 2020/2021

The audited surplus position brought forward to 2020/21 is \$2,122,499 compared to the adopted budget amount of \$1,615,763. The additional surplus of \$506,736 will be updated as part of the March 2021 budget review.

In addition, the closing deficit position for 2020/21 changed from \$405,905 to \$553,475 in February 2021. This was as a result of an additional budget amendments approved of \$147,570 relating to works at Beatty Park at the February Council meeting.

#### **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)

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 – 46)

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

5. Capital Expenditure and Funding Summary (Note 5 Page 47 - 52)

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

	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	5,415,171	3,022,601	657,739	87.9%
Infrastructure Assets	4,496,283	2,311,474	2,157,715	52.0%
Plant and Equipment	378,812	348,550	285,155	24.7%
Furniture and Equipment	1,272,100	572,800	244,431	80.8%
<b>Total</b>	<b>11,562,366</b>	<b>6,255,425</b>	<b>3,345,040</b>	<b>71.1%</b>
FUNDING	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	5,719,033	3,866,275	1,514,200	73.5%
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	917,717	-18.7%
<b>Total</b>	<b>11,562,366</b>	<b>6,255,425</b>	<b>3,345,040</b>	<b>71.1%</b>

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

6. Cash Backed Reserves (Note 6 Page 53)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 28 February 2021 is \$11,347,571.

7. Rating Information (Note 7 Page 54 - 55)

The notices for rates and charges levied for 2019/20 were issued on 7 August 2020. *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	18 September 2020
Second Instalment	18 November 2020
Third Instalment	18 January 2021
Fourth Instalment	18 March 2021

Rates debtors for 2020/21 was raised on 29 July 2020 after the adoption of the budget.

The outstanding rates debtors balance as at 28 February 2021 is \$5,565,755 excluding deferred rates of \$115,535. The outstanding rates percentage at 28 February 2021 is 14% compared to 11% for the similar period last year. This has been contributed by: -

- 368 ratepayers opting to pay their rates weekly, fortnightly or monthly (rates smoothing). This option has been offered for the first time this financial year; and
- Administration has also received 41 hardship applications and these ratepayer payments has been deferred until March 2021.

8. Receivables (Note 8 Page 56)

Total trade and other receivables as at 28 February 2021 are \$2,218,247.

Below is a summary of the significant items that have been outstanding for over 90 days: -

- \$1,336,809 (86%) relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are sent to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

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

As some of the unpaid infringements are aged, a provisional amount of \$181,310 has been calculated as doubtful debts for the current portion (within 12 months) and a corresponding provisional amount of \$238,616 has been calculated as doubtful debts for the non-current portion (greater than 12 months). This treatment is in accordance to the new requirements of the changes in the Accounting standards (AASB 9).

- \$139,663 (9%) 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 to 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 57)

As at 28 February 2021, the Centre's operating surplus position is \$137,038 (excluding depreciation) compared to the year to date deficit amount of \$43,310. This is contributed primarily by the cumulative increase in activity relating to swim school (before the indoor pool closure), fitness initiatives at the Centre and increased sales at the retail shop.

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 to the above, all material variances as at 28 February 2021 have been detailed in the variance comments report in **Attachment 1**.

**CONSULTATION/ADVERTISING:**

Not applicable.

**LEGAL/POLICY:**

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

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

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

**RISK MANAGEMENT IMPLICATIONS:**

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

**STRATEGIC IMPLICATIONS:**

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

Innovative and Accountable

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

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

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

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

**SUSTAINABILITY IMPLICATIONS:**

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

**PUBLIC HEALTH IMPLICATIONS:**

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

**FINANCIAL/BUDGET IMPLICATIONS:**

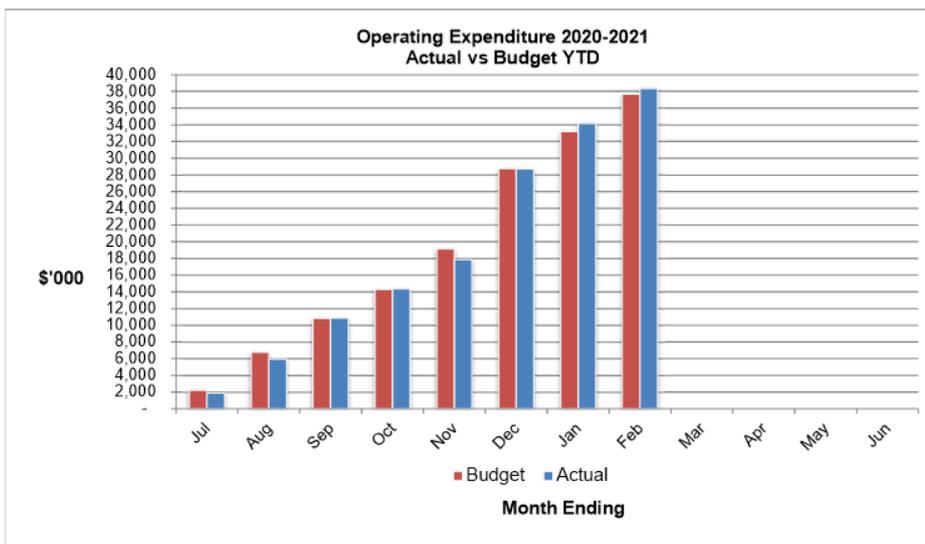
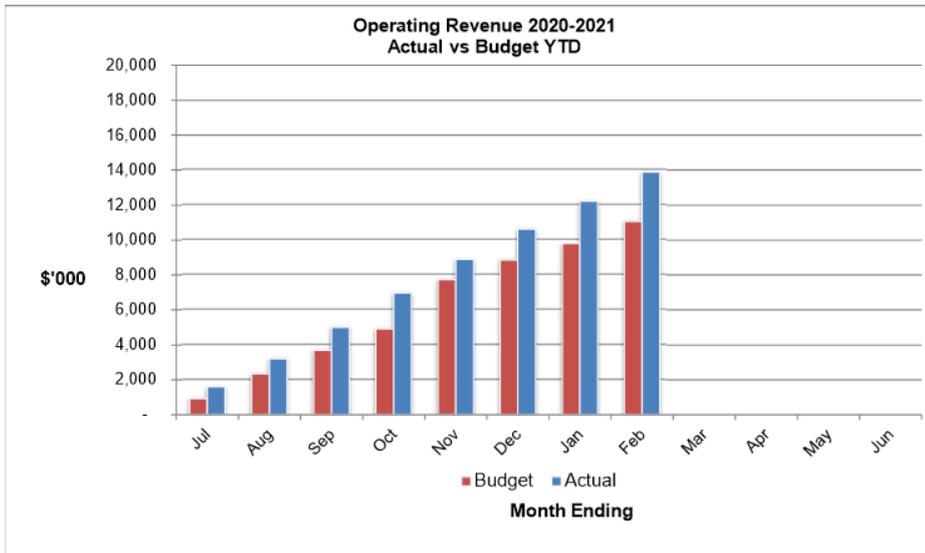
As contained in this report.

CITY OF VINCENT  
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
BY PROGRAM  
FOR THE PERIOD ENDED 28 FEBRUARY 2021

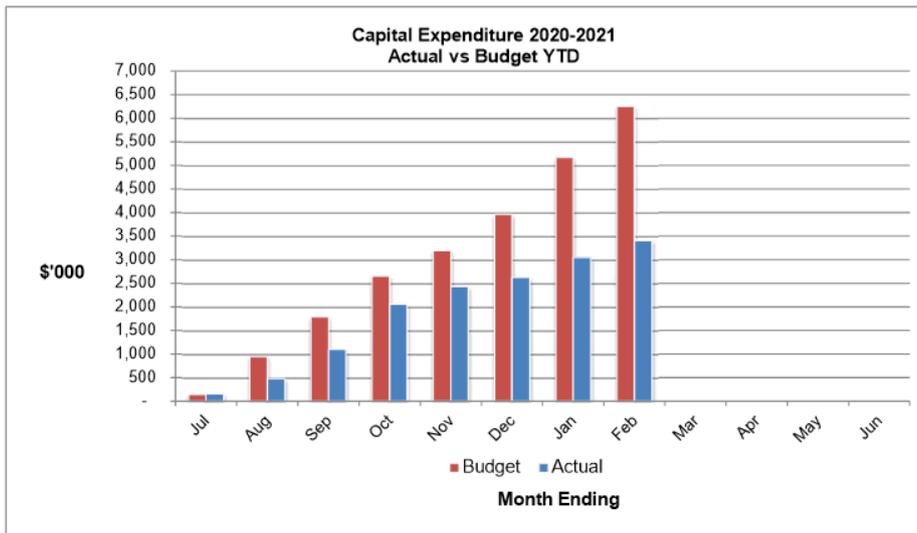
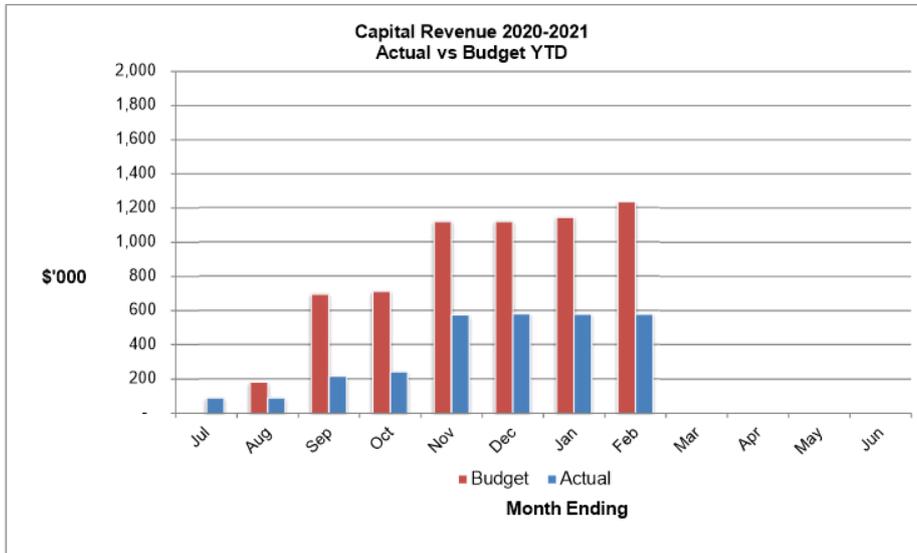


	Revised Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus/(Deficit)	1,615,763	1,615,763	2,122,499	506,736	31.4%
<b>Revenue from operating activities</b>					
Governance	43,186	35,186	48,663	13,477	38.3%
General Purpose Funding	1,301,757	1,001,442	1,050,309	48,867	4.9%
Law, Order and Public Safety	300,000	176,428	196,173	19,745	11.2%
Health	321,517	297,803	345,825	48,022	16.1%
Education and Welfare	119,968	78,064	87,029	8,965	11.5%
Community Amenities	910,344	724,043	658,900	(65,143)	-9.0%
Recreation and Culture	6,813,961	4,798,512	5,409,319	610,807	12.7%
Transport	5,119,621	3,634,634	5,154,205	1,519,571	41.8%
Economic Services	249,960	158,244	191,373	33,129	20.9%
Other Property and Services	525,869	162,153	291,404	129,251	79.7%
	15,706,183	11,066,509	13,433,200	2,366,691	21.4%
<b>Expenditure from operating activities</b>					
Governance	(3,491,595)	(2,236,864)	(2,049,652)	187,212	-8.4%
General Purpose Funding	(835,052)	(412,623)	(396,697)	15,926	-3.9%
Law, Order and Public Safety	(1,646,620)	(1,070,824)	(1,005,472)	65,352	-6.1%
Health	(1,725,084)	(1,097,158)	(1,011,628)	85,530	-7.8%
Education and Welfare	(352,855)	(228,704)	(260,059)	(31,355)	13.7%
Community Amenities	(12,410,533)	(7,423,531)	(7,152,651)	270,880	-3.6%
Recreation and Culture	(20,984,153)	(14,156,488)	(15,440,756)	(1,284,268)	9.1%
Transport	(13,340,099)	(9,084,807)	(9,484,855)	(400,048)	4.4%
Economic Services	(626,226)	(431,662)	(358,979)	72,683	-16.8%
Other Property and Services	(2,402,572)	(1,521,994)	(1,204,283)	317,711	-20.9%
	(57,814,789)	(37,664,655)	(38,365,032)	(700,377)	1.9%
Add Deferred Rates Adjustment	0	0	15,886	15,886	0.0%
Add Back Depreciation	11,857,595	7,905,087	9,317,431	1,412,344	17.9%
Adjust (Profit)/Loss on Asset Disposal	(79,199)	170,801	39,395	(131,406)	-76.9%
	11,778,396	8,075,888	9,372,712	1,296,824	16.1%
<b>Amount attributable to operating activities</b>	<b>(30,330,210)</b>	<b>(18,522,258)</b>	<b>(15,559,120)</b>	<b>2,963,138</b>	<b>-16.0%</b>
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	1,704,483	1,236,150	578,574	(657,576)	-53.2%
Purchase Land and Buildings	(5,205,171)	(2,897,601)	(650,076)	2,247,525	-77.6%
Purchase Infrastructure Assets	(4,706,283)	(2,436,474)	(2,165,378)	271,096	-11.1%
Purchase Plant and Equipment	(378,812)	(348,550)	(285,155)	63,395	-18.2%
Purchase Furniture and Equipment	(1,272,100)	(572,800)	(244,431)	328,369	-57.3%
Proceeds from Joint Venture Operations	250,000	0	0	0	0.0%
Proceeds from Disposal of Assets	773,000	773,000	917,717	144,717	18.7%
<b>Amount attributable to investing activities</b>	<b>(8,834,883)</b>	<b>(4,246,275)</b>	<b>(1,848,749)</b>	<b>2,397,526</b>	<b>-56.5%</b>
<b>Financing Activities</b>					
Proceeds from Self Supporting Loan	2,500	0	0	0	0.0%
Principal elements of finance lease payments	(91,377)	(68,532)	(68,533)	(1)	0.0%
Repayment of Debentures	(887,431)	(571,178)	(571,178)	0	0.0%
Proceeds from New Debentures	0	0	0	0	0.0%
Transfer to Reserves	(1,692,450)	(1,189,296)	(1,404,879)	(215,583)	18.1%
Transfer from Reserves	4,051,183	2,743,276	1,033,833	(1,709,443)	-62.3%
<b>Amount attributable to financing activities</b>	<b>1,382,425</b>	<b>914,270</b>	<b>(1,010,757)</b>	<b>(1,925,027)</b>	<b>-210.6%</b>
Surplus/(Deficit) before general rates	(36,166,905)	(20,238,500)	(16,296,127)	3,942,373	-19.5%
Total amount raised from general rates	35,613,430	35,543,300	35,882,146	338,846	1.0%
Closing Funding Surplus/(Deficit)	(553,475)	15,304,800	19,586,019	4,281,219	28.0%

CITY OF VINCENT  
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
 BY PROGRAM - GRAPH  
 AS AT 28 FEBRUARY 2020



CITY OF VINCENT  
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM  
 AS AT 28 FEBRUARY 2020



CITY OF VINCENT  
 NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME  
 BY NATURE OR TYPE  
 FOR THE PERIOD ENDED 28 FEBRUARY 2021



	Revised Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	YTD Variance %
<b>Revenue</b>					
Rates	35,613,430	35,543,300	35,882,146	338,846	1%
Operating Grants, Subsidies and Contributions	791,934	510,060	464,674	(45,386)	-8.9%
Fees and Charges	13,152,532	9,562,977	11,531,808	1,968,831	20.6%
Interest Earnings	483,205	363,588	383,179	19,591	5.4%
Other Revenue	1,022,010	623,382	979,657	356,275	57.2%
	<u>51,063,111</u>	<u>46,603,307</u>	<u>49,241,464</u>	<u>2,638,157</u>	<u>5.7%</u>
<b>Expenses</b>					
Employee Costs	(23,826,276)	(15,183,557)	(15,716,325)	(532,768)	3.5%
Materials and Contracts	(16,289,825)	(10,558,940)	(9,828,954)	729,986	-6.9%
Utility Charges	(1,575,540)	(997,297)	(943,440)	53,857	-5.4%
Depreciation on Non-Current Assets	(11,857,595)	(7,905,087)	(9,317,431)	(1,412,344)	17.9%
Interest Expenses	(491,960)	(295,354)	(284,494)	10,860	-3.7%
Insurance Expenses	(512,653)	(339,404)	(339,404)	0	0.0%
Other Expenditure	(3,083,637)	(2,207,713)	(1,827,020)	380,693	-17.2%
	<u>(57,637,486)</u>	<u>(37,487,352)</u>	<u>(38,257,068)</u>	<u>(769,716)</u>	<u>2.1%</u>
	<u>(6,574,375)</u>	<u>9,115,955</u>	<u>10,984,396</u>	<u>1,868,441</u>	<u>20.5%</u>
Non-operating Grants, Subsidies and Contributions	1,704,483	1,236,150	583,886	(652,264)	-52.8%
Profit on Disposal of Assets	6,502	6,502	83,599	77,097	1185.7%
Loss on Disposal of Assets	(177,303)	(177,303)	(122,994)	54,309	-30.6%
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	0	0	0	0.0%
	<u>1,783,682</u>	<u>1,065,349</u>	<u>544,491</u>	<u>(520,858)</u>	<u>-48.9%</u>
<b>Net result</b>	<b>(4,790,693)</b>	<b>10,181,304</b>	<b>11,528,887</b>	<b>1,347,583</b>	<b>13.2%</b>
<b>Other comprehensive income</b>					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
<b>Total other comprehensive income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total comprehensive income</b>	<b>(4,790,693)</b>	<b>10,181,304</b>	<b>11,528,887</b>	<b>1,347,583</b>	<b>13.2%</b>



CITY OF VINCENT  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 NOTE - NET CURRENT FUNDING POSITION  
 FOR THE PERIOD ENDED 28 FEBRUARY 2021



