

7.3 FINANCIAL STATEMENTS AS AT 31 MARCH 2021

Attachments: 1. Financial Statements as at 31 March 2021

RECOMMENDATION:

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

PURPOSE OF REPORT:

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

BACKGROUND:

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

DETAILS:

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

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
2.	Statement of Comprehensive Income by Nature or Type Report	4
3.	Net Current Funding Position	5
4.	Summary of Income and Expenditure by Service Areas	6-46
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9.	Beatty Park Leisure Centre Financial Position	57

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 \$2,290,164 (17.2%). The following items materially contributed to this position:

- A favourable variance of \$467,446 relating to increased revenue from activities at Beatty Park, public halls, and sporting grounds (**Recreation and Culture**) within the City and higher than anticipated Swim School and Retails revenues.
- A favourable variance of \$1,604,610 (**Transport**) for revenue generated from parking activities within the city and grant funding from Main Roads (restricted grant funds) being released to unrestricted grant.

Revenue by Nature or Type is favourable compared to the YTD budget by \$2,387,989 (4.9%). The following items materially contributed to this position: -

- A favourable variance of \$105,811 resulting from increase in interim Rates (**Rates**).
- A favourable variance of \$1,656,993 resulting from increased activity at Beatty Park and parking facilities within the City (**Fees and charges**) and higher than anticipated Swim School and Retail revenues.

Expenditure by Program is favourable, attributed by an under-spend of \$1,840,491 (4.1%) compared to the year-to-date budget. The following items materially contributed to this position: -

- A favourable variance of \$277,931 mainly contributed by a budget to actuals timing variance relating to legal and subscription costs, management & operating initiative programmes in the CEO's section, IT software maintenance and records management (**Governance**).
- A favourable variance of \$436,245 primarily contributed by a budget to actuals timing variance relating to the provision of waste tipping, bulk verge, and recycling services (**Community Amenities**).
- A favourable variance of \$284,833 due to timing variance relating to the delivery of events, recreational programmes, and donations. (**Recreation and Culture**).
- Favourable variance of \$752,538 mainly attributed to reduced vehicle maintenance costs, delay in some scheduled programs and projects as planned and other timing variances relating to various works (**Other Property Services**).

Expenditure by Nature or Type is favourable, attributed by an under spent of \$1,770,748 (3.9%). The following items materially contributed to this position: -

- There is a favourable variance of \$791,020 primarily attributed to an underspend and timing variance of works (Materials and Contracts):
 - Waste services - \$299,923 relating to tipping, bulk verge & recycling costs.
 - Vehicle maintenance costs - \$130,470 relating to fuel & repairs; and
 - Maintenance works - \$353,000 relating to building maintenance; various sites & street cleaning works.
- Employee costs reflects a favourable variance of \$322,364 mainly attributed to the following items:
 - Staff training courses and agency labour costs yet to be required due to timing variance.
 - Vacant staff positions still to be filled.
- There is a favourable variance of \$529,111 relating to Other Expenditure largely contributed by timing variance in the delivery of works in multiple service areas:
 - Leisure & Strategic planning programmes (Policy & Place services) and Statutory planning services timing variance -\$213,977.
 - Recreational programmes, community arts programmes, community safety programmes, artwork maintenance and public relations timing variance -\$237,034
 - Health Programmes (syringe disposal strategy) and Library services local history programmes timing variance-\$56,287.

Surplus Position – 2020/2021

There is movement in the closing deficit position for 2020/21 from \$553,475 to a surplus of \$21,215 in March 2021. This is attributed to Mid-Year Budget Review adjustments.

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)
2. This statement of financial activity shows operating revenue and expenditure classified by Program
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	5,865,504	3,147,934	1,342,912	77.1%
Infrastructure Assets	6,332,790	2,995,313	2,438,022	61.5%
Plant and Equipment	398,812	353,550	309,330	22.4%
Furniture and Equipment	1,272,100	801,850	281,240	77.9%
Total	13,869,206	7,298,647	4,371,504	68.5%
FUNDING	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	8,025,873	4,909,497	2,530,948	68.5%
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	927,433	-20.0%
Total	13,869,206	7,298,647	4,371,504	68.5%

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 31 March 2021 is \$10,646,168.

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 31 March 2021 was \$2,779,910 excluding deferred rates of \$115,535. The outstanding rates percentage as at 31 March 2021 was 7% compared to 5% for the similar period last year. This is comprised of: -

- 56 ratepayers opting to pay their rates by Special Payment Arrangement of weekly, fortnightly, or monthly through direct debit.

- 46 ratepayer hardship deferred rates. Administration is reviewing and finalising the hardship rebate of \$500 for these applications.

8. Receivables (Note 8 Page 56)

Total trade and other receivables as at 31 March 2021 was \$2,139,218

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

- \$1,325,457 (89%) relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

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

\$181,310 has been provided for doubtful debt (Current – Up to 12 months).

\$238,616 has been provided for doubtful debt (Non- Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).

- \$138,326 (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 31 March 2021, the Centre's operating surplus position was \$28,505 (excluding depreciation) compared to the year to date budgeted deficit amount of \$219,185. This is primarily contributed by the increased activity relating to fitness initiatives at the Centre and increased retail sales.

10. Explanation of Material Variances

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

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

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

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

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

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

RISK MANAGEMENT IMPLICATIONS:

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

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

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

PUBLIC HEALTH IMPLICATIONS:

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

FINANCIAL/BUDGET IMPLICATIONS:

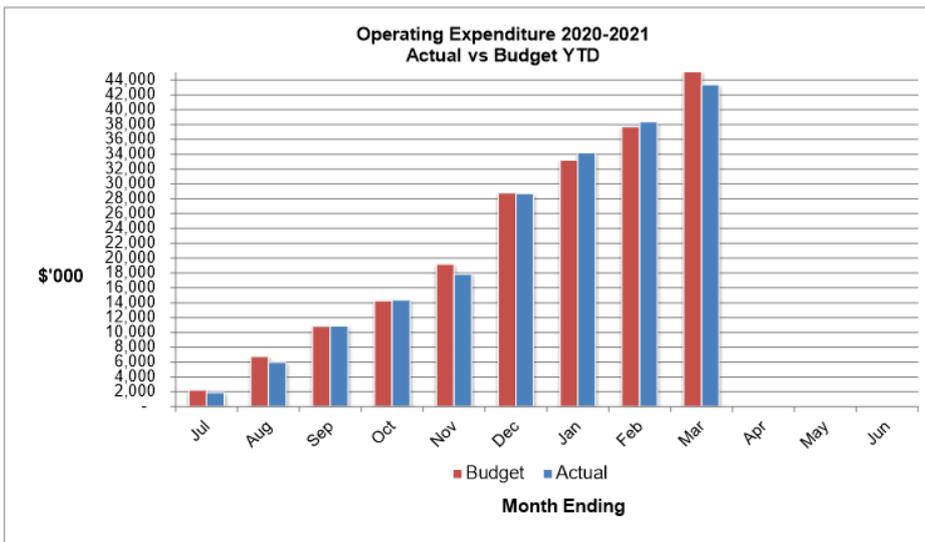
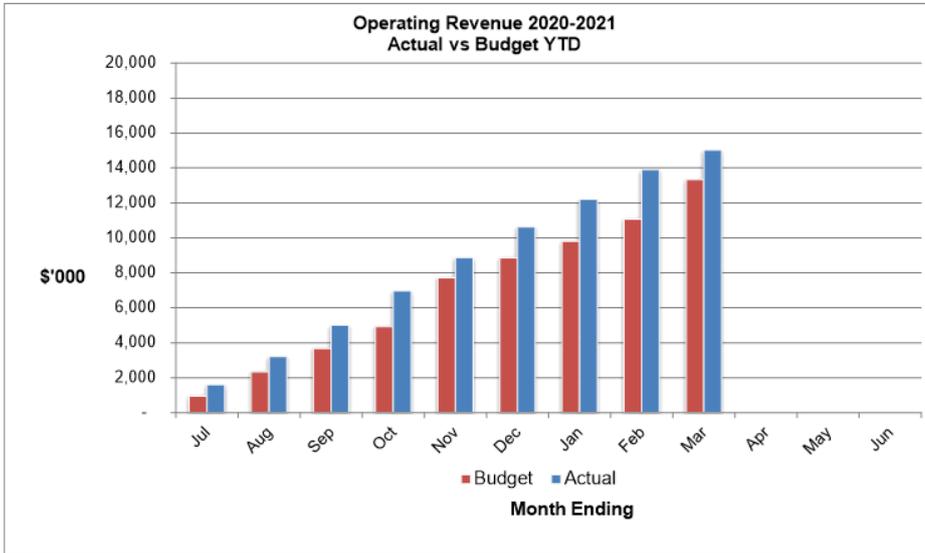
As contained in this report.