	Note	YTD Actual 28/02/2021 \$	FY Actual 0/0 /2020 \$
<b>Current Assets</b>			
Ca re tr ctcd		21,651,743	,206,624
Ca Re tr ctcd		11,347,571	10, 76,522
e t e t		11,000	11,000
Rece a le -Rate	7	5,565,755	1,066,726
Rece a le - t er	8	2,218,248	2,626,72
e t r e		224,316	185,473
		<u>41,018,633</u>	<u>24,073,074</u>
<b>Less Current Lia ilities</b>			
a a le		7,187, 11	7, 34,281
r -e l ee		4,265,606	4,378,760
		<u>11,453,517</u>	<u>12,313,041</u>
<b>Unad usted Net Current Assets</b>		<b>2 11 11 0 0</b>	
<b>Ad ust ents and exclusions per itted FM Reg 2</b>			
Le Re er e -re tr ctcd ca	6	11,347,571	10, 76,525
Le Re tr ctcd- u dr De t r	- er at g Gra t	600,000	600,000
Le are tra er red r	cur re ta et	11,000	11,000
Add Cur re t r t l gter	r r g	15,81	887,431
Add r ge e tDe t r tra	er red t cur re ta	71,183	71,183
Add Cur re t r t l gter	a celea el a l t e	2,473	1,377
		<u>17,06</u>	<u>,637,534</u>
<b>Ad usted Net Current Assets</b>		<b>1 8 020 2 122</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 28 FEBRUARY 2021



	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Chief Executive Officer</b>						
Chief Executive Officer Expenditure						
Employee Costs	478,350	297,291	253,232	(44,059)	-17%	Favourable variance due to vacant position.
Other Employee Costs	25,566	15,490	14,579	(911)	-6%	
Other Expenses	120,700	98,706	63,321	(35,385)	-38%	Timing variance on Management programmes.
Operating Projects	15,000	15,000	0	(15,000)		
<b>Chief Executive Officer Expenditure Total</b>	<b>639,616</b>	<b>426,487</b>	<b>331,132</b>	<b>(95,355)</b>	<b>-26%</b>	
Chief Executive Officer Indirect Costs						
Allocations	(639,616)	(426,487)	(331,132)	95,355	-26%	
<b>Chief Executive Officer Indirect Costs Total</b>	<b>(639,616)</b>	<b>(426,487)</b>	<b>(331,132)</b>	<b>95,355</b>	<b>-26%</b>	
<b>Chief Executive Officer Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	
<b>Members of Council</b>						
Members Of Council Expenditure						
Employee Costs	124,855	76,309	67,086	(9,223)	-14%	
Other Employee Costs	20,000	13,336	0	(13,336)	-114%	
Other Expenses	352,600	230,356	226,291	(4,065)	-2%	
<b>Members Of Council Expenditure Total</b>	<b>497,455</b>	<b>320,001</b>	<b>293,377</b>	<b>(26,624)</b>	<b>-9%</b>	
Members Of Council Indirect Costs						
Allocations	45,712	29,720	26,641	(3,079)	-12%	
<b>Members Of Council Indirect Costs Total</b>	<b>45,712</b>	<b>29,720</b>	<b>26,641</b>	<b>(3,079)</b>	<b>-12%</b>	
<b>Members of Council Total</b>	<b>543,167</b>	<b>349,721</b>	<b>320,018</b>	<b>(28,703)</b>	<b>-10%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 28 FEBRUARY 2021



	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Corporate Strategy and Governance Expenditure</b>						
Corporate Strategy and Governance Expenditure						
Employee Costs	718,502	449,120	473,299	24,179	6%	
Other Employee Costs	12,000	8,000	993	(7,007)	-100%	
Other Expenses	148,950	99,312	71,326	(27,986)	-32%	\$12k legal cost not yet required and other variances are individually immaterial.
Operating Projects	67,000	41,500	32,250	(9,250)	-28%	
<b>Corporate Strategy and Governance Expenditure Total</b>	<b>946,452</b>	<b>597,932</b>	<b>577,867</b>	<b>(20,065)</b>	<b>-4%</b>	
<b>Corporate Strategy and Governance Indirect Costs</b>						
Corporate Strategy and Governance Indirect Costs						
Allocations	394,004	256,831	232,924	(23,907)	-11%	
<b>Corporate Strategy and Governance Indirect Costs Total</b>	<b>394,004</b>	<b>256,831</b>	<b>232,924</b>	<b>(23,907)</b>	<b>-11%</b>	
<b>Corporate Strategy and Governance Indirect Costs Total</b>	<b>394,004</b>	<b>256,831</b>	<b>232,924</b>	<b>(23,907)</b>	<b>-11%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Human Resources</b>						
Human Resources Revenue						
Revenue	(35,000)	(35,000)	(48,250)	(13,250)	38%	
<b>Human Resources Revenue Total</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(48,250)</b>	<b>(13,250)</b>	<b>38%</b>	
Human Resources Expenditure						
Employee Costs	774,811	518,732	602,936	84,204	18%	Timing variance relating to paid parental leave. This will be adjusted as part of March 2021 budget review.
Other Employee Costs	144,100	98,969	22,424	(76,545)	-89%	Favourable variance - \$13k external recruitment, \$16k training courses and \$22k agency labour cost not required yet.
Other Expenses	103,829	71,702	45,455	(26,247)	-41%	\$17k timing variance on subscriptions expense.
<b>Human Resources Expenditure Total</b>	<b>1,022,740</b>	<b>689,403</b>	<b>670,815</b>	<b>(10,588)</b>	<b>-3%</b>	
Human Resources Indirect Costs						
Allocations	(987,740)	(654,403)	(622,566)	31,837	-5%	
<b>Human Resources Indirect Costs Total</b>	<b>(987,740)</b>	<b>(654,403)</b>	<b>(622,566)</b>	<b>31,837</b>	<b>-5%</b>	
<b>Human Resources Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	
<b>Information Technology</b>						
Information Technology Expenditure						
Employee Costs	476,432	296,421	282,777	(13,644)	-5%	
Other Employee Costs	6,000	3,000	527	(2,473)	-82%	
Other Expenses	1,489,900	1,088,264	1,080,943	(7,321)	-1%	
Operating Projects	80,000	53,336	45,750	(7,586)	-16%	
<b>Information Technology Expenditure Total</b>	<b>2,052,332</b>	<b>1,441,021</b>	<b>1,409,997</b>	<b>(31,024)</b>	<b>-2%</b>	
Information Technology Indirect Costs						
Allocations	(2,052,332)	(1,441,021)	(1,409,997)	31,024	-2%	
<b>Information Technology Indirect Costs Total</b>	<b>(2,052,332)</b>	<b>(1,441,021)</b>	<b>(1,409,997)</b>	<b>31,024</b>	<b>-2%</b>	
<b>Information Technology Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>100%</b>	

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<b>Records Management</b>						
Records Management Revenue						
Revenue	(185)	(185)	(185)	0	0%	
<b>Records Management Revenue Total</b>	<b>(185)</b>	<b>(185)</b>	<b>(185)</b>	<b>0</b>	<b>0%</b>	
Records Management Expenditure						
Employee Costs	286,399	178,286	189,287	11,001	7%	
Other Employee Costs	4,000	1,405	(141)	(1,546)	-204%	
Other Expenses	38,650	26,150	9,114	(17,036)	-74%	
Operating Projects	40,000	26,400	11,405	(14,995)	-65%	
<b>Records Management Expenditure Total</b>	<b>369,049</b>	<b>232,241</b>	<b>209,666</b>	<b>(22,575)</b>	<b>-11%</b>	
Records Management Indirect Costs						
Allocations	(368,863)	(232,055)	(209,480)	22,575	-11%	
<b>Records Management Indirect Costs Total</b>	<b>(368,863)</b>	<b>(232,055)</b>	<b>(209,480)</b>	<b>22,575</b>	<b>-11%</b>	
<b>Records Management Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>100%</b>	
<b>Director Community and Business Services</b>						
Director Community and Business Services						
Revenue	0	0	0	0		
Employee Costs	297,506	186,695	209,701	23,006	14%	Budget phasing variance.
Other Employee Costs	3,671	2,448	1,414	(1,034)	-48%	
Other Expenses	4,250	2,824	1,397	(1,427)	-58%	
<b>Director Community and Business Services Total</b>	<b>305,427</b>	<b>191,967</b>	<b>212,513</b>	<b>20,546</b>	<b>12%</b>	
<b>Director Community and Business Services Total</b>	<b>305,427</b>	<b>191,967</b>	<b>212,513</b>	<b>20,546</b>	<b>12%</b>	
<b>Director Community and Business Ser Indirect Costs</b>						
Director Community and Business Ser Indirect Costs						
Allocations	(305,427)	(191,967)	(212,513)	(20,546)	12%	
<b>Director Community and Business Ser Indirect Costs Total</b>	<b>(305,427)</b>	<b>(191,967)</b>	<b>(212,513)</b>	<b>(20,546)</b>	<b>12%</b>	
<b>Director Community and Business Ser Indirect Costs Total</b>	<b>(305,427)</b>	<b>(191,967)</b>	<b>(212,513)</b>	<b>(20,546)</b>	<b>12%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Finance Services</b>						
Finance Services Revenue						
Revenue	(800)	(536)	(3,005)	(2,469)	526%	
<b>Finance Services Revenue Total</b>	<b>(800)</b>	<b>(536)</b>	<b>(3,005)</b>	<b>(2,469)</b>	<b>526%</b>	
Finance Services Expenditure						
Employee Costs	809,097	803,766	534,204	30,438	7%	
Other Employee Costs	9,100	3,064	3,936	872	29%	
Other Expenses	207,400	17,532	34,778	17,246	125%	
<b>Finance Services Expenditure Total</b>	<b>1,025,597</b>	<b>824,362</b>	<b>572,918</b>	<b>48,556</b>	<b>11%</b>	
Finance Services Indirect Costs						
Allocations	(1,024,797)	(823,826)	(569,913)	(46,087)	10%	
<b>Finance Services Indirect Costs Total</b>	<b>(1,024,797)</b>	<b>(823,826)</b>	<b>(569,913)</b>	<b>(46,087)</b>	<b>10%</b>	
<b>Finance Services Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Insurance Premium</b>						
Insurance Premium Expenditure						
Other Expenses	512,653	339,404	339,404	0	0%	
<b>Insurance Premium Expenditure Total</b>	<b>512,653</b>	<b>339,404</b>	<b>339,404</b>	<b>0</b>	<b>0%</b>	
Insurance Premium Recovery						
Allocations	(512,653)	(339,404)	(339,283)	121	0%	
<b>Insurance Premium Recovery Total</b>	<b>(512,653)</b>	<b>(339,404)</b>	<b>(339,283)</b>	<b>121</b>	<b>0%</b>	
<b>Insurance Premium Total</b>	<b>0</b>	<b>0</b>	<b>121</b>	<b>121</b>	<b>100%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Insurance Claim</b>						
Insurance Claim Recoup Revenue	(65,000)	(55,035)	(63,077)	(8,042)	15%	
<b>Insurance Claim Recoup Total</b>	<b>(65,000)</b>	<b>(55,035)</b>	<b>(63,077)</b>	<b>(8,042)</b>	<b>15%</b>	
Insurance Claim Expenditure Other Expenses	5,000	3,251	4,955	1,704	61%	
<b>Insurance Claim Expenditure Total</b>	<b>5,000</b>	<b>3,251</b>	<b>4,955</b>	<b>1,704</b>	<b>61%</b>	
<b>Insurance Claim Total</b>	<b>(60,000)</b>	<b>(51,784)</b>	<b>(58,123)</b>	<b>(6,338)</b>	<b>12%</b>	
<b>Mindarie Regional Council</b>						
Mindarie Regional Council Revenue						
Revenue	(141,110)	(75,707)	(157,024)	(81,317)	122%	Land sales withholding tax higher than anticipated.
<b>Mindarie Regional Council Revenue Total</b>	<b>(141,110)</b>	<b>(75,707)</b>	<b>(157,024)</b>	<b>(81,317)</b>	<b>122%</b>	
Mindarie Regional Council Expenditure						
Other Expenses	32,000	32,000	28,617	(3,383)	-11%	
Land - Revaluation Decrement	0	0	0	0		
<b>Mindarie Regional Council Expenditure Total</b>	<b>32,000</b>	<b>32,000</b>	<b>28,617</b>	<b>(3,383)</b>	<b>-11%</b>	
<b>Mindarie Regional Council Total</b>	<b>(109,110)</b>	<b>(43,707)</b>	<b>(128,407)</b>	<b>(84,700)</b>	<b>243%</b>	
<b>General Purpose Revenue</b>						
General Purpose Revenue						
Revenue	(808,757)	(575,853)	(543,221)	32,632	-8%	
<b>General Purpose Revenue Total</b>	<b>(808,757)</b>	<b>(575,853)</b>	<b>(543,221)</b>	<b>32,632</b>	<b>-8%</b>	
<b>General Purpose Revenue Total</b>	<b>(808,757)</b>	<b>(575,853)</b>	<b>(543,221)</b>	<b>32,632</b>	<b>-8%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Rates Services</b>						
Rates Services Revenue						
Revenue	(36,106,430)	(35,968,889)	(36,389,234)	(420,345)	1%	
<b>Rates Services Revenue Total</b>	<b>(36,106,430)</b>	<b>(35,968,889)</b>	<b>(36,389,234)</b>	<b>(420,345)</b>	<b>1%</b>	
Rates Services Expenditure						
Employee Costs	258,785	161,065	172,671	11,606	8%	
Other Employee Costs	0	0	0	0		
Other Expenses	173,950	150,016	135,225	(14,791)	-11%	
Operating Projects	280,000	2,500	0	(2,500)		
<b>Rates Services Expenditure Total</b>	<b>682,735</b>	<b>313,581</b>	<b>307,896</b>	<b>(5,688)</b>	<b>-2%</b>	
Rates Services Indirect Costs						
Allocations	152,317	99,042	88,801	(10,241)	-12%	
<b>Rates Services Indirect Costs Total</b>	<b>152,317</b>	<b>99,042</b>	<b>88,801</b>	<b>(10,241)</b>	<b>-12%</b>	
<b>Rates Services Total</b>	<b>(35,271,378)</b>	<b>(35,556,266)</b>	<b>(35,992,537)</b>	<b>(436,271)</b>	<b>1%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Marketing and Communications</b>						
Marketing and Communications Revenue						
Revenue	(8,000)	0	(227)	(227)	100%	
<b>Marketing and Communications Revenue Total</b>	<b>(8,000)</b>	<b>0</b>	<b>(227)</b>	<b>(227)</b>	<b>100%</b>	
Marketing and Communications Expenditure						
Employee Costs	708,647	440,918	475,340	34,422	9%	
Other Employee Costs	1,000	750	68	(682)	-91%	
Other Expenses	437,643	284,137	159,247	(124,890)	-57%	Timing variance of works relating to advertising, community arts programmes, artwork maintenance and public relations.
Operating Projects	50,000	27,300	15,223	(12,077)	-47%	
<b>Marketing and Communications Expenditure Total</b>	<b>1,197,290</b>	<b>753,105</b>	<b>649,878</b>	<b>(103,227)</b>	<b>-16%</b>	
Marketing and Communications Indirect Costs						
Allocations	375,681	244,275	220,715	(23,560)	-11%	
<b>Marketing and Communications Indirect Costs Total</b>	<b>375,681</b>	<b>244,275</b>	<b>220,715</b>	<b>(23,560)</b>	<b>-11%</b>	
<b>Marketing and Communications Total</b>	<b>1,564,971</b>	<b>997,380</b>	<b>870,366</b>	<b>(127,014)</b>	<b>-15%</b>	
<b>Art and Culture</b>						
Art and Culture						
Other Expenses	46,000	8,250	14,346	6,096	74%	
<b>Art and Culture Total</b>	<b>46,000</b>	<b>8,250</b>	<b>14,346</b>	<b>6,096</b>	<b>74%</b>	
<b>Art and Culture Total</b>	<b>46,000</b>	<b>8,250</b>	<b>14,346</b>	<b>6,096</b>	<b>74%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Community Partnerships Revenue</b>						
Community Partnerships Revenue						
Revenue	(1,259)	(840)	(1,149)	(309)	42%	
<b>Community Partnerships Revenue Total</b>	<b>(1,259)</b>	<b>(840)</b>	<b>(1,149)</b>	<b>(309)</b>	<b>42%</b>	
<b>Community Partnerships Revenue Total</b>						
<b>Community Partnerships Revenue Total</b>	<b>(1,259)</b>	<b>(840)</b>	<b>(1,149)</b>	<b>(309)</b>	<b>42%</b>	
<b>Community Partnership Expenditure</b>						
Community Partnership Expenditure						
Employee Costs	419,497	261,317	278,938	17,621	8%	
Other Employee Costs	9,430	7,952	2,952	(5,000)	-66%	
Other Expenses	252,300	130,716	47,790	(82,926)	-68%	Timing variance relating to the delivery of events, recreational programmes and donations.
<b>Community Partnership Expenditure Total</b>	<b>681,197</b>	<b>399,985</b>	<b>329,680</b>	<b>(70,305)</b>	<b>-20%</b>	
<b>Community Partnership Expenditure Total</b>						
<b>Community Partnership Expenditure Total</b>	<b>681,197</b>	<b>399,985</b>	<b>329,680</b>	<b>(70,305)</b>	<b>-20%</b>	
<b>Community Partnerships Indirect Costs</b>						
Community Partnerships Indirect Costs						
Allocations	236,384	153,742	146,364	(7,378)	-5%	
Library Occupancy Costs Allocations	0	0	0	0		
<b>Community Partnerships Indirect Costs Total</b>	<b>236,384</b>	<b>153,742</b>	<b>146,364</b>	<b>(7,378)</b>	<b>-5%</b>	
<b>Community Partnerships Indirect Costs Total</b>						
<b>Community Partnerships Indirect Costs Total</b>	<b>236,384</b>	<b>153,742</b>	<b>146,364</b>	<b>(7,378)</b>	<b>-5%</b>	
<b>Beatty Park Leisure Centre Administration</b>						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(1,894,500)	(1,520,255)	(1,578,486)	(58,231)	4%	
<b>Beatty Park Leisure Centre Admin Revenue Total</b>	<b>(1,894,500)</b>	<b>(1,520,255)</b>	<b>(1,578,486)</b>	<b>(58,231)</b>	<b>4%</b>	
<b>Beatty Park Leisure Centre Admin Revenue Total</b>						
Beatty Park Leisure Centre Admin Indirect Revenue						
Allocations	1,894,500	1,520,255	1,578,367	58,112	4%	
<b>Beatty Park Leisure Centre Admin Indirect Revenue Total</b>	<b>1,894,500</b>	<b>1,520,255</b>	<b>1,578,367</b>	<b>58,112</b>	<b>4%</b>	
<b>Beatty Park Leisure Centre Admin Indirect Revenue Total</b>						
Beatty Park Leisure Centre Admin Expenditure						
Employee Costs	812,325	485,526	470,556	(14,970)	-4%	
Other Employee Costs	19,128	13,368	6,794	(5,574)	-59%	
Other Expenses	130,280	80,778	82,495	1,717	2%	
<b>Beatty Park Leisure Centre Admin Expenditure Total</b>	<b>961,703</b>	<b>579,672</b>	<b>559,846</b>	<b>(19,826)</b>	<b>-4%</b>	
<b>Beatty Park Leisure Centre Admin Expenditure Total</b>						
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(961,703)	(579,672)	(559,727)	19,945	-4%	
<b>Beatty Park Leisure Centre Admin Indirect Costs Total</b>	<b>(961,703)</b>	<b>(579,672)</b>	<b>(559,727)</b>	<b>19,945</b>	<b>-4%</b>	
<b>Beatty Park Leisure Centre Admin Indirect Costs Total</b>						
<b>Beatty Park Leisure Centre Administration Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>100%</b>	

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<b>Beatty Park Leisure Centre Building</b>						
Beatty Park Leisure Centre Building Revenue						
Revenue	(292,386)	(121,748)	(94,961)	26,788	-30%	\$23k timing variance relating to lease and rental property income.
<b>Beatty Park Leisure Centre Building Revenue Total</b>	<b>(292,386)</b>	<b>(121,748)</b>	<b>(94,961)</b>	<b>26,788</b>	<b>-30%</b>	
Beatty Park Leisure Centre Occupancy Costs						
Building Maintenance	421,350	281,483	241,983	(39,500)	-17%	Timing variance of works.
Ground Maintenance	41,800	28,808	34,326	5,517	22%	
Other Expenses	2,102,757	1,384,956	1,295,952	(89,004)	-7%	
<b>Beatty Park Leisure Centre Occupancy Costs Total</b>	<b>2,565,907</b>	<b>1,695,247</b>	<b>1,572,260</b>	<b>(122,987)</b>	<b>-8%</b>	
Beatty Park Leisure Centre Indirect Costs						
Allocations	(2,273,521)	(1,599,964)	(1,477,300)	122,664	-9%	
<b>Beatty Park Leisure Centre Indirect Costs Total</b>	<b>(2,273,521)</b>	<b>(1,599,964)</b>	<b>(1,477,300)</b>	<b>122,664</b>	<b>-9%</b>	
<b>Beatty Park Leisure Centre Building Total</b>	<b>0</b>	<b>(26,465)</b>	<b>(0)</b>	<b>26,465</b>	<b>-100%</b>	
<b>Swimming Pool Areas</b>						
Swimming Pool Areas Revenue						
Revenue	(1,128,250)	(832,975)	(942,003)	(109,028)	15%	Revenue higher than budget estimates for admission fees. Budget will be adjusted as part of March 2021 budget review.
<b>Swimming Pool Areas Revenue Total</b>	<b>(1,128,250)</b>	<b>(832,975)</b>	<b>(942,003)</b>	<b>(109,028)</b>	<b>15%</b>	
Swimming Pool Areas Indirect Revenue						
Allocations	(305,589)	(245,220)	(254,748)	(9,528)	4%	
<b>Swimming Pool Areas Indirect Revenue Total</b>	<b>(305,589)</b>	<b>(245,220)</b>	<b>(254,748)</b>	<b>(9,528)</b>	<b>4%</b>	
Swimming Pool Areas Expenditure						
Employee Costs	882,057	572,096	654,460	82,364	16%	Salary cost to be adjusted as part of March 2021 budget review.
Other Employee Costs	14,500	9,375	6,212	(3,163)	-34%	
Other Expenses	140,470	93,503	128,324	34,821	42%	Unfavourable variance. \$20k relates to water treatment and \$11k relates to plant maintenance, to be adjusted as part of the March 2021 budget review.
<b>Swimming Pool Areas Expenditure Total</b>	<b>1,037,027</b>	<b>674,974</b>	<b>788,996</b>	<b>114,022</b>	<b>19%</b>	
Swimming Pool Areas Indirect Costs						
Allocations	2,515,969	1,700,198	1,593,416	(106,782)	-7%	
<b>Swimming Pool Areas Indirect Costs Total</b>	<b>2,515,969</b>	<b>1,700,198</b>	<b>1,593,416</b>	<b>(106,782)</b>	<b>-7%</b>	
<b>Swimming Pool Areas Total</b>	<b>2,119,157</b>	<b>1,296,977</b>	<b>1,185,661</b>	<b>(111,316)</b>	<b>-10%</b>	

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<b>Swim School</b>						
Swim School Revenue						
Revenue	(1,078,500)	(786,250)	(894,044)	(107,794)	15%	Revenue higher than anticipated.
<b>Swim School Revenue Total</b>	<b>(1,078,500)</b>	<b>(786,250)</b>	<b>(894,044)</b>	<b>(107,794)</b>	<b>15%</b>	
Swim School Indirect Revenue						
Allocations	(3,597)	(2,887)	(2,841)	46	-2%	
<b>Swim School Indirect Revenue Total</b>	<b>(3,597)</b>	<b>(2,887)</b>	<b>(2,841)</b>	<b>46</b>	<b>-2%</b>	
Swim School Expenditure						
Employee Costs	526,934	452,897	515,753	62,856	15%	Salary cost to be adjusted as part of March 2021 budget review.
Other Employee Costs	6,000	3,750	1,415	(2,335)	-62%	
Other Expenses	27,750	16,858	15,817	(1,041)	-7%	
<b>Swim School Expenditure Total</b>	<b>560,684</b>	<b>473,505</b>	<b>532,985</b>	<b>59,480</b>	<b>13%</b>	
Swim School Indirect Costs						
Allocations	183,075	117,254	112,036	(5,218)	-5%	
<b>Swim School Indirect Costs Total</b>	<b>183,075</b>	<b>117,254</b>	<b>112,036</b>	<b>(5,218)</b>	<b>-5%</b>	
<b>Swim School Total</b>	<b>(338,338)</b>	<b>(198,378)</b>	<b>(251,864)</b>	<b>(53,486)</b>	<b>34%</b>	
<b>Cafe</b>						
Cafe Expenditure						
Employee Costs	34,280	34,280	34,280	0	0%	
Other Employee Costs	0	0	0	0		
Other Expenses	0	0	728	728	100%	
<b>Cafe Expenditure Total</b>	<b>34,280</b>	<b>34,280</b>	<b>35,008</b>	<b>728</b>	<b>2%</b>	
<b>Cafe Total</b>	<b>34,280</b>	<b>34,280</b>	<b>35,008</b>	<b>728</b>	<b>2%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Retail</b>						
Retail Revenue						
Revenue	(355,000)	(308,000)	(426,741)	(118,741)	41%	Revenue higher than anticipated.
<b>Retail Revenue Total</b>	<b>(355,000)</b>	<b>(308,000)</b>	<b>(426,741)</b>	<b>(118,741)</b>	<b>41%</b>	
Retail Indirect Revenue						
Allocations	(754)	(606)	(631)	(25)	5%	
<b>Retail Indirect Revenue Total</b>	<b>(754)</b>	<b>(606)</b>	<b>(631)</b>	<b>(25)</b>	<b>5%</b>	
Retail Expenditure						
Employee Costs	53,146	33,218	39,096	5,878	20%	
Other Employee Costs	250	125	0	(125)	-100%	
Other Expenses	147,700	121,201	191,630	70,429	64%	Timing variance relating to the purchase of stock.
<b>Retail Expenditure Total</b>	<b>201,096</b>	<b>154,544</b>	<b>230,726</b>	<b>76,182</b>	<b>54%</b>	
Retail Indirect Costs						
Allocations	74,954	49,108	46,563	(2,545)	-6%	
<b>Retail Indirect Costs Total</b>	<b>74,954</b>	<b>49,108</b>	<b>46,563</b>	<b>(2,545)</b>	<b>-6%</b>	
<b>Retail Total</b>	<b>(79,704)</b>	<b>(104,954)</b>	<b>(150,083)</b>	<b>(45,129)</b>	<b>42%</b>	
<b>Health and Fitness</b>						
Health and Fitness Revenue						
Revenue	(116,600)	(81,060)	(94,757)	(13,697)	19%	
<b>Health and Fitness Revenue Total</b>	<b>(116,600)</b>	<b>(81,060)</b>	<b>(94,757)</b>	<b>(13,697)</b>	<b>19%</b>	
Health and Fitness Indirect Revenue						
Allocations	(1,048,418)	(841,311)	(873,078)	(31,767)	4%	
<b>Health and Fitness Indirect Revenue Total</b>	<b>(1,048,418)</b>	<b>(841,311)</b>	<b>(873,078)</b>	<b>(31,767)</b>	<b>4%</b>	
Health and Fitness Expenditure						
Employee Costs	521,416	358,284	412,623	54,339	17%	Due to increased activity at Beatty Park, casual staff hire costs have increased. This will be adjusted as part of the March 2021 budget review.
Other Employee Costs	8,700	6,150	935	(5,216)	-120%	
Other Expenses	90,000	56,037	58,602	2,565	5%	
<b>Health and Fitness Expenditure Total</b>	<b>620,116</b>	<b>420,471</b>	<b>472,159</b>	<b>51,688</b>	<b>14%</b>	
Health and Fitness Indirect Costs						
Allocations	519,775	347,707	327,225	(20,482)	-7%	
<b>Health and Fitness Indirect Costs Total</b>	<b>519,775</b>	<b>347,707</b>	<b>327,225</b>	<b>(20,482)</b>	<b>-7%</b>	
<b>Health and Fitness Total</b>	<b>(25,127)</b>	<b>(154,193)</b>	<b>(168,451)</b>	<b>(14,258)</b>	<b>10%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Group Fitness</b>						
Group Fitness Revenue						
Revenue	(65,000)	(45,000)	(53,287)	(8,287)	21%	
<b>Group Fitness Revenue Total</b>	<b>(65,000)</b>	<b>(45,000)</b>	<b>(53,287)</b>	<b>(8,287)</b>	<b>21%</b>	
Group Fitness Indirect Revenue						
Allocations	(355,377)	(285,656)	(296,575)	(10,919)	4%	
<b>Group Fitness Indirect Revenue Total</b>	<b>(355,377)</b>	<b>(285,656)</b>	<b>(296,575)</b>	<b>(10,919)</b>	<b>4%</b>	
Group Fitness Expenditure						
Employee Costs	165,428	119,918	146,786	26,868	25%	Due to increased activity at Beatty Park, casual staff hire costs have increased. This will be adjusted as part of the March 2021 budget review.
Other Employee Costs	3,500	2,500	318	(2,182)	-125%	
Other Expenses	105,245	75,123	80,212	5,089	8%	
<b>Group Fitness Expenditure Total</b>	<b>274,173</b>	<b>197,541</b>	<b>227,315</b>	<b>29,774</b>	<b>17%</b>	
Group Fitness Indirect Costs						
Allocations	183,213	121,423	114,431	(6,992)	-7%	
<b>Group Fitness Indirect Costs Total</b>	<b>183,213</b>	<b>121,423</b>	<b>114,431</b>	<b>(6,992)</b>	<b>-7%</b>	
<b>Group Fitness Total</b>	<b>36,409</b>	<b>(11,692)</b>	<b>(8,116)</b>	<b>3,576</b>	<b>-33%</b>	
<b>Aqua Fitness</b>						
Aqua Fitness Revenue						
Revenue	(12,000)	(11,097)	(10,630)	467	-5%	
<b>Aqua Fitness Revenue Total</b>	<b>(12,000)</b>	<b>(11,097)</b>	<b>(10,630)</b>	<b>467</b>	<b>-5%</b>	
Aqua Fitness Indirect Revenue						
Allocations	(150,802)	(121,012)	(125,638)	(4,626)	4%	
<b>Aqua Fitness Indirect Revenue Total</b>	<b>(150,802)</b>	<b>(121,012)</b>	<b>(125,638)</b>	<b>(4,626)</b>	<b>4%</b>	
Aqua Fitness Expenditure						
Employee Costs	18,264	11,429	16,979	5,550	55%	
Other Employee Costs	480	225	0	(225)	-100%	
Other Expenses	14,100	10,950	4,925	(6,025)	-62%	
<b>Aqua Fitness Expenditure Total</b>	<b>32,814</b>	<b>22,604</b>	<b>21,904</b>	<b>(700)</b>	<b>-4%</b>	
Aqua Fitness Indirect Costs						
Allocations	104,463	66,362	63,480	(2,882)	-5%	
<b>Aqua Fitness Indirect Costs Total</b>	<b>104,463</b>	<b>66,362</b>	<b>63,480</b>	<b>(2,882)</b>	<b>-5%</b>	
<b>Aqua Fitness Total</b>	<b>(25,525)</b>	<b>(43,143)</b>	<b>(50,884)</b>	<b>(7,741)</b>	<b>20%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Crèche</b>						
Crèche Revenue						
Revenue	(13,000)	(8,664)	(11,835)	(3,171)	42%	
Crèche Revenue Total	(13,000)	(8,664)	(11,835)	(3,171)	42%	
Allocations	(29,363)	(23,563)	(24,465)	(902)	4%	
Crèche Indirect Revenue Total	(29,363)	(23,563)	(24,465)	(902)	4%	
Crèche Expenditure						
Employee Costs	145,277	90,658	107,415	16,757	21%	
Other Employee Costs	750	525	652	127	24%	
Other Expenses	2,110	1,322	204	(1,118)	-94%	
Crèche Expenditure Total	148,137	92,505	108,270	15,765	19%	
Crèche Indirect Costs						
Allocations	91,546	60,310	56,975	(3,335)	-5%	
Crèche Indirect Costs Total	91,546	60,310	56,975	(3,335)	-6%	
<b>Crèche Total</b>	<b>197,320</b>	<b>120,588</b>	<b>128,946</b>	<b>8,358</b>	<b>8%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Customer Service Centre</b>						
Customer Services Centre Expenditure						
Employee Costs	549,095	342,110	306,916	(35,194)	-12%	Staff providing service within two areas therefore savings identified in this section will be offset against over spend in Loftus Community Centre section.
Other Employee Costs	6,050	4,032	2,675	(1,357)	-38%	
Other Expenses	24,950	16,718	12,934	(3,764)	-26%	
<b>Customer Services Centre Expenditure Total</b>	<b>580,095</b>	<b>362,860</b>	<b>322,525</b>	<b>(40,335)</b>	<b>-13%</b>	
Customer Services Centre Indirect Costs						
Allocations	(580,095)	(362,860)	(322,525)	40,335	-13%	
<b>Customer Service Centre Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	
<b>Library Services</b>						
Library Services Revenue						
Revenue	(10,100)	(6,728)	(7,485)	(757)	13%	
<b>Library Services Revenue Total</b>	<b>(10,100)</b>	<b>(6,728)</b>	<b>(7,485)</b>	<b>(757)</b>	<b>13%</b>	
Library Services Expenditure						
Employee Costs	973,812	605,841	630,045	24,204	5%	
Other Employee Costs	7,100	4,728	5,043	315	8%	
Other Expenses	99,000	66,024	42,809	(23,215)	-40%	\$7k timing variance for Local History programmes, other positive variances are individually immaterial.
<b>Library Services Expenditure Total</b>	<b>1,079,912</b>	<b>676,593</b>	<b>677,896</b>	<b>1,303</b>	<b>0%</b>	
Library Services Indirect Costs						
Allocations	423,638	272,157	264,774	(7,383)	-3%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	12,814	8,633	41,269	32,636	447%	
<b>Library Services Indirect Costs Total</b>	<b>436,452</b>	<b>280,790</b>	<b>306,043</b>	<b>25,253</b>	<b>10%</b>	
<b>Library Services Total</b>	<b>1,506,264</b>	<b>950,655</b>	<b>976,454</b>	<b>25,799</b>	<b>3%</b>	
<b>Library Building</b>						
Library Occupancy Costs						
Building Maintenance	94,700	65,478	60,532	(4,946)	-9%	
Ground Maintenance	5,000	2,500	0	(2,500)	-100%	
Other Expenses	154,564	103,371	105,235	1,864	2%	
<b>Library Occupancy Costs Total</b>	<b>254,264</b>	<b>171,349</b>	<b>165,767</b>	<b>(5,582)</b>	<b>-4%</b>	
Library Indirect Costs						
Allocations	6,185	4,120	4,120	0	0%	
Library Occupancy Costs Recovery	(52,089)	(35,093)	(167,827)	(132,734)	447%	
<b>Library Indirect Costs Total</b>	<b>(45,904)</b>	<b>(30,973)</b>	<b>(163,707)</b>	<b>(132,734)</b>	<b>509%</b>	
<b>Library Building Total</b>	<b>208,360</b>	<b>140,376</b>	<b>2,060</b>	<b>(138,316)</b>	<b>-116%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Loftus Community Centre Revenue</b>						
Loftus Community Centre Revenue						
Revenue	(46,000)	(30,664)	(44,657)	(13,993)	52%	
<b>Loftus Community Centre Revenue Total</b>	<b>(46,000)</b>	<b>(30,664)</b>	<b>(44,657)</b>	<b>(13,993)</b>	<b>52%</b>	
<b>Loftus Community Centre Expenditure</b>						
Loftus Community Centre Expenditure						
Employee Costs	89,490	75,728	91,074	15,346	22%	Staff providing service within two areas therefore savings identified in this section will be offset against over spend in Loftus Community Centre section.
Other Employee Costs	1,500	1,000	604	(396)	-48%	
Building Maintenance	16,272	10,848	0	(10,848)	-114%	
Other Expenses	36,160	23,659	8,539	(15,120)	-74%	
<b>Loftus Community Centre Expenditure Total</b>	<b>143,392</b>	<b>111,235</b>	<b>100,217</b>	<b>(11,018)</b>	<b>-11%</b>	
<b>Loftus Community Centre Indirect Costs</b>						
Loftus Community Centre indirect Costs						
Allocations	44,359	28,503	27,578	(925)	-4%	
<b>Loftus Community Centre Indirect Costs Total</b>	<b>44,359</b>	<b>28,503</b>	<b>27,578</b>	<b>(925)</b>	<b>-4%</b>	
<b>Loftus Community Centre Indirect Costs Total</b>	<b>44,359</b>	<b>28,503</b>	<b>27,578</b>	<b>(925)</b>	<b>-4%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Senior and Disability Services Revenue</b>						
Senior and Disability Services Revenue						
Revenue	(13,500)	(4,750)	(1,750)	3,000	-63%	
<b>Senior and Disability Services Revenue Total</b>	<b>(13,500)</b>	<b>(4,750)</b>	<b>(1,750)</b>	<b>3,000</b>	<b>-63%</b>	
<b>Senior and Disability Services Expenditure</b>						
Senior and Disability Services Expenditure						
Other Expenses	17,000	6,500	11,723	5,223	116%	
<b>Senior and Disability Services Expenditure Total</b>	<b>17,000</b>	<b>6,500</b>	<b>11,723</b>	<b>5,223</b>	<b>116%</b>	
<b>Director Strategy and Development Services</b>						
Director Strategy and Development Services						
Employee Costs	316,345	196,944	230,340	33,395	19%	Budget phasing variance.
Other Employee Costs	1,100	736	45	(591)	-107%	
Other Expenses	1,800	1,200	394	(806)	-77%	
<b>Director Strategy and Development Services Total</b>	<b>319,245</b>	<b>198,880</b>	<b>230,779</b>	<b>31,859</b>	<b>18%</b>	
<b>Director Strategy and Development Ser Indirect Co</b>						
Director Strategy and Development Ser Indirect Co						
Allocations	(319,245)	(198,880)	(230,779)	(31,859)	18%	
<b>Director Strategy and Development Ser Indirect Co Total</b>	<b>(319,245)</b>	<b>(198,880)</b>	<b>(230,779)</b>	<b>(31,859)</b>	<b>18%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Health Administration and Inspection</b>						
Health Administration and Inspection Revenue						
Revenue	(292,020)	(277,971)	(321,050)	(43,079)	16%	Revenue higher than anticipated as a result of operations commencing back to normal. Budget to be adjusted as part of March 2021 budget review.
<b>Health Administration and Inspection Revenue Total</b>	<b>(292,020)</b>	<b>(277,971)</b>	<b>(321,050)</b>	<b>(43,079)</b>	<b>16%</b>	
Health Administration and Inspection Expenditure						
Employee Costs	996,493	620,083	598,755	(21,328)	-4%	
Other Employee Costs	22,815	15,216	5,382	(9,834)	-74%	
Other Expenses	52,750	35,168	13,505	(21,663)	-70%	\$21k relates to depreciation allocated, will be adjusted as part of March 2021 MYBR.
<b>Health Administration and Inspection Expenditure Total</b>	<b>1,072,058</b>	<b>670,467</b>	<b>617,641</b>	<b>(52,826)</b>	<b>-9%</b>	
Health Administration and Inspection Indirect Cost						
Allocations	558,451	363,449	332,922	(30,527)	-10%	
<b>Health Administration and Inspection Indirect Cost Total</b>	<b>558,451</b>	<b>363,449</b>	<b>332,922</b>	<b>(30,527)</b>	<b>-10%</b>	
<b>Health Administration and Inspection Total</b>	<b>1,338,489</b>	<b>755,945</b>	<b>629,513</b>	<b>(126,432)</b>	<b>-20%</b>	
<b>Food Control</b>						
Food Control Revenue						
Revenue	(500)	(250)	0	250	-100%	
<b>Food Control Revenue Total</b>	<b>(500)</b>	<b>(250)</b>	<b>0</b>	<b>250</b>	<b>-100%</b>	
Food Control Expenditure						
Other Expenses	12,500	8,164	4,743	(3,421)	-47%	
<b>Food Control Expenditure Total</b>	<b>12,500</b>	<b>8,164</b>	<b>4,743</b>	<b>(3,421)</b>	<b>-47%</b>	
<b>Food Control Total</b>	<b>12,000</b>	<b>7,914</b>	<b>4,743</b>	<b>(3,171)</b>	<b>-46%</b>	
<b>Health Clinics</b>						
Health Clinics Revenue						
Revenue	(28,997)	(19,582)	(24,775)	(5,193)	27%	
<b>Health Clinics Revenue Total</b>	<b>(28,997)</b>	<b>(19,582)</b>	<b>(24,775)</b>	<b>(5,193)</b>	<b>27%</b>	
Health Clinics Expenditure						
Building Maintenance	18,600	12,823	9,150	(3,373)	-33%	
Ground Maintenance	0	0	1,663	1,663	100%	
Other Expenses	61,507	41,243	44,198	2,955	8%	
<b>Health Clinics Expenditure Total</b>	<b>80,107</b>	<b>53,766</b>	<b>55,010</b>	<b>1,244</b>	<b>3%</b>	
Health Clinics Indirect Costs						
Allocations	1,968	1,312	1,312	0	0%	
<b>Health Clinics Indirect Costs Total</b>	<b>1,968</b>	<b>1,312</b>	<b>1,312</b>	<b>0</b>	<b>0%</b>	
<b>Health Clinics Total</b>	<b>53,078</b>	<b>35,496</b>	<b>31,547</b>	<b>(3,349)</b>	<b>-14%</b>	