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

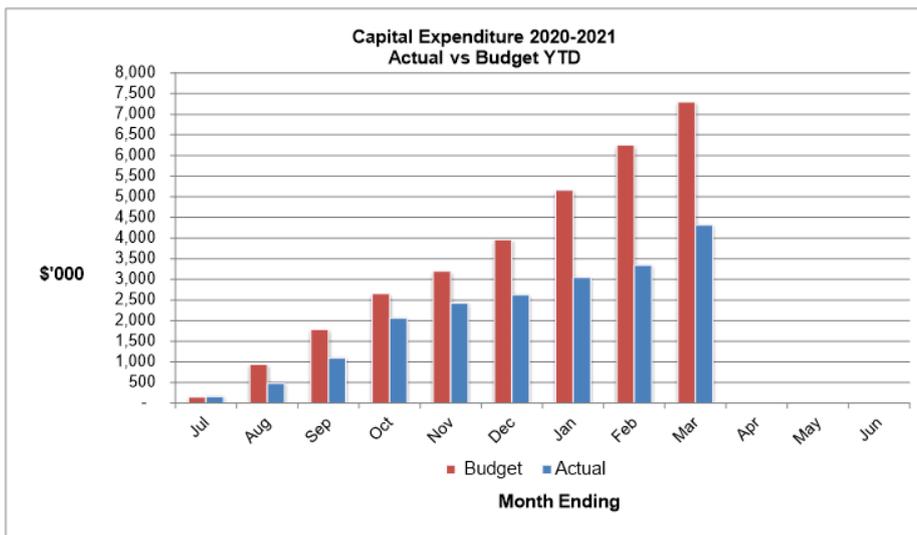
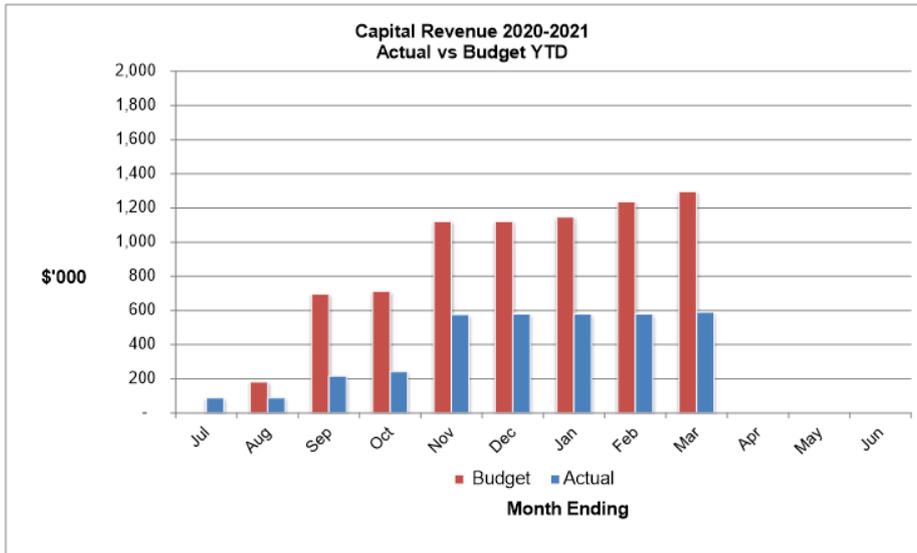