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<b>Statutory Planning Services</b>						
Statutory Planning Services Revenue						
Revenue	(404,684)	(277,206)	(285,352)	(8,146)	3%	
<b>Statutory Planning Services Revenue Total</b>	<b>(404,684)</b>	<b>(277,206)</b>	<b>(285,352)</b>	<b>(8,146)</b>	<b>3%</b>	
Statutory Planning Services Expenditure						
Employee Costs	1,097,029	682,542	675,067	(7,475)	-1%	
Other Employee Costs	11,074	7,384	5,387	(1,997)	-31%	
Other Expenses	184,500	88,656	58,857	(29,799)	-41%	\$8k timing variance on design advisory committee member fee and other favourable variances that are individually immaterial.
<b>Statutory Planning Services Expenditure Total</b>	<b>1,292,603</b>	<b>778,582</b>	<b>739,311</b>	<b>(39,271)</b>	<b>-6%</b>	
Statutory Planning Services Indirect Costs						
Allocations	562,940	366,107	333,119	(32,988)	-10%	
<b>Statutory Planning Services Indirect Costs Total</b>	<b>562,940</b>	<b>366,107</b>	<b>333,119</b>	<b>(32,988)</b>	<b>-10%</b>	
<b>Statutory Planning Services Total</b>	<b>1,450,859</b>	<b>867,483</b>	<b>787,078</b>	<b>(80,405)</b>	<b>-11%</b>	
<b>Compliance Services</b>						
Compliance Services Revenue						
Revenue	(43,313)	(34,400)	(43,628)	(9,228)	29%	
<b>Compliance Services Revenue Total</b>	<b>(43,313)</b>	<b>(34,400)</b>	<b>(43,628)</b>	<b>(9,228)</b>	<b>29%</b>	
Compliance Services Expenditure						
Employee Costs	443,833	276,171	276,883	712	0%	
Other Employee Costs	8,221	5,480	4,001	(1,479)	-31%	
Other Expenses	67,100	44,728	33,189	(11,539)	-29%	
<b>Compliance Services Expenditure Total</b>	<b>519,154</b>	<b>326,379</b>	<b>314,073</b>	<b>(12,306)</b>	<b>-4%</b>	
Compliance Services Indirect Costs						
Allocations	260,865	169,737	160,643	(9,094)	-6%	
<b>Compliance Services Indirect Costs Total</b>	<b>260,865</b>	<b>169,737</b>	<b>160,643</b>	<b>(9,094)</b>	<b>-6%</b>	
<b>Compliance Services Total</b>	<b>736,706</b>	<b>451,716</b>	<b>431,088</b>	<b>(30,628)</b>	<b>-8%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Policy and Place Services</b>						
Policy and Place Services Revenue						
Revenue	(1,800)	(1,200)	(4,470)	(3,270)	311%	
<b>Policy and Place Services Revenue Total</b>	<b>(1,800)</b>	<b>(1,200)</b>	<b>(4,470)</b>	<b>(3,270)</b>	<b>311%</b>	
Policy and Place Serv Expenditure						
Employee Costs	1,229,521	755,336	819,717	54,381	8%	
Other Employee Costs	13,600	9,064	6,694	(2,370)	-30%	
Other Expenses	726,346	240,137	90,298	(149,839)	-72%	Timing variance of works relating to leisure and strategic planning programmes.
Operating Projects	0	0	0	0		
<b>Policy and Place Serv Expenditure Total</b>	<b>1,969,467</b>	<b>1,014,537</b>	<b>916,710</b>	<b>(97,827)</b>	<b>-11%</b>	
Policy and Place Services Indirect Cost						
Allocations	686,210	446,282	407,485	(38,797)	-10%	
<b>Policy and Place Services Indirect Cost Total</b>	<b>686,210</b>	<b>446,282</b>	<b>407,485</b>	<b>(38,797)</b>	<b>-10%</b>	
<b>Policy and Place Services Total</b>	<b>2,653,877</b>	<b>1,459,619</b>	<b>1,319,724</b>	<b>(139,895)</b>	<b>-11%</b>	
<b>Building Control</b>						
Building Control Revenue						
Revenue	(246,050)	(154,334)	(191,373)	(37,039)	28%	Building licenses revenue higher than anticipated.
<b>Building Control Revenue Total</b>	<b>(246,050)</b>	<b>(154,334)</b>	<b>(191,373)</b>	<b>(37,039)</b>	<b>28%</b>	
Building Control Expenditure						
Employee Costs	317,088	197,400	217,260	19,860	11%	
Other Employee Costs	9,282	6,192	14,041	7,849	148%	
Other Expenses	10,850	7,240	2,293	(4,947)	-78%	
<b>Building Control Expenditure Total</b>	<b>337,220</b>	<b>210,832</b>	<b>233,593</b>	<b>22,761</b>	<b>12%</b>	
Building Control Indirect Costs						
Allocations	188,006	122,330	124,124	1,794	2%	
<b>Building Control Indirect Costs Total</b>	<b>188,006</b>	<b>122,330</b>	<b>124,124</b>	<b>1,794</b>	<b>2%</b>	
<b>Building Control Total</b>	<b>279,176</b>	<b>178,828</b>	<b>166,345</b>	<b>(12,463)</b>	<b>-8%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Director Infrastructure and Environment Expe</b>						
Director Infrastructure and Environment Expe						
Employee Costs	394,112	245,393	261,170	15,777	7%	
Other Employee Costs	7,518	5,008	6,155	1,147	26%	
Other Expenses	48,450	22,737	21,510	(1,227)	-8%	
<b>Director Infrastructure and Environment Expe Total</b>	<b>490,080</b>	<b>273,138</b>	<b>288,835</b>	<b>15,697</b>	<b>7%</b>	
<b>Director Infrastructure and Environment Expe Total</b>						
<b>490,080</b>	<b>273,138</b>	<b>288,835</b>	<b>15,697</b>	<b>7%</b>		
<b>Director Infrastructure and Environment Indirect</b>						
Director Infrastructure and Environment Indirect						
Allocations	(450,080)	(273,138)	(288,835)	(15,697)	7%	
<b>Director Infrastructure and Environment Indirect Total</b>	<b>(450,080)</b>	<b>(273,138)</b>	<b>(288,835)</b>	<b>(15,697)</b>	<b>7%</b>	
<b>Director Infrastructure and Environment Indirect Total</b>						
<b>(450,080)</b>	<b>(273,138)</b>	<b>(288,835)</b>	<b>(15,697)</b>	<b>7%</b>		
<b>Ranger Services Administration</b>						
Ranger Services Administration Revenue						
Revenue	(3,000)	(2,047)	(1,816)	231	-13%	
<b>Ranger Services Administration Revenue Total</b>	<b>(3,000)</b>	<b>(2,047)</b>	<b>(1,816)</b>	<b>231</b>	<b>-13%</b>	
Ranger Services Administration Expenditure						
Employee Costs	2,298,535	1,442,531	1,504,547	62,016	5%	
Other Employee Costs	51,034	34,295	22,095	(12,200)	-39%	
Other Expenses	196,000	130,355	109,656	(20,699)	-18%	Favourable variance however Individually Immaterial.
Lease Expenses	3,263	2,448	2,447	(1)	0%	
<b>Ranger Services Administration Expenditure Total</b>	<b>2,548,832</b>	<b>1,609,629</b>	<b>1,636,745</b>	<b>29,116</b>	<b>2%</b>	
Ranger Services Administration Indirect Costs						
Allocations	(2,545,832)	(1,607,582)	(1,636,930)	(29,348)	2%	
<b>Ranger Services Administration Indirect Costs Total</b>	<b>(2,545,832)</b>	<b>(1,607,582)</b>	<b>(1,636,930)</b>	<b>(29,348)</b>	<b>2%</b>	
<b>Ranger Services Administration Total</b>						
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	

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<b>Fire Prevention</b>						
Fire Prevention Revenue						
Revenue	(1,500)	0	(2,607)	(2,607)	100%	
<b>Fire Prevention Revenue Total</b>	<b>(1,500)</b>	<b>0</b>	<b>(2,607)</b>	<b>(2,607)</b>	<b>100%</b>	
Fire Prevention Expenditure						
Other Expenses	100	0	0	0		
<b>Fire Prevention Expenditure Total</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Fire Prevention Indirect Costs						
Allocations	35,148	22,340	24,668	2,328	12%	
<b>Fire Prevention Indirect Costs Total</b>	<b>35,148</b>	<b>22,340</b>	<b>24,668</b>	<b>2,328</b>	<b>12%</b>	
<b>Fire Prevention Total</b>	<b>33,748</b>	<b>22,340</b>	<b>22,061</b>	<b>(275)</b>	<b>-1%</b>	
<b>Animal Control</b>						
Animal Control Revenue						
Revenue	(92,150)	(72,361)	(77,089)	(4,728)	7%	
<b>Animal Control Revenue Total</b>	<b>(92,150)</b>	<b>(72,361)</b>	<b>(77,089)</b>	<b>(4,728)</b>	<b>7%</b>	
Animal Control Expenditure						
Other Expenses	14,500	9,557	15,419	5,862	69%	
<b>Animal Control Expenditure Total</b>	<b>14,500</b>	<b>9,557</b>	<b>15,419</b>	<b>5,862</b>	<b>69%</b>	
Animal Control Indirect Costs						
Allocations	281,290	178,783	186,106	7,323	5%	
<b>Animal Control Indirect Costs Total</b>	<b>281,290</b>	<b>178,783</b>	<b>186,106</b>	<b>7,323</b>	<b>5%</b>	
<b>Animal Control Total</b>	<b>203,640</b>	<b>115,979</b>	<b>124,436</b>	<b>8,457</b>	<b>9%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Local Laws (Law and Order)</b>						
Local Laws (Law and Order) Revenue						
Revenue	(153,350)	(102,020)	(102,720)	(700)	1%	
<b>Local Laws (Law and Order) Revenue Total</b>	<b>(153,350)</b>	<b>(102,020)</b>	<b>(102,720)</b>	<b>(700)</b>	<b>1%</b>	
Local Laws (Law and Order) Indirect Costs						
Allocations	450,054	286,053	297,770	11,717	5%	
<b>Local Laws (Law and Order) Indirect Costs Total</b>	<b>450,054</b>	<b>286,053</b>	<b>297,770</b>	<b>11,717</b>	<b>5%</b>	
<b>Local Laws (Law and Order) Total</b>	<b>296,714</b>	<b>184,033</b>	<b>195,050</b>	<b>11,017</b>	<b>7%</b>	
<b>Abandoned Vehicles</b>						
Abandoned Vehicles Revenue						
Revenue	(9,500)	(5,059)	(6,421)	(1,362)	34%	
<b>Abandoned Vehicles Revenue Total</b>	<b>(9,500)</b>	<b>(5,059)</b>	<b>(6,421)</b>	<b>(1,362)</b>	<b>34%</b>	
Abandoned Vehicles Expenditure						
Other Expenses	6,000	3,253	755	(2,498)	-97%	
<b>Abandoned Vehicles Expenditure Total</b>	<b>6,000</b>	<b>3,253</b>	<b>755</b>	<b>(2,498)</b>	<b>-97%</b>	
Abandoned Vehicles Indirect Costs						
Allocations	393,803	250,294	260,549	10,255	5%	
<b>Abandoned Vehicles Indirect Costs Total</b>	<b>393,803</b>	<b>250,294</b>	<b>260,549</b>	<b>10,255</b>	<b>5%</b>	
<b>Abandoned Vehicles Total</b>	<b>390,303</b>	<b>248,488</b>	<b>254,883</b>	<b>6,395</b>	<b>3%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Inspectorial Control</b>						
Inspectorial Control Revenue						
Revenue	(1,528,250)	(1,275,954)	(1,313,460)	(37,506)	3%	
<b>Inspectorial Control Revenue Total</b>	<b>(1,528,250)</b>	<b>(1,275,954)</b>	<b>(1,313,460)</b>	<b>(37,506)</b>	<b>3%</b>	
Inspectorial Control Expenditure						
Other Expenses	868,423	716,596	921,602	205,006	30%	Unfavourable variance due to higher than forecasted depreciation. To be adjusted as part of the March 2021 budget review.
<b>Inspectorial Control Expenditure Total</b>	<b>868,423</b>	<b>716,596</b>	<b>921,602</b>	<b>205,006</b>	<b>30%</b>	
Inspectorial Control Indirect Costs						
Allocations	2,531,601	1,609,035	1,674,955	65,920	5%	
<b>Inspectorial Control Indirect Costs Total</b>	<b>2,531,601</b>	<b>1,609,035</b>	<b>1,674,955</b>	<b>65,920</b>	<b>5%</b>	
<b>Inspectorial Control Total</b>	<b>1,871,774</b>	<b>1,049,677</b>	<b>1,283,097</b>	<b>233,420</b>	<b>25%</b>	
<b>Car Park Control</b>						
Car Park Control Revenue						
Revenue	(1,818,854)	(1,201,974)	(1,745,718)	(543,744)	51%	Revenue higher than anticipated as a result of increased visitor activity within the City.
<b>Car Park Control Revenue Total</b>	<b>(1,818,854)</b>	<b>(1,201,974)</b>	<b>(1,745,718)</b>	<b>(543,744)</b>	<b>51%</b>	
Car Park Control Expenditure						
Ground Maintenance	149,000	88,120	134,437	46,317	60%	
Other Expenses	637,730	452,807	482,764	29,957	8%	Timing variance relating to parking revenue distribution at two leased car parking facilities.
<b>Car Park Control Expenditure Total</b>	<b>786,730</b>	<b>540,927</b>	<b>617,200</b>	<b>76,273</b>	<b>16%</b>	
<b>Car Park Control Total</b>	<b>(1,032,124)</b>	<b>(661,047)</b>	<b>(1,128,518)</b>	<b>(467,471)</b>	<b>78%</b>	
<b>Kerbside Parking Control</b>						
Kerbside Parking Control Revenue						
Revenue	(1,627,608)	(1,078,848)	(1,796,189)	(717,341)	76%	Revenue higher than anticipated as a result of increased visitor activity within the City.
<b>Kerbside Parking Control Revenue Total</b>	<b>(1,627,608)</b>	<b>(1,078,848)</b>	<b>(1,796,189)</b>	<b>(717,341)</b>	<b>76%</b>	
Kerbside Parking Control Expenditure						
Other Expenses	490,252	304,994	324,442	19,448	7%	Unfavourable variance of \$22k relating to collection fees associated with the increase in revenue.
<b>Kerbside Parking Control Expenditure Total</b>	<b>490,252</b>	<b>304,994</b>	<b>324,442</b>	<b>19,448</b>	<b>7%</b>	
<b>Kerbside Parking Control Total</b>	<b>(1,137,356)</b>	<b>(773,854)</b>	<b>(1,471,747)</b>	<b>(697,893)</b>	<b>103%</b>	

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<b>Dog Pound Expenditure</b>						
Dog Pound Expenditure						
Building Maintenance	1,500	750	1,030	280	37%	
Ground Maintenance	0	0	653	653	100%	
<b>Dog Pound Expenditure Total</b>	<b>1,500</b>	<b>750</b>	<b>1,683</b>	<b>933</b>	<b>124%</b>	
<b>Dog Pound Expenditure Total</b>	<b>1,500</b>	<b>750</b>	<b>1,683</b>	<b>933</b>	<b>124%</b>	
<b>Community Connections Revenue</b>						
Community Connections Revenue						
Revenue	(50,000)	0	0	0		
<b>Community Connections Revenue Total</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Community Connections Revenue Total</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Community Connections</b>						
Community Connections Expenditure						
Employee Costs	50,468	31,439	33,240	1,801	7%	
Other Employee Costs	0	0	0	0		
Other Expenses	98,880	70,249	43,601	(25,648)	-40%	Timing variance of works relating to community safety programmes.
Operating Projects	50,000	10,000	9,061	(939)	-19%	
<b>Community Connections Expenditure Total</b>	<b>199,348</b>	<b>111,688</b>	<b>85,902</b>	<b>(25,786)</b>	<b>-26%</b>	
Community Connections Indirect Costs						
Allocations	23,847	15,320	19,922	4,202	31%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	721	486	2,316	1,830	445%	
<b>Community Connections Indirect Costs Total</b>	<b>24,568</b>	<b>15,806</b>	<b>21,838</b>	<b>6,032</b>	<b>44%</b>	
<b>Community Connections Total</b>	<b>223,916</b>	<b>127,494</b>	<b>107,740</b>	<b>(19,754)</b>	<b>-18%</b>	

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<b>Engineering Design Services</b>						
Engineering Design Services Revenue						
Revenue	(6,000)	(2,000)	(1,855)	145	-8%	
<b>Engineering Design Services Revenue Total</b>	<b>(6,000)</b>	<b>(2,000)</b>	<b>(1,855)</b>	<b>145</b>	<b>-8%</b>	
Engineering Design Services Expenditure						
Employee Costs	556,612	346,242	380,460	34,218	11%	Timing relating to the recruitment of staff & COVID 19 uncertainty has resulted in a budget variance.
Other Employee Costs	37,713	25,425	49,220	23,795	110%	Unfavourable variance as a result of agency labour costs relating to a position within the section. This will be offset by the savings identified from the salaries budgeted for the same position.
Other Expenses	124,950	96,676	65,648	(20,928)	-29%	
<b>Engineering Design Services Expenditure Total</b>	<b>719,275</b>	<b>468,243</b>	<b>495,328</b>	<b>37,085</b>	<b>9%</b>	
Engineering Design Services Indirect Costs						
Allocations	299,957	195,047	194,791	(256)	0%	
<b>Engineering Design Services Indirect Costs Total</b>	<b>299,957</b>	<b>195,047</b>	<b>194,791</b>	<b>(256)</b>	<b>0%</b>	
<b>Engineering Design Services Total</b>	<b>1,013,232</b>	<b>651,290</b>	<b>686,264</b>	<b>36,974</b>	<b>7%</b>	
<b>Bike Station Expenditure</b>						
Bike Station Expenditure						
Other Expenses	6,000	4,500	1,009	(3,491)	-116%	
<b>Bike Station Expenditure Total</b>	<b>6,000</b>	<b>4,500</b>	<b>1,009</b>	<b>(3,491)</b>	<b>-116%</b>	
<b>Bike Station Expenditure Total</b>	<b>6,000</b>	<b>4,500</b>	<b>1,009</b>	<b>(3,491)</b>	<b>-116%</b>	
<b>Street Lighting</b>						
Street Lighting Revenue						
Revenue	(24,500)	0	0	0		
<b>Street Lighting Revenue Total</b>	<b>(24,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Street Lighting Expenditure						
Other Expenses	756,000	438,831	363,494	(75,337)	-20%	Timing variance on electricity expense.
<b>Street Lighting Expenditure Total</b>	<b>756,000</b>	<b>438,831</b>	<b>363,494</b>	<b>(75,337)</b>	<b>-20%</b>	
<b>Street Lighting Total</b>	<b>731,500</b>	<b>438,831</b>	<b>363,494</b>	<b>(75,337)</b>	<b>-20%</b>	

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<b>Bus Shelter</b>						
Bus Shelter Revenue						
Revenue	(64,000)	(27,500)	(14,446)	13,054	-47%	
<b>Bus Shelter Revenue Total</b>	<b>(64,000)</b>	<b>(27,500)</b>	<b>(14,446)</b>	<b>13,054</b>	<b>-47%</b>	
Bus Shelter Expenditure						
Other Expenses	97,005	64,671	95,048	30,377	54%	Unfavourable variance due to higher than forecasted depreciation. To be adjusted as part of the March 2021 budget review.
Street Furniture - Revaluation Decrement	0	0	0	0		
<b>Bus Shelter Expenditure Total</b>	<b>97,005</b>	<b>64,671</b>	<b>95,048</b>	<b>30,377</b>	<b>54%</b>	
<b>Bus Shelter Total</b>	<b>33,005</b>	<b>37,171</b>	<b>80,603</b>	<b>43,432</b>	<b>149%</b>	
<b>Parking and Street Name Signs Expenditure</b>						
Parking and Street Name Signs Expenditure						
Other Expenses	90,000	44,500	41,754	(2,746)	-7%	
<b>Parking and Street Name Signs Expenditure Total</b>	<b>90,000</b>	<b>44,500</b>	<b>41,754</b>	<b>(2,746)</b>	<b>-7%</b>	
<b>Parking and Street Name Signs Expenditure Total</b>	<b>90,000</b>	<b>44,500</b>	<b>41,754</b>	<b>(2,746)</b>	<b>-7%</b>	
<b>Crossovers</b>						
Crossovers Revenue						
Revenue	(500)	(250)	0	250	-100%	
<b>Crossovers Revenue Total</b>	<b>(500)</b>	<b>(250)</b>	<b>0</b>	<b>250</b>	<b>-100%</b>	
Crossovers Expenditure						
Other Expenses	15,000	10,000	9,064	(936)	-11%	
<b>Crossovers Expenditure Total</b>	<b>15,000</b>	<b>10,000</b>	<b>9,064</b>	<b>(936)</b>	<b>-11%</b>	
<b>Crossovers Total</b>	<b>14,500</b>	<b>9,750</b>	<b>9,064</b>	<b>(686)</b>	<b>-8%</b>	

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<b>Roads Linemarking Expenditure</b>						
Roads Linemarking Expenditure						
Other Expenses	68,000	45,336	47,235	1,899	5%	
<b>Roads Linemarking Expenditure Total</b>	<b>68,000</b>	<b>45,336</b>	<b>47,235</b>	<b>1,899</b>	<b>5%</b>	
<b>Roads Linemarking Expenditure Total</b>						
	68,000	45,336	47,235	1,899	5%	
<b>Tree Lighting Leederville Expenditure</b>						
Tree Lighting Leederville Expenditure						
Other Expenses	70,000	70,000	67,364	(2,636)	-4%	
<b>Tree Lighting Leederville Expenditure Total</b>	<b>70,000</b>	<b>70,000</b>	<b>67,364</b>	<b>(2,636)</b>	<b>-4%</b>	
<b>Tree Lighting Leederville Expenditure Total</b>						
	70,000	70,000	67,364	(2,636)	-4%	
<b>Parklets Expenditure</b>						
Parklets Expenditure						
Other Expenses	3,500	1,750	518	(1,232)	-70%	
<b>Parklets Expenditure Total</b>	<b>3,500</b>	<b>1,750</b>	<b>518</b>	<b>(1,232)</b>	<b>-70%</b>	
<b>Parklets Expenditure Total</b>						
	3,500	1,750	518	(1,232)	-70%	
<b>Environmental Services</b>						
Environmental Services Revenue						
Revenue	(14,000)	(7,000)	(5,262)	1,738	-25%	
<b>Environmental Services Revenue Total</b>	<b>(14,000)</b>	<b>(7,000)</b>	<b>(5,262)</b>	<b>1,738</b>	<b>-25%</b>	
<b>Environmental Services Expenditure</b>						
Environmental Services Expenditure						
Employee Costs	90,170	56,031	59,346	3,315	7%	
Other Employee Costs	0	0	0	0		
Other Expenses	202,290	92,856	97,461	4,605	6%	
<b>Environmental Services Expenditure Total</b>	<b>292,460</b>	<b>148,887</b>	<b>156,807</b>	<b>7,920</b>	<b>6%</b>	
<b>Environmental Services Indirect Costs</b>						
Environmental Services Indirect Costs						
Allocations	45,132	29,293	28,690	(603)	-2%	
<b>Environmental Services Indirect Costs Total</b>	<b>45,132</b>	<b>29,293</b>	<b>28,690</b>	<b>(603)</b>	<b>-2%</b>	
<b>Environmental Services Total</b>						
	323,592	171,180	180,235	9,055	6%	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Property Management Administration</b>						
Property Management Administration Revenue						
Revenue	(2,000)	(1,336)	(1,549)	(213)	18%	
<b>Property Management Administration Revenue Total</b>	<b>(2,000)</b>	<b>(1,336)</b>	<b>(1,549)</b>	<b>(213)</b>	<b>18%</b>	
Property Management Administration Expenditure						
Employee Costs	305,942	190,262	197,507	7,245	4%	
Other Employee Costs	5,100	3,400	3,400	0	0%	
Other Expenses	0	0	17,307	17,307	100%	
<b>Property Management Administration Expenditure Total</b>	<b>311,042</b>	<b>193,662</b>	<b>218,214</b>	<b>24,552</b>	<b>14%</b>	
Property Management Administration Indirect Costs						
Allocations	150,269	97,804	95,709	(2,095)	-2%	
<b>Property Management Administration Indirect Costs Total</b>	<b>150,269</b>	<b>97,804</b>	<b>95,709</b>	<b>(2,095)</b>	<b>-2%</b>	
<b>Property Management Administration Total</b>	<b>459,311</b>	<b>290,130</b>	<b>312,374</b>	<b>22,244</b>	<b>9%</b>	
<b>Civic Centre Building</b>						
Civic Centre Building Expenditure						
Building Maintenance	182,000	131,414	118,190	(13,224)	-12%	
Ground Maintenance	52,050	35,110	22,070	(13,040)	-44%	
Other Expenses	895,891	600,038	360,034	(240,004)	-46%	Timing variance relating to utilities.
<b>Civic Centre Building Expenditure Total</b>	<b>1,129,941</b>	<b>766,562</b>	<b>500,294</b>	<b>(266,268)</b>	<b>-40%</b>	
Civic Centre Building Indirect Costs						
Allocations	(1,129,941)	(766,562)	(500,294)	266,268	-40%	
<b>Civic Centre Building Indirect Costs Total</b>	<b>(1,129,941)</b>	<b>(766,562)</b>	<b>(500,294)</b>	<b>266,268</b>	<b>-40%</b>	
<b>Civic Centre Building Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>100%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Child Care Centres and Play Groups</b>						
Child Care Centres and Play Groups Revenue						
Revenue	(9,474)	(4,324)	(6,400)	(2,076)	48%	
<b>Child Care Centres and Play Groups Revenue Total</b>	<b>(9,474)</b>	<b>(4,324)</b>	<b>(6,400)</b>	<b>(2,076)</b>	<b>48%</b>	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	7,150	3,575	28,704	25,129	703%	Storm damage works required at Early birds playgroup and general maintenance works at Mount Hawthorn playgroup. Budget will be adjusted as part of March 2021 budget review.
Ground Maintenance	500	336	218	(118)	-40%	
Other Expenses	47,359	31,676	31,334	(242)	-1%	
<b>Child Care Centres and Play Groups Expenditure Total</b>	<b>55,009</b>	<b>35,487</b>	<b>60,256</b>	<b>24,769</b>	<b>79%</b>	
Child Care Centres and Play Groups Indirect Costs						
Allocations	2,441	1,632	1,632	0	0%	
<b>Child Care Centres and Play Groups Indirect Costs Total</b>	<b>2,441</b>	<b>1,632</b>	<b>1,632</b>	<b>0</b>	<b>0%</b>	
<b>Child Care Centres and Play Groups Total</b>	<b>47,976</b>	<b>32,795</b>	<b>55,489</b>	<b>22,634</b>	<b>79%</b>	
<b>Pre Schools and Kindergartens</b>						
Pre Schools and Kindergartens Revenue						
Revenue	(61,849)	(47,396)	(44,324)	3,072	-7%	
<b>Pre Schools and Kindergartens Revenue Total</b>	<b>(61,849)</b>	<b>(47,396)</b>	<b>(44,324)</b>	<b>3,072</b>	<b>-7%</b>	
Pre Schools and Kindergartens Expenditure						
Building Maintenance	2,725	1,719	2,387	668	49%	
Other Expenses	50,577	33,720	35,146	1,426	5%	
<b>Pre Schools and Kindergartens Expenditure Total</b>	<b>53,302</b>	<b>35,439</b>	<b>37,533</b>	<b>2,094</b>	<b>7%</b>	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,749	1,168	1,168	0	0%	
<b>Pre Schools and Kindergartens Indirect Costs Total</b>	<b>1,749</b>	<b>1,168</b>	<b>1,168</b>	<b>0</b>	<b>0%</b>	
<b>Pre Schools and Kindergartens Total</b>	<b>(6,798)</b>	<b>(10,789)</b>	<b>(5,622)</b>	<b>5,167</b>	<b>-43%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Community and Welfare Centres</b>						
Community and Welfare Centres Revenue						
Revenue	(35,145)	(21,594)	(34,555)	(12,961)	63%	
<b>Community and Welfare Centres Revenue Total</b>	<b>(35,145)</b>	<b>(21,594)</b>	<b>(34,555)</b>	<b>(12,961)</b>	<b>63%</b>	
Community and Welfare Centres Expenditure						
Building Maintenance	31,050	19,656	26,078	6,422	40%	
Ground Maintenance	8,350	5,568	780	(4,768)	-98%	
Other Expenses	176,277	118,134	115,677	(2,457)	-2%	
<b>Community and Welfare Centres Expenditure Total</b>	<b>215,677</b>	<b>143,358</b>	<b>142,536</b>	<b>(822)</b>	<b>-1%</b>	
Community and Welfare Centres Indirect Costs						
Allocations	7,677	5,120	5,120	0	0%	
<b>Community and Welfare Centres Indirect Costs Total</b>	<b>7,677</b>	<b>5,120</b>	<b>5,120</b>	<b>0</b>	<b>0%</b>	
<b>Community and Welfare Centres Total</b>	<b>186,209</b>	<b>126,884</b>	<b>113,101</b>	<b>(13,763)</b>	<b>-13%</b>	
<b>Department of Sports and Recreation Building</b>						
Dept of Sports and Recreation Building Revenue						
Revenue	(965,500)	(550,764)	(537,972)	12,792	-3%	
<b>Dept of Sports and Recreation Building Revenue Total</b>	<b>(965,500)</b>	<b>(550,764)</b>	<b>(537,972)</b>	<b>12,792</b>	<b>-3%</b>	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	97,000	70,836	41,883	(28,953)	-58%	Favourable variance, no major maintenance yet required.
Ground Maintenance	8,250	5,496	146	(5,350)	-111%	
Other Expenses	865,005	763,765	771,828	7,763	1%	
<b>Dept of Sports and Recreation Building Expenditure Total</b>	<b>968,255</b>	<b>840,097</b>	<b>813,556</b>	<b>(26,539)</b>	<b>-3%</b>	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	12,811	8,544	8,544	0	0%	
<b>Dept of Sports and Recreation Building Indirect Costs Total</b>	<b>12,811</b>	<b>8,544</b>	<b>8,544</b>	<b>0</b>	<b>0%</b>	
<b>Department of Sports and Recreation Building Total</b>	<b>15,566</b>	<b>297,877</b>	<b>284,130</b>	<b>(13,747)</b>	<b>-4%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>nb Stadium</b>						
nb Stadium Revenue						
Revenue	(27,847)	(27,847)	(27,847)	(0)	0%	
<b>nb Stadium Revenue Total</b>	<b>(27,847)</b>	<b>(27,847)</b>	<b>(27,847)</b>	<b>(0)</b>	<b>0%</b>	
nb Stadium Expenditure						
Other Expenses	17,786	11,857	1,352,540	1,340,683	12922%	Unfavourable variance due to higher than forecasted depreciation. To be adjusted as part of the March 2021 budget review.
<b>nb Stadium Expenditure Total</b>	<b>17,786</b>	<b>11,857</b>	<b>1,352,540</b>	<b>1,340,683</b>	<b>12922%</b>	
<b>nb Stadium Total</b>	<b>(10,061)</b>	<b>(15,990)</b>	<b>1,324,693</b>	<b>1,340,683</b>	<b>-7673%</b>	
<b>Leederville Oval</b>						
Leederville Oval Revenue						
Revenue	(156,639)	(105,941)	(110,741)	(4,800)	5%	
<b>Leederville Oval Revenue Total</b>	<b>(156,639)</b>	<b>(105,941)</b>	<b>(110,741)</b>	<b>(4,800)</b>	<b>5%</b>	
Leederville Oval Expenditure						
Building Maintenance	19,700	13,850	12,243	(1,607)	-17%	
Ground Maintenance	100,000	66,664	63,518	(3,146)	-5%	
Other Expenses	453,697	308,344	309,363	1,019	0%	
<b>Leederville Oval Expenditure Total</b>	<b>573,397</b>	<b>388,858</b>	<b>385,123</b>	<b>(3,735)</b>	<b>-1%</b>	
Leederville Oval Indirect Costs						
Allocations	13,365	8,912	8,912	0	0%	
<b>Leederville Oval Indirect Costs Total</b>	<b>13,365</b>	<b>8,912</b>	<b>8,912</b>	<b>0</b>	<b>0%</b>	
<b>Leederville Oval Total</b>	<b>430,123</b>	<b>291,829</b>	<b>283,294</b>	<b>(8,535)</b>	<b>-3%</b>	

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	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Loftus Centre</b>						
Loftus Centre Revenue						
Revenue	(553,288)	(277,967)	(330,500)	(52,533)	22%	Favourable variance as payment of deferred loan repayments have commenced.
<b>Loftus Centre Revenue Total</b>	<b>(553,288)</b>	<b>(277,967)</b>	<b>(330,500)</b>	<b>(52,533)</b>	<b>22%</b>	
Loftus Centre Expenditure						
Building Maintenance	227,500	141,164	115,209	(25,955)	-20%	Timing variance of works.
Ground Maintenance	41,450	27,960	23,848	(4,112)	-16%	
Other Expenses	787,850	531,869	486,786	(45,063)	-10%	Favourable variance. \$46k relates to depreciation, to be adjusted during M/YBR, other variances are individually immaterial.
<b>Loftus Centre Expenditure Total</b>	<b>1,056,800</b>	<b>700,993</b>	<b>625,843</b>	<b>(75,150)</b>	<b>-12%</b>	
Loftus Centre Indirect Costs						
Allocations	24,424	16,288	16,288	0	0%	
<b>Loftus Centre Indirect Costs Total</b>	<b>24,424</b>	<b>16,288</b>	<b>16,288</b>	<b>0</b>	<b>0%</b>	
<b>Loftus Centre Total</b>	<b>527,336</b>	<b>439,314</b>	<b>311,631</b>	<b>(127,683)</b>	<b>-32%</b>	
<b>Public Halls</b>						
Public Halls Revenue						
Revenue	(42,659)	(40,011)	(113,601)	(73,590)	186%	Revenue higher than anticipated. Budget to be adjusted at March 2021 budget review.
<b>Public Halls Revenue Total</b>	<b>(42,659)</b>	<b>(40,011)</b>	<b>(113,601)</b>	<b>(73,590)</b>	<b>186%</b>	
Public Halls Expenditure						
Building Maintenance	192,000	142,623	140,228	(2,395)	-2%	
Ground Maintenance	22,500	19,500	17,604	(1,896)	-10%	
Other Expenses	266,352	179,422	190,580	11,158	7%	
<b>Public Halls Expenditure Total</b>	<b>480,852</b>	<b>341,545</b>	<b>348,412</b>	<b>6,867</b>	<b>2%</b>	
Public Halls Indirect Costs						
Allocations	6,438	4,288	4,288	0	0%	
<b>Public Halls Indirect Costs Total</b>	<b>6,438</b>	<b>4,288</b>	<b>4,288</b>	<b>0</b>	<b>0%</b>	
<b>Public Halls Total</b>	<b>446,631</b>	<b>305,822</b>	<b>239,100</b>	<b>(66,722)</b>	<b>-25%</b>	

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<b>Reserves Pavilions and Facilities</b>						
Reserves Pavilions and Facilities Revenue						
Revenue	(10,415)	(8,422)	(12,908)	(4,486)	58%	
<b>Reserves Pavilions and Facilities Revenue Total</b>	<b>(10,415)</b>	<b>(8,422)</b>	<b>(12,908)</b>	<b>(4,486)</b>	<b>58%</b>	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	390,901	291,811	196,243	(95,568)	-44%	Favourable variance, no major maintenance yet required.
Ground Maintenance	3,500	1,750	0	(1,750)	-100%	
Other Expenses	280,527	186,713	205,662	16,949	10%	
<b>Reserves Pavilions and Facilities Expenditure Total</b>	<b>674,928</b>	<b>482,274</b>	<b>401,906</b>	<b>(80,368)</b>	<b>-21%</b>	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	6,501	4,328	4,328	0	0%	
<b>Reserves Pavilions and Facilities Indirect Costs Total</b>	<b>6,501</b>	<b>4,328</b>	<b>4,328</b>	<b>0</b>	<b>0%</b>	
<b>Reserves Pavilions and Facilities Total</b>	<b>671,014</b>	<b>478,180</b>	<b>393,326</b>	<b>(84,854)</b>	<b>-22%</b>	
<b>Sporting Clubs Buildings</b>						
Sporting Clubs Buildings Revenue						
Revenue	(119,720)	(80,076)	(83,216)	(3,140)	5%	
<b>Sporting Clubs Buildings Revenue Total</b>	<b>(119,720)</b>	<b>(80,076)</b>	<b>(83,216)</b>	<b>(3,140)</b>	<b>5%</b>	
Sporting Clubs Buildings Expenditure						
Building Maintenance	172,200	123,810	110,366	(13,444)	-14%	
Ground Maintenance	2,000	1,000	0	(1,000)	-100%	
Other Expenses	739,965	493,326	494,738	1,412	0%	
<b>Sporting Clubs Buildings Expenditure Total</b>	<b>914,165</b>	<b>618,136</b>	<b>605,104</b>	<b>(13,032)</b>	<b>-2%</b>	
Sporting Clubs Buildings Indirect Costs						
Allocations	31,149	20,760	20,760	0	0%	
<b>Sporting Clubs Buildings Indirect Costs Total</b>	<b>31,149</b>	<b>20,760</b>	<b>20,760</b>	<b>0</b>	<b>0%</b>	
<b>Sporting Clubs Buildings Total</b>	<b>825,594</b>	<b>558,820</b>	<b>542,647</b>	<b>(16,173)</b>	<b>-3%</b>	

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<b>Parks and Reserves Administration</b>						
Parks and Reserves Administration Revenue						
Revenue	(3,200)	(2,136)	(2,130)	6	0%	
<b>Parks and Reserves Administration Revenue Total</b>	<b>(3,200)</b>	<b>(2,136)</b>	<b>(2,130)</b>	<b>6</b>	<b>0%</b>	
Parks and Reserves Administration Expenditure						
Employee Costs	1,044,500	631,098	675,365	44,267	8%	Budget phasing variance.
Other Employee Costs	72,825	48,560	56,507	7,947	19%	
Other Expenses	151,758	101,166	110,592	9,426	11%	
<b>Parks and Reserves Administration Expenditure Total</b>	<b>1,269,083</b>	<b>780,824</b>	<b>842,464</b>	<b>61,640</b>	<b>9%</b>	
Parks and Reserves Administration Indirect Costs						
Allocations	1,470,046	952,449	953,448	999	0%	
On Costs Recovery	(1,497,018)	(988,008)	(804,389)	193,619	-22%	
<b>Parks and Reserves Administration Indirect Costs Total</b>	<b>(26,972)</b>	<b>(45,559)</b>	<b>149,059</b>	<b>194,618</b>	<b>-501%</b>	
<b>Parks and Reserves Administration Total</b>	<b>1,236,911</b>	<b>733,129</b>	<b>989,393</b>	<b>256,264</b>	<b>40%</b>	
<b>Parks and Reserves</b>						
Parks and Reserves Revenue						
Revenue	(9,300)	(9,301)	(40,363)	(31,062)	334%	Favourable variance, ground hire revenue higher than anticipated.
<b>Parks and Reserves Revenue Total</b>	<b>(9,300)</b>	<b>(9,301)</b>	<b>(40,363)</b>	<b>(31,062)</b>	<b>334%</b>	
Parks and Reserves Expenditure						
Ground Maintenance	2,199,350	1,501,628	1,422,898	(78,730)	-6%	
Other Expenses	545,581	363,726	389,293	25,567	8%	
<b>Parks and Reserves Expenditure Total</b>	<b>2,744,931</b>	<b>1,865,354</b>	<b>1,812,191</b>	<b>(53,163)</b>	<b>-3%</b>	
Parks and Reserves Indirect Costs						
Allocations	364	240	240	0	0%	
<b>Parks and Reserves Indirect Costs Total</b>	<b>364</b>	<b>240</b>	<b>240</b>	<b>0</b>	<b>0%</b>	
<b>Parks and Reserves Total</b>	<b>2,735,995</b>	<b>1,856,293</b>	<b>1,772,068</b>	<b>(84,225)</b>	<b>-5%</b>	

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<b>Sporting Grounds</b>						
Sporting Grounds Revenue						
Revenue	(1,134)	(566)	(24,769)	(24,203)	4276%	Favourable variance, reserves and ground hire revenue higher than antopated.
<b>Sporting Grounds Revenue Total</b>	<b>(1,134)</b>	<b>(566)</b>	<b>(24,769)</b>	<b>(24,203)</b>	<b>4276%</b>	
Sporting Grounds Expenditure						
Ground Maintenance	1,234,850	837,564	827,339	(10,225)	-1%	
Other Expenses	564,444	376,292	319,200	(57,092)	-17%	Favourable variance due to lower than forecasted depreciation. To be adjusted as part of the March 2021 budget review.
<b>Sporting Grounds Expenditure Total</b>	<b>1,799,294</b>	<b>1,213,856</b>	<b>1,146,539</b>	<b>(67,317)</b>	<b>-6%</b>	
<b>Sporting Grounds Total</b>	<b>1,798,160</b>	<b>1,213,290</b>	<b>1,121,770</b>	<b>(91,520)</b>	<b>-9%</b>	
<b>Road Reserves Expenditure</b>						
Road Reserves Expenditure						
Ground Maintenance	328,005	219,768	243,694	23,926	12%	Incorrect allocation, to be corrected in March 2021.
Other Expenses	0	0	10,139	10,139	100%	
<b>Road Reserves Expenditure Total</b>	<b>328,005</b>	<b>219,768</b>	<b>253,834</b>	<b>34,066</b>	<b>18%</b>	
<b>Road Reserves Expenditure Total</b>	<b>328,005</b>	<b>219,768</b>	<b>253,834</b>	<b>34,066</b>	<b>18%</b>	
<b>Parks Other</b>						
Parks Other Revenue						
Revenue	(2,000)	(2,000)	(217,425)	(215,425)	10771%	Funding received from DFES for disaster recovery. Budget will be adjusted as part of March 2021 budget review.
<b>Parks Other Revenue Total</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(217,425)</b>	<b>(215,425)</b>	<b>10771%</b>	
Parks Other Expenditure						
Other Expenses	1,456,300	1,255,880	1,240,737	(15,143)	-1%	
Money/Monger Street Trees Surgery	22,000	22,000	0	(22,000)	-100%	Timing variance of works.
<b>Parks Other Expenditure Total</b>	<b>1,478,300</b>	<b>1,277,880</b>	<b>1,240,737</b>	<b>(37,143)</b>	<b>-3%</b>	
<b>Parks Other Total</b>	<b>1,476,300</b>	<b>1,275,880</b>	<b>1,023,312</b>	<b>(252,568)</b>	<b>-21%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 28 FEBRUARY 2021



	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Processable Waste Collection</b>						
Processable Waste Collection Revenue						
Revenue	(375,654)	(370,646)	(286,495)	84,151	-23%	Unfavourable variance due to a reduction in revenue for additional rubbish bins. This will be reviewed on an on-going basis.
<b>Processable Waste Collection Revenue Total</b>	<b>(375,654)</b>	<b>(370,646)</b>	<b>(286,495)</b>	<b>84,151</b>	<b>-23%</b>	
Processable Waste Collection Expenditure						
Employee Costs	989,983	611,200	655,431	44,231	8%	
Other Employee Costs	57,428	38,288	28,170	(10,118)	-30%	
Other Expenses	3,864,611	2,448,526	2,388,215	(60,311)	-3%	
Operating Projects	80,000	52,800	751	(52,049)	-113%	Timing variance relating to FOGO marketing campaign.
<b>Processable Waste Collection Expenditure Total</b>	<b>4,992,222</b>	<b>3,150,814</b>	<b>3,072,567</b>	<b>(78,247)</b>	<b>-3%</b>	
Processable Waste Collection Indirect Costs						
Allocations	868,438	582,578	550,015	(12,563)	-3%	
On Costs Recovery	(876,250)	(584,188)	(466,818)	117,350	-23%	
<b>Processable Waste Collection Indirect Costs Total</b>	<b>(7,812)</b>	<b>(21,590)</b>	<b>83,197</b>	<b>104,787</b>	<b>-573%</b>	
<b>Processable Waste Collection Total</b>	<b>4,608,756</b>	<b>2,758,578</b>	<b>2,869,270</b>	<b>110,692</b>	<b>5%</b>	
<b>Other Waste Services</b>						
Other Waste Services Revenue						
Revenue	(10,065)	(6,704)	(10,069)	(3,365)	57%	
<b>Other Waste Services Revenue Total</b>	<b>(10,065)</b>	<b>(6,704)</b>	<b>(10,069)</b>	<b>(3,365)</b>	<b>57%</b>	
Other Waste Services Expenditure						
Other Expenses	580,192	341,682	310,605	(31,077)	-10%	
Household Hazardous Waste Collection Day	2,200	2,200	1,016	(1,184)	-54%	
<b>Other Waste Services Expenditure Total</b>	<b>582,392</b>	<b>343,882</b>	<b>311,620</b>	<b>(32,262)</b>	<b>-10%</b>	
<b>Other Waste Services Total</b>	<b>572,327</b>	<b>337,178</b>	<b>301,552</b>	<b>(35,626)</b>	<b>-11%</b>	
<b>Recycling Expenditure</b>						
Recycling Expenditure	1,051,725	528,374	438,538	(89,836)	-22%	\$70k timing variance on recycling collection.
<b>Recycling Expenditure Total</b>	<b>1,051,725</b>	<b>528,374</b>	<b>438,538</b>	<b>(89,836)</b>	<b>-22%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 28 FEBRUARY 2021



	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Public Works Overhead</b>						
Public Works Overhead Revenue						
Revenue	(61,700)	(28,035)	(38,760)	(10,725)	41%	
<b>Public Works Overhead Revenue Total</b>	<b>(61,700)</b>	<b>(28,035)</b>	<b>(38,760)</b>	<b>(10,725)</b>	<b>41%</b>	
Public Works Overhead Expenditure						
Employee Costs	436,713	268,767	270,187	1,420	1%	
Other Employee Costs	45,059	30,040	20,882	(9,168)	-38%	
Other Expenses	58,850	40,232	46,471	6,239	17%	
<b>Public Works Overhead Expenditure Total</b>	<b>540,622</b>	<b>339,039</b>	<b>337,540</b>	<b>(1,499)</b>	<b>-1%</b>	
Public Works Overhead Indirect Costs						
Allocations	636,045	412,462	405,374	(7,088)	-2%	
On Costs Recovery	(191,782)	(127,856)	(319,019)	(191,163)	171%	
<b>Public Works Overhead Indirect Costs Total</b>	<b>444,263</b>	<b>284,606</b>	<b>86,355</b>	<b>(198,251)</b>	<b>-79%</b>	
<b>Public Works Overhead Total</b>	<b>923,185</b>	<b>595,610</b>	<b>385,135</b>	<b>(210,475)</b>	<b>-40%</b>	
<b>Plant Operating</b>						
Plant Operating Expenditure						
Other Expenses	1,491,587	994,385	1,129,303	134,918	16%	Unfavourable variance due to higher than forecasted depreciation. To be adjusted in mid year budget review.
<b>Plant Operating Expenditure Total</b>	<b>1,491,587</b>	<b>994,385</b>	<b>1,129,303</b>	<b>134,918</b>	<b>16%</b>	
Plant Operating Indirect Costs						
Allocations	(1,102,377)	(765,303)	(1,056,504)	(291,201)	43%	
<b>Plant Operating Indirect Costs Total</b>	<b>(1,102,377)</b>	<b>(765,303)</b>	<b>(1,056,504)</b>	<b>(291,201)</b>	<b>43%</b>	
<b>Plant Operating Total</b>	<b>389,210</b>	<b>229,082</b>	<b>72,799</b>	<b>(156,263)</b>	<b>-83%</b>	
<b>Recoverable Works</b>						
Recoverable Works Revenue						
Revenue	(12,309)	(8,208)	(13,359)	(5,151)	72%	
<b>Recoverable Works Revenue Total</b>	<b>(12,309)</b>	<b>(8,208)</b>	<b>(13,359)</b>	<b>(5,151)</b>	<b>72%</b>	
Recoverable Works Expenditure						
Other Expenses	12,309	8,208	14,537	6,329	88%	
<b>Recoverable Works Expenditure Total</b>	<b>12,309</b>	<b>8,208</b>	<b>14,537</b>	<b>6,329</b>	<b>88%</b>	
<b>Recoverable Works Total</b>	<b>0</b>	<b>0</b>	<b>1,178</b>	<b>1,178</b>	<b>100%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 28 FEBRUARY 2021



	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Drainage Expenditure</b>						
Drainage Expenditure						
Other Expenses	374,547	223,360	242,884	19,524	10%	
<b>Drainage Expenditure Total</b>	<b>374,547</b>	<b>223,360</b>	<b>242,884</b>	<b>19,524</b>	<b>10%</b>	
<b>Footpaths/Cycleways Expenditure</b>						
Footpaths/Cycleways Expenditure						
Other Expenses	1,041,319	696,613	759,596	62,983	10%	Timing variance relating to maintenance works.
<b>Footpaths/Cycleways Expenditure Total</b>	<b>1,041,319</b>	<b>696,613</b>	<b>759,596</b>	<b>62,983</b>	<b>10%</b>	
<b>Rights of Way Expenditure</b>						
Rights of Way Expenditure						
Other Expenses	281,467	187,649	179,501	(8,148)	-5%	
<b>Rights of Way Expenditure Total</b>	<b>281,467</b>	<b>187,649</b>	<b>179,501</b>	<b>(8,148)</b>	<b>-5%</b>	
<b>Roads Expenditure</b>						
Roads Expenditure						
Other Expenses	3,091,204	2,060,977	2,169,606	108,629	6%	
<b>Roads Expenditure Total</b>	<b>3,091,204</b>	<b>2,060,977</b>	<b>2,169,606</b>	<b>108,629</b>	<b>6%</b>	
<b>Street Cleaning Expenditure</b>						
Street Cleaning Expenditure						
Other Expenses	1,360,615	907,088	712,130	(194,958)	-25%	Timing variance relating to maintenance works.
<b>Street Cleaning Expenditure Total</b>	<b>1,360,615</b>	<b>907,088</b>	<b>712,130</b>	<b>(194,958)</b>	<b>-25%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 28 FEBRUARY 2021



	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Traffic Control for Roadworks Expenditure</b>						
Traffic Control for Roadworks Expenditure						
Other Expenses	85,000	60,110	65,421	5,311	10%	
<b>Traffic Control for Roadworks Expenditure Total</b>	<b>85,000</b>	<b>60,110</b>	<b>65,421</b>	<b>5,311</b>	<b>10%</b>	
<b>Traffic Control for Roadworks Expenditure Total</b>	<b>85,000</b>	<b>60,110</b>	<b>65,421</b>	<b>5,311</b>	<b>10%</b>	
<b>Sump Expenditure</b>						
Sump Expenditure						
Other Expenses	500	91	325	234	258%	
<b>Sump Expenditure Total</b>	<b>500</b>	<b>91</b>	<b>325</b>	<b>234</b>	<b>258%</b>	
<b>Sump Expenditure Total</b>	<b>500</b>	<b>91</b>	<b>325</b>	<b>234</b>	<b>258%</b>	
<b>Works Depot Revenue</b>						
Works Depot Revenue						
Revenue	(1,259)	(840)	(629)	211	-29%	
<b>Works Depot Revenue Total</b>	<b>(1,259)</b>	<b>(840)</b>	<b>(629)</b>	<b>211</b>	<b>-29%</b>	
<b>Works Depot Revenue Total</b>	<b>(1,259)</b>	<b>(840)</b>	<b>(629)</b>	<b>211</b>	<b>-29%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 28 FEBRUARY 2021

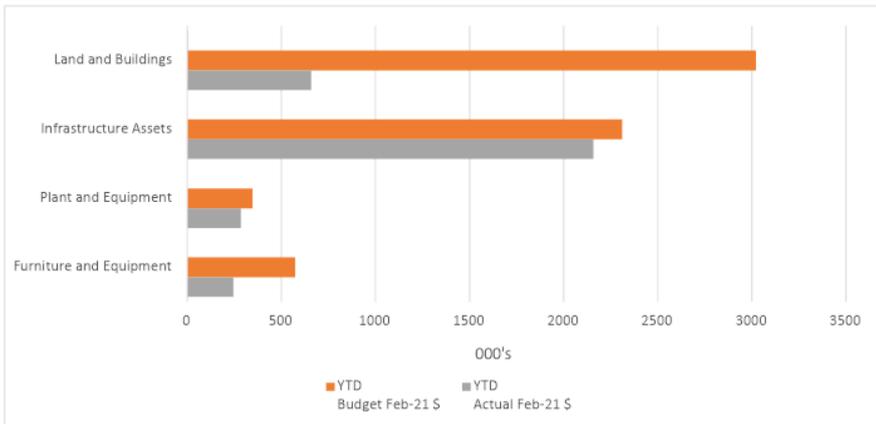


	Current Budget 2020/21 \$	YTD Budget 28/02/2021 \$	YTD Actual 28/02/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Works Depot</b>						
Works Depot Expenditure						
Employee Costs	183,767	114,267	116,262	1,995	2%	
Other Employee Costs	2,500	1,664	872	(793)	-54%	
Other Expenses	9,750	6,504	965	(5,539)	-97%	
<b>Works Depot Expenditure Total</b>	<b>196,017</b>	<b>122,435</b>	<b>118,099</b>	<b>(4,336)</b>	<b>-4%</b>	
Works Depot Indirect Costs						
Allocations	(194,758)	(121,595)	(117,469)	4,126	-4%	
<b>Works Depot Indirect Costs Total</b>	<b>(194,758)</b>	<b>(121,595)</b>	<b>(117,469)</b>	<b>4,126</b>	<b>-4%</b>	
<b>Works Depot Total</b>	<b>1,259</b>	<b>840</b>	<b>629</b>	<b>(211)</b>	<b>-29%</b>	
<b>Depot Building</b>						
Depot Occupancy Costs						
Building Maintenance	90,000	61,500	83,256	21,756	45%	Timing variance relating to maintenance works.
Ground Maintenance	0	0	1,095	1,095	100%	
Other Expenses	251,052	177,032	165,915	(11,117)	-7%	
<b>Depot Occupancy Costs Total</b>	<b>341,052</b>	<b>238,532</b>	<b>250,266</b>	<b>11,734</b>	<b>6%</b>	
Depot Indirect Costs						
Allocations	(341,052)	(238,532)	(250,266)	(11,734)	6%	
<b>Depot Indirect Costs Total</b>	<b>(341,052)</b>	<b>(238,532)</b>	<b>(250,266)</b>	<b>(11,734)</b>	<b>6%</b>	
<b>Depot Building Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Net Operating</b>	<b>6,574,375</b>	<b>(5,115,955)</b>	<b>(10,384,395)</b>	<b>(1,868,441)</b>	<b>15%</b>	

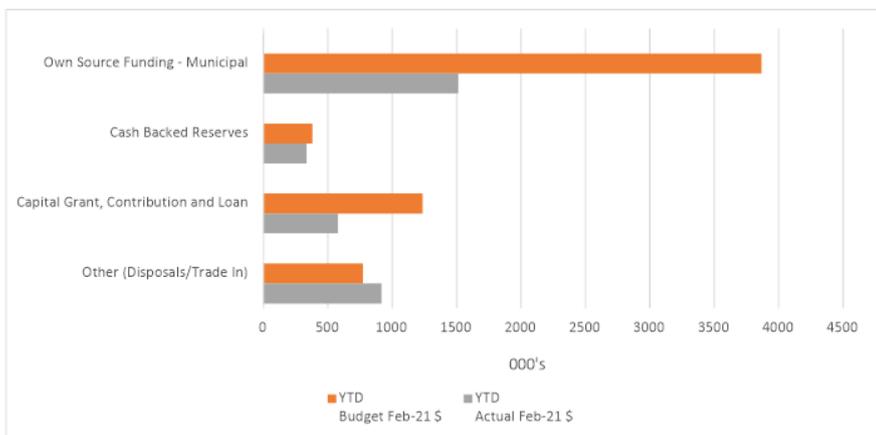
CITY OF VINCENT  
 NOTE - CAPITAL BUDGETS SCHEDULE 2020/21  
 AS AT 28 FEBRUARY 2021



CAPITAL EXPENDITURE	Revised Budget 2020/21	YTD Budget Fe -21	YTD Actual Fe -21	YTD Variance	Variance
	\$	\$	\$	\$	
Land and Buildings	5,415,171	3,022,601	657,73	2,364,862	-78
Infrastructure Assets	4,462,283	2,311,474	2,157,715	153,75	-7
Plant and Equipment	378,812	348,550	285,155	63,35	-18
Furniture and Equipment	1,272,100	572,800	244,431	328,36	-57
<b>Total</b>	<b>11,272,100</b>	<b>5,722,800</b>	<b>2,444,431</b>	<b>3,278,369</b>	<b>-18</b>



FUNDING	Revised Budget 2020/21	YTD Budget Fe -21	YTD Actual Fe -21	YTD Variance	Variance
	\$	\$	\$	\$	
Own Source Funding - Municipal	5,710,033	3,866,275	1,514,200	2,352,075	-61
Cash Backed Reserves	3,365,850	380,000	334,54	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	17,717	144,717	1
<b>Total</b>	<b>11,272,100</b>	<b>5,722,800</b>	<b>2,444,431</b>	<b>3,278,369</b>	<b>-18</b>





**CITY OF VINCENT  
NOTE - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 28 FEBRUARY 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment Balance	PO	Variance	Commitment
<b>LAND BUILDING ASSETS</b>									
<b>ADMIN CENTRE</b>									
Ar C d t g AC Re e al-Ad Bu ld g AC	300,000	20,000	0	20,000	-100				0 u te e g ug t t e ar et
<b>BEATTY PAR LEISURE CENTRE</b>									
Beatt ar Le ureCe tre- ac l t e r a t r u c t u r e Re e al	3,377,570	1,400,000	136,41	1,263,581	- 0	1, 20,818			r r gr e
Beatt ar -Re lace e t g car et	,851	,851	,345	506	-5		506		r c leted
<b>LIBRARY</b>									
gr adeL r ar c u t e r t e a ce cu t e r e r ce del e r	50,000	50,000	1,500	48,500	- 7				0 u te e g ug t t e ar et
<b>LOFTUS CENTRE</b>									
L tu C u t Ce tre ce l g a r c, l g t g a d a t r r e e	170,000	170,000	81,370	88,630	-52	1,250			r r gr e
L tu Ce tre- t r a t e r e t e t a	120,000	120,000	72,732	47,26	-3	5,454			r r gr e
L tu Recr eat Ce tre-C a ger u gr ade	131,367	131,367	141,68	10,322	8				0 r c leted Budget t e ad u ted M BR t al g t actu
<b>DEPARTMENT OF SPORTS AND RECREATION</b>									
DLG Cre e al u gr ade-Lea e l gat	1 6,000	1 6,000	1,738	1 4,262	-	1,8 1			r r gr e
<b>MISCELLANEOUS</b>									
lar t lta c a el te tallat -Mt a t r C u t Ce t e	8, 00	8, 00	168	8,732	- 8				0 u te e ge aluated
lar t lta c a el te tallat - r t e r t T all	8, 00	8, 00	0	8, 00	-100				0 u te e ge aluated
lar t lta c a el te tallat - ce t C u t Ce tre	20,150	20,150	0	20,150	-100				0 u te e ge aluated
lar t lta c a el te tallat -Br ta a Re er e a l	8, 00	8, 00	0	8, 00	-100				0 u te e ge aluated
lar t lta c a el te tallat - e r t c c e r C l u	30,000	30,000	1,100	28, 00	- 6				0 e l u r t g l a r cedur e e g de el ed r t
L D l dl g tu gr ade-L eeder lle Te C l u	21,548	21,548	21,548	0	0				0 r c leted
R al ar all- t c e a d a e t e r e e al	1 0,000	1 0,000	143,647	46,353	-24	40,245			r c leted-a a t g ce
R g Re e al-L t ar Te C l u R	180,000	180,000	1,600	178,401	-				0 r ect at c ce tual de g tage
Ar C d t g AC Re e al-Belgr a a Le ureCe tre	50,000	0	3,323	3,323	100				0 r r gr e
L eeder lle al tad u - lectr cal re e al-3 ar d	300,000	300,000	1, 12	2 8,088	-				0 Te der u at e aluat tage
u l c T let- de ar ea t- r e e al	31, 85	31, 85	31, 85	0	0				0 r c leted
r r e t ar l dl g t Re e al	130,000	65,000	0	65,000	-100	125,6			r ect dela ed e cted t c e ce A r l 2021
B r d d uar e l dl g t Re e al	20,000	10,000	0	10,000	-100	-			r ect dela ed e cted t c e ce A r l 2021
M r r a t r u c t u r e r e e t	20,000	20,000	5,705	14,2 5	-71	4,278			r c eduled
L t tad u Br ta a Re d Le	40,000	30,000	1, 5	28,041	- 3	77,144			r ect at la g tage
<b>FOR LAND BUILDING ASSETS</b>	<b>1 1 1 022 01</b>			<b>2 8 2 - 8</b>		<b>2 1 28</b>			

CITY OF VINCENT  
 NOTE - CAPITAL OR S SCHEDULE 2020/21  
 AS AT 28 FEBRUARY 2021

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Co it ent Balance	PO	Variance	Co ent	ent
<b>INFRASTRUCTURE ASSETS</b>										
<b>LOCAL ROADS PROGRAM</b>										
Beach Road	0	0	10,65	10,65	100	0				
Beach Road	61,02	61,02	58,484	2,545	-4	0				
Beach Road	111,500	80,000	105,018	25,018	31	6,132				
Beach Road	42,000	27,000	55,588	28,588	106	0				
Beach Road	108,000	8,000	111,65	13,65	14	0				
Beach Road	27,238	27,238	26,318	20	-3	0				
Beach Road	6,500	35,000	34,680	320	-1	8,474				
Beach Road	4,500	40,000	3,717	53,717	134	20,604				
Beach Road	74,500	74,500	55,00	18,600	-25	48				
Beach Road	8,000	50,000	63,781	13,781	28	6,51				
Beach Road	52,000	52,000	31,328	20,672	-40	140				
Beach Road	43,212	37,000	42,027	5,027	14	1,185				
Beach Road	52,000	35,000	15,7	1,201	-55	36,846				
Beach Road	6,25	6,25	6,25	0	0	0				
Beach Road	6,000	40,000	74,6	34,6	87	12,354				
Beach Road	155,808	0	0	0	0	0				
Beach Road	88,000	45,000	1,845	43,155	-6	13,013				
Beach Road	5,000	5,000	0	5,000	-100	535				
Beach Road	2,500	2,500	0	2,500	-100	645				
Beach Road	1,250	1,250	0	1,250	-100	530				
Beach Road	2,500	2,500	0	2,500	-100	825				
Beach Road	1,800	1,800	0	1,800	-100	840				
Beach Road	88,50	15,000	2,613	12,388	-83	0				
<b>ROAD TO RECOVERY</b>										
Beach Road	212,10	212,10	206,42	5,68	-3	320				
Beach Road	44,277	44,277	47,68	3,412	8	0				
Beach Road	2,762	2,762	1,847	15	-33	0				

**CITY OF VINCENT  
NOTE - CAPITAL OR S SCHEDULE 2020/21  
AS AT 28 FEBRUARY 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Co it ent PO Balance	Variance Co ent ar
<b>TRAFFIC MANAGEMENT</b>							
redede tr a cr g at gal ed ter ect alc tt t l a t , Bul er t t ger ald t	24,100	24,100	24,100	0	0	0	r c leted
Al a Cla er t L cal Ar ea Tra cMa age e t	50,000	0	0	0	0	0	r ect c e ced
ar l da d L r d t ter ect	26,000	0	0	0	0	0	r ect at la g tage
<b>BLAC SPOT PROGRAM</b>							
ce t- t ger ald tt C el r d R d	72,800	0	56,453	56,453	100	5, 7	r c leted, a a t g al ce
ter ect Br ad a d M It t, Mt a t r	30,000	10,000	53,514	43,514	435	500	r c lete, add t al u d all cated dur g M BR
ter ect Bul er a d t r l g t, er t	100,000	15,000	4,040	10, 60	-73	0	r at de g tage
ter ect Gr ee ,T ler Mer red t, Mt a t r da a	30,000	10,000	3,620	6, 380	-64	0	r at de g tage
ter ect Beau r ta d ar ld tr eet , g gate	100,000	15,000	2,820	12, 180	-81	0	r at de g tage
ter ect L tu a d ce t tr eet , e t er t Leeder lle	250,000	20,000	4,730	15, 270	-76	0	r at de g tage
ter ect t ger ald tr eet Ragla R ad, r t er t	80,000	10,000	6,620	3, 380	-34	0	r at de g tage
M r Tra cMa age e t r e e t r gr a	80,000	3 ,000	42,712	3, 712	10	6,5 0	r r gr e
<b>STREETSCAPE IMPROVEMENTS</b>							
M r tr eet ca e r e e t	30,000	20,000	17,2 5	2, 705	-14	110	r r gr e
tr eet ca e r e e t -Clea er t	50,000	0	0	0	0	0	r ect dela ed - u ect t gr a ta l cat
tr eet ca e r e e t -A g e ta d t ger ald t	13,000	0	0	0	0	0	r ect at la g tage
<b>ROAD OR S - REHABILITATION MRRG PROGRAM</b>							
Bul er t-Beau r t tt ll a t	68,154	68,154	30,747	37, 407	-55	12,677	r c lete - a g tra er red t t er r ect dur
L tu t-B ur e tt car r ug Beac R d	50,000	50,000	10,044	3 , 56	-80	0	r c lete - a g tra er red t t er r ect dur
e ca lle t-Beau r t tt L r d t- a t u d	143,800	143,800	141,606	2, 1 4	-2	11,288	r c lete - a a t gMa r ad c r at r
t t-Bul er t L c l t	127,500	127,500	67,821	5 , 67	-47	5,437	r r gr e
Br a e t-Bul er tt t r l g t	130, 00	130, 00	3,721	37, 17	-28	0	r r gr e
<b>RIGHTS OF AY</b>							
A ual re e a edu t e t r ee t c d t a e e t ur e	75,000	0	3,47	3,47	100	4,235	r r gr e
<b>SLAB FOOTPATH PROGRAMME</b>							
G ld g t- e ca lle tt ld A er dee t	38,180	38,180	0	38, 180	-100	0	r t e c eduled
Br a e Trc r t -L a e tt Br a e lc	27, 20	27, 20	1,272	26, 648	- 5	0	r ect c e ced
Br a e Trc ut -L a e tt Br a e lc	26,761	26,761	0	26, 761	-100	0	r t e c eduled
L a e t-Br a e Tr ct R A e ue	5,603	1,500	2,811	1, 311	87	0	r c leted
L a e t- e ca lle tt r e R d	2,310	500	2,262	1, 762	352	0	r c leted
Leeder t- uga tt Cul-de- ac	3,353	1,000	0	1, 000	-100	2,126	r t e c eduled
Ca er a t-Cl a er R dt Cul-de- ac	12,66	4,000	0	4, 000	-100	7,624	r t e c eduled
Mar t r t - ll a tt Mer e L a e	8,800	8,800	0	8, 800	-100	0	r t e c eduled
Mar t ut - ll a tt Mer e L a e	8,800	8,800	0	8, 800	-100	0	r t e c eduled
Br e t- t tt Br gatt Gar de	5,500	0	0	0	0	4,500	r t e c eduled
L d t- ter ect car r ug Beac R ad	60,104	20,000	0	20, 000	-100	0	r t e c eduled

**CITY OF VINCENT  
NOTE - CAPITAL PROJECTS SCHEDULE 2020/21  
AS AT 28 FEBRUARY 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment Balance	PO	Variance	Commitment
<b>BICYCLE NETWORK</b>									
Street lighting	300,000	0	22,133	22,133	100		0		at de g t
De g r r l t R ute	50,000	0	41,365	41,365	100		0		r r g r e
De g r Gle dal ug t Br ad	15,000	0	5,470	5,470	100		0		r r g r e
<b>DRAINAGE</b>									
Br ta aRe er eMa Dra Re e al tage1 2	80,000	0	0	0	0		16,364		r t e c eduled
M r dr a age r e e t r g r a	50,000	0	0	0	0		0		r t e c eduled
Gull a - ell r g r a	60,000	0	21,882	21,882	100		0		r r g r e
<b>CAR PARK DEVELOPMENT</b>									
Car ar g g r ade-Melr e ta gled ar g	55,000	0	64,625	64,625	100		12,205		r r g r e , c e crea ed Add t al u d tr a
Car ar g g r ade- tr at c a ta gled ar g	20,000	0	0	0	0		0		r ect at de g tage
Car ar g g r ade-Al er t ta gled ar g tage3	55,000	0	4,040	4,040	100		0		r ect at de g tage
De t-Car ar l g t gRe e al	60,000	60,000	32, 7	27,021	-45		32,356		r r g r e
<b>PARKS AND RESERVES</b>									
Ba Re er eMa ter la le e tat - tage1	23 ,10	23 ,10	20 ,202	2 , 07	-13		2,200		r r g r e
Gr ee g la - a tr eet car ar	25,000	25,000	5,251	1 ,74	-7		3,708		r c eduled r A r l 2021
Gr ee g la - a tr eet	5,000	5,000	250	4,750	- 5		0		r c eduled r A r l 2021
Gr ee g la - e t dAr t r ec ct	30,000	30,000	12,101	17,8	-60		0		r r g r e
Gr ee g la - r a tr eet	15,000	15,000	0	15,000	-100		500		r ect at de g tage
Gr ee g la - g la d R ad	10,000	10,000	0	10,000	-100		0		r ect at de g tage
Gr ee g la - a t r tr eet	10,000	10,000	0	10,000	-100		0		r ect at de g tage
Gr ee g la -L ttle alc tt tr eet	5,000	5,000	0	5,000	-100		3,65		r ect at de g tage
L t tr eet ar g r ade	18,145	18,145	14,235	3, 10	-22		3, 10		r c leted, a a t g al ce
<b>RETICULATION</b>									
Br ta aRe er e-ree gr u d ater r e ut ,40	45,000	0	40,381	40,381	100		0		r c leted
lla ar -re lace r r gat cu cle	15,000	15,000	0	15,000	-100		0		r t e c eduled
<b>STREET FURNITURE</b>									
Bu elter Re lace e t	20,000	0	0	0	0		235		r t e c eduled
Bu elter - lla t	15,000	0	4,465	4,465	100		2,325		r c eduled
<b>FOR INFRASTRUCTURE ASSETS</b>									
	<b>28</b>	<b>2</b>	<b>11</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>

**CITY OF VINCENT  
NOTE - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 28 FEBRUARY 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment Balance	PO	Variance	Comments
<b>PLANT EQUIPMENT ASSETS</b>									
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b> Light fleet - Annual Capital Programme	1 0,000	1 0,000	146,605	43,3 5	-23		52,500		Light fleet replacement programme - 2020/21
<b>MOTOR VEHICLE REPLACEMENT PROGRAMME</b> Motor Vehicle Replacement Programme	138,550	138,550	138,550	0	0		0		Motor vehicle replacement programme - 2020/21
<b>MISCELLANEOUS</b>									
Advertising Literature	11,810	0	0	0	0		0		Advertising Literature - 2020-21
Advertising Costs	38,452	20,000	0	20,000	-100		0		Advertising Costs - 2020-21
<b>TOTAL EXPENDITURE FOR PLANT EQUIPMENT ASSETS</b>									
	<b>8 812</b>	<b>8 0 28 1</b>			<b>-18</b>		<b>2 00</b>		
<b>FURNITURE EQUIPMENT ASSETS</b>									
<b>INFORMATION TECHNOLOGY</b>									
Information Technology Upgrade	440,000	0,000	63,135	26,865	-30		3,814		Information Technology Upgrade - 2020/21
Building Maintenance - IT	120,000	10,000	0	10,000	-100		0		Building Maintenance - IT - 2020/21
<b>MARKETING COMMUNICATIONS</b>									
CD-1 Artwork	525,600	322,800	131,373	1 1,427	-5		18,500		CD-1 Artwork - 2020/21
<b>Beatt Park Leisure Centre</b>									
Beatt Park Leisure Centre - Redevelopment	71,500	60,000	3,1 5	56,805	- 5		1,000		Beatt Park Leisure Centre - Redevelopment - 2020/21
<b>MISCELLANEOUS</b>									
Miscellaneous - Redevelopment	75,000	50,000	46,728	3,272	-7		0		Miscellaneous - Redevelopment - 2020/21
CCTV Reallocation	40,000	40,000	0	40,000	-100		23, 32		CCTV Reallocation - 2020/21
<b>TOTAL EXPENDITURE FOR FURNITURE EQUIPMENT ASSETS</b>									
	<b>1 2 2 100</b>	<b>2 800</b>	<b>2 1 28</b>		<b>-</b>		<b>200 00</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>									
	<b>11 2</b>	<b>2 2</b>	<b>0 0 2 10 8</b>		<b>-</b>		<b>2 8</b>		

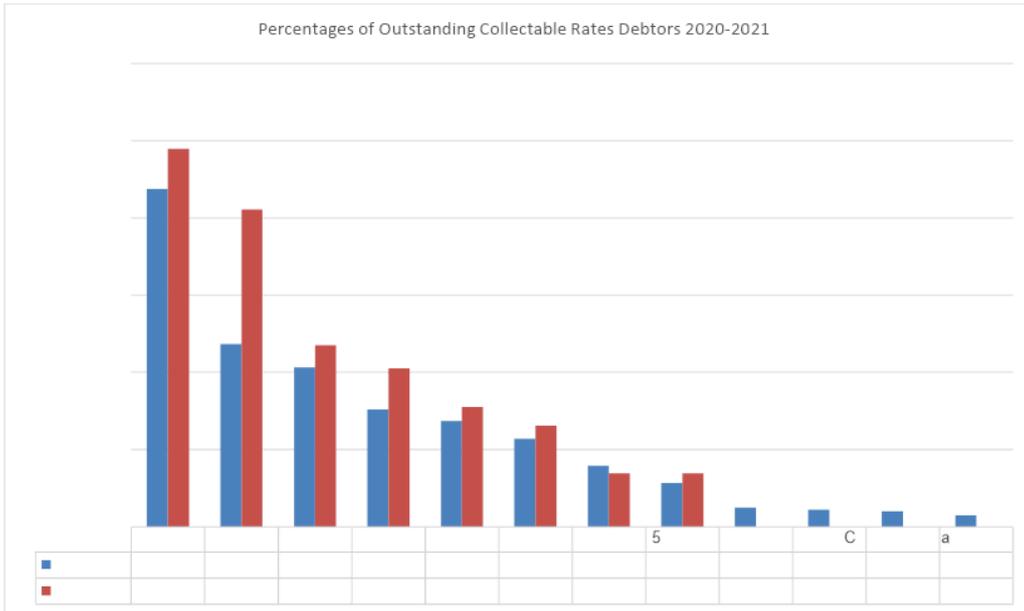


CITY OF VINCENT  
 NOTE - CASH BACKED RESERVES  
 AS AT 28 FEBRUARY 2021



Reserve Particulars	Budget	Actual	Budget	YTD Actual	Budget	YTD Actual	Budget	YTD Actual	Budget	YTD Actual	Budget	Actual						
	Opening Balance	Opening Balance	Transfers to Reserve	Transfers to Reserve	Interest Earned	Interest Earned	Transfers to Reserve	Transfers to Reserve	Closing Balance	Closing Balance	01/01/2020	28/02/2021						
	01/01/2020	01/01/2020	01/01/2021	28/02/2021	01/01/2021	28/02/2021	01/01/2021	28/02/2021	01/01/2021	28/02/2021	01/01/2021	28/02/2021						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$						
Adults and Children's Centre	5,231.7	5,231.7	1,030.00	1,030.00	61,887	30,445	2,815.83	756,735	3,628,501	5,651.07								
Beattar Leisure Centre	101,218	101,218	0	0	1,183	583	0	0	102,401	101,801								
Carleung Reserve	1,261.2	1,261.2	0	3.44	22,521	11,078	510,000	143,87	1,438,713	1,76,732								
dear Lane Reserve	15.26	15.26	0	0	1,862	16	0	0	161,131	160,185								
Ladad Building Acquisition Reserve	2,747.1	2,747.1	0	0	3,478	1,711	0	0	300.4	2,182								
Leeder Hall Reserve	4.06	4.06	0	0	1,100	542	0	0	5.16	4,611								
Lutu Community Centre	36.01	36.01	0	0	431	211	0	0	37,332	37,112								
Lutu Recreation Centre	171,525	171,525	51,664	22,880	2,005	0	0	0	225,14	15,35								
ce Building Reserve-246 ce street	401,156	401,156	0	0	4,60	2,307	16,000	1,738	20,846	401,725								
argac Reserve	105,607	105,607	0	0	1,235	607	0	0	106,842	106,214								
ercentage Rulcar Reserve	488,867	488,867	0	5,77	5,716	2,52	525,600	131,373	31,017	420,243								
ladu Reserve	22,483	22,483	0	0	263	12	0	0	22,746	22,612								
tate Gate Centre	110,17	110,17	682	3,661	1,288	633	0	0	121,167	114,41								
strategic Management Reserve	7,471	7,471	0	0	11,662	5,736	0	0	1,001,133	1,003,207								
Talar Ldale Reserve	340.02	340.02	250,000	0	3,86	1,75	0	0	5,488	342,877								
dergrund Reserve	210,051	210,051	0	0	2,456	1,208	0	0	212,507	211,25								
ate Management Ldale ute Reserve	21.4	21.4	0	0	2,572	1,266	0	0	222,521	221,215								
reere-a street	0	0	157.8	157.8	1,870	04	0	0	15.76	158,803								
	10	210	21	221	0	8	10	20	1	0	1	18	10	8	8	11	2	1

CITY OF VINCENT  
 NOTE - RATING INFORMATION  
 AS AT 28 FEBRUARY 2021



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CITY OF VINCENT  
 NOTE - RATING INFORMATION  
 FOR THE MONTH ENDED 28 FEBRUARY 2021



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	
<b>Rate Revenue</b>					
General Rate					
10726 Residential	240,742,009	0.0779	18,744,512	18,744,512	100.0%
168 Vacant Residential	4,110,000	0.0725	297,975	297,975	100.0%
1610 Other	122,800,566	0.0672	8,249,742	8,249,742	100.0%
46 Vacant Commercial	2,355,370	0.1282	301,888	301,888	100.0%
<b>Minimum Rate</b>					
6184 Residential @ \$1,211.9	78,526,492		7,494,390	7,494,390	100.0%
157 Vacant Residential @ \$1,211.9	1,926,000		190,268	190,268	100.0%
150 Other @ \$1,197.7	1,873,844		179,655	179,655	100.0%
0 Vacant Commercial			0	0	
Interim Rates	0		300,000	551,577	183.9%
Rates Waiver	0		(145,000)	(127,860)	88.2%
<b>Total Amount Made up for Rates</b>	<b>452,334,281</b>		<b>35,613,430</b>	<b>35,882,146</b>	
<b>Non Payment Penalties</b>					
Instalment Interest @ 5.5%			160,000	161,078	100.7%
Penalty Interest @ 8%			90,000	106,598	118.4%
Administration Charge - \$8 per instalment			160,000	141,834	88.6%
Legal Costs Recovered			0	116	100.0%
			36,023,430	36,291,772	
<b>Other Revenue</b>					
Exempt Bins - Non Rated Properties			185,420	158,479	85.5%
Commercial / Residential Additional Bins			174,534	119,142	68.3%
Swimming Pools Inspection Fees			18,800	14,420	76.7%
			36,402,184	36,583,813	
Opening Balance				882	
<b>Total Collectible</b>			<b>0218</b>	<b>20101</b>	
Less					
Cash Received				31,408,419	
Rebates Allowed				1,104,548	
<b>Rates Balance To Be Collected</b>			<b>0218</b>	<b>018</b>	
Add					
ESL Debtors				263,515	
Pensioner Rebates Not Yet Claimed				357,802	
ESL Rebates Not Yet Claimed				10,436	
Less					
Deferred Rates Debtors				(115,535)	
<b>Current Rates Debtors Balance</b>				<b>516,023</b>	



CITY OF VINCENT  
NOTE 8 - DEBTOR REPORT  
FOR THE MONTH ENDED 28 FEBRUARY 2021

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	3,574	(224)	(27)	194,108	197,428
DEBTOR CONTROL - RUBBISH CHARGES	0	0	0	0	0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	(1)	0	0	139,663	139,662
DEBTOR CONTROL - PROPERTY INCOME	80,757	68,973	19,941	8,510	178,181
DEBTOR CONTROL - RECOVERABLE WORKS	5,767	0	0	0	5,767
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	0	0	0	0	0
DEBTOR CONTROL - OTHER	65,229	4,072	0	116,835	186,136
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	0	0	0
DEBTOR CONTROL - PLANNING SERVICES FEES	280	100	(100)	1,310	1,590
DEBTOR CONTROL - GST	(169,323)	78,515	0	90,820	12
DEBTOR CONTROL - INFRINGEMENT	129,000	55,955	26,537	1,336,809	1,548,301
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
<b>TOTAL DEBTORS OUTSTANDING AS AT 28/02/2021</b>	<b>115,282</b>	<b>207,391</b>	<b>46,351</b>	<b>1,512,071</b>	<b>1,881,095</b>

ACCRUED INCOME	48,319
ACCRUED INTEREST	39,599
PREPAYMENTS	251,234
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>2,218,247</b>

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728.05	Building Insurance 2018/19 & 2019/20	In the process to debt collection.
18/11/2020	Loton Park Tennis Club	1,902.60	Building Insurance and Pest Services	Payment expected to made in March.
04/11/2018	C Cafarelli	28,800.00	Breaches of Planning Development Act	Have been handed over to FER
20/10/2020	Department of Education	1,687.70	Building Insurance and Water Recoup	Payment expected to made in March.
22/08/2018	C D Hunter	14,655.25	Cost for court case	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	21,800.30	Outstanding court costs awarded to COV	Have been handed over to FER
09/07/2019	R Cox	1,170.00	Outstanding court costs awarded to COV	Have been handed over to FER.
22/08/2019	Primed Projects Pty Ltd	318.28	Outstanding court costs awarded to COV	On fortnightly payment plan
22/08/2019	Liam Howard	576.87	Outstanding court costs awarded to COV	On fortnightly payment plan
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	Sent to debt collection agency.
28/10/2020	City of Rockingham	5,413.55	LSL Liability L Reeves	Awaiting payment.
13/10/2020	D Bianchi	16,146.00	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from Dec 20
21/07/2020	Kamran Beykpour	25,813.00	Court fines and costs re: 155 Walcott St	Pleaded not guilty. Court trial set 15 February 2021
<b>BALANCE OF 90 DAY DEBTORS OVER \$500.00</b>		<b>126,133.83</b>		

CITY OF VINCENT  
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION  
AS AT 28 FEBRUARY 2021



	Revised Budget	YTD Budget	YTD Actuals	YTD Actuals	Month Actuals	Month Actuals
	2020/21	Feb-21	Feb-21	Feb-20	Feb-21	Feb-20
	\$	\$	\$	\$	\$	\$
<b>ADMINISTRATION</b>						
Revenue	0	0	119	(2,295)	(0)	(0)
Expenditure	0	26,465	(119)	4,705	(0)	2,934
Surplus/(Deficit)	0	26,465	0	2,410	(0)	2,934
<b>SWIMMING POOLS AREA</b>						
Revenue	1,474,851	1,122,075	1,196,751	1,580,782	86,369	192,185
Expenditure	(3,491,712)	(2,324,520)	(2,382,413)	(2,747,185)	(274,200)	(379,367)
Surplus/(Deficit)	(2,016,861)	(1,202,445)	(1,185,661)	(1,166,403)	(187,831)	(187,181)
<b>SWIM SCHOOL</b>						
Revenue	1,072,146	779,081	896,885	1,084,736	78,890	125,260
Expenditure	(928,770)	(645,041)	(645,020)	(764,250)	(74,024)	(119,779)
Surplus/(Deficit)	143,376	134,040	251,864	320,485	4,865	5,481
<b>CAFÉ</b>						
Revenue	0	0	0	503,725	0	58,290
Expenditure	(34,280)	(34,280)	(35,008)	(545,450)	(4)	(80,931)
Surplus/(Deficit)	(34,280)	(34,280)	(35,008)	(41,726)	(4)	(22,641)
<b>RETAIL SHOP</b>						
Revenue	510,765	390,595	427,373	385,661	44,902	61,584
Expenditure	(312,896)	(241,604)	(277,290)	(271,990)	(34,867)	(44,654)
Surplus/(Deficit)	197,869	148,991	150,083	113,671	10,035	16,930
<b>HEALTH &amp; FITNESS</b>						
Revenue	1,181,798	908,950	967,835	1,144,522	77,717	148,912
Expenditure	(1,257,384)	(808,556)	(799,384)	(879,142)	(91,289)	(114,293)
Surplus/(Deficit)	(75,586)	100,394	168,451	265,380	(13,571)	34,618
<b>GROUP FITNESS</b>						
Revenue	430,656	330,080	349,862	439,116	27,394	56,676
Expenditure	(471,569)	(333,462)	(341,746)	(399,620)	(39,232)	(64,541)
Surplus/(Deficit)	(40,913)	(3,382)	8,116	39,496	(11,838)	(7,865)
<b>AQUAROBICS</b>						
Revenue	164,784	129,746	136,268	169,109	10,740	22,301
Expenditure	(133,634)	(86,347)	(85,384)	(105,363)	(9,786)	(15,679)
Surplus/(Deficit)	31,150	43,399	50,884	63,746	954	6,622
<b>CRECHE</b>						
Revenue	49,750	36,477	36,300	47,358	2,567	5,929
Expenditure	(237,899)	(150,819)	(165,246)	(217,887)	(18,483)	(34,498)
Surplus/(Deficit)	(188,149)	(114,342)	(128,946)	(170,529)	(15,916)	(28,568)
Net Surplus/(Deficit)	(1,983,394)	(901,160)	(720,218)	(573,470)	(213,306)	(179,670)
Less: Depreciation	(1,286,776)	(857,850)	(857,255)	(913,860)	(106,934)	(116,270)
Cash Surplus/(Deficit)	(696,618)	(43,310)	137,038	340,390	(106,372)	(63,399)