	Revised Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus/(Deficit)	2,122,499	2,122,499	2,122,499	0	0.0%
Revenue from operating activities					
Governance	58,186	50,186	51,451	1,265	2.5%
General Purpose Funding	1,309,457	1,057,545	1,085,857	28,312	2.7%
Law, Order and Public Safety	282,600	173,488	213,591	40,103	23.1%
Health	356,217	341,355	353,433	12,078	3.5%
Education and Welfare	121,781	96,221	98,086	1,865	1.9%
Community Amenities	835,928	697,839	741,532	43,693	6.3%
Recreation and Culture	7,148,078	5,586,254	6,053,700	467,446	8.4%
Transport	6,728,948	4,866,207	6,470,817	1,604,610	33.0%
Economic Services	249,960	181,168	219,062	37,894	20.9%
Other Property and Services	1,756,783	282,363	335,261	52,898	18.7%
	18,847,938	13,332,626	15,622,790	2,290,164	17.2%
Expenditure from operating activities					
Governance	(3,530,620)	(2,600,850)	(2,322,937)	277,913	-10.7%
General Purpose Funding	(735,956)	(495,640)	(440,562)	55,078	-11.1%
Law, Order and Public Safety	(1,661,608)	(1,223,966)	(1,117,034)	106,932	-8.7%
Health	(1,693,316)	(1,222,977)	(1,145,084)	77,893	-6.4%
Education and Welfare	(355,858)	(266,642)	(300,126)	(33,484)	12.6%
Community Amenities	(12,399,657)	(8,637,900)	(8,201,655)	436,245	-5.1%
Recreation and Culture	(23,311,801)	(17,702,333)	(17,417,500)	284,833	-1.6%
Transport	(13,835,076)	(10,329,102)	(10,528,628)	(199,526)	1.9%
Economic Services	(651,719)	(510,794)	(428,726)	82,068	-16.1%
Other Property and Services	(2,956,133)	(2,206,960)	(1,454,421)	752,539	-34.1%
	(61,131,744)	(45,197,164)	(43,356,673)	1,840,491	-4.1%
Add Deferred Rates Adjustment	0	0	15,886	15,886	0.0%
Add Back Depreciation	14,068,923	10,551,714	10,457,488	(94,226)	-0.9%
Adjust (Profit)/Loss on Asset Disposal	(142,768)	107,232	29,503	(77,729)	-72.5%
Restricted Unspent Grant	600,000				
	14,526,155	10,658,946	10,502,877	(156,069)	-1.5%
Amount attributable to operating activities	(27,757,651)	(21,205,592)	(17,231,006)	3,974,586	-18.7%
Investing Activities					
Non-operating Grants, Subsidies and Contributions	1,715,107	1,296,462	590,743	(705,719)	-54.4%
Purchase Land and Buildings	(5,865,504)	(3,147,934)	(1,342,912)	1,805,022	-57.3%
Purchase Infrastructure Assets	(6,332,790)	(2,995,313)	(2,438,022)	557,291	-18.6%
Purchase Plant and Equipment	(398,812)	(353,550)	(309,330)	44,220	-12.5%
Purchase Furniture and Equipment	(1,272,100)	(801,850)	(281,240)	520,610	-64.9%
Proceeds from Joint Venture Operations	250,000	0	0	0	0.0%
Proceeds from Disposal of Assets	950,733	950,733	937,772	(12,961)	-1.4%
Amount attributable to investing activities	(10,953,366)	(5,051,452)	(2,842,989)	2,208,463	-43.7%
Financing Activities					
Proceeds from Self Supporting Loan	2,500	2,500	0	(2,500)	-100.0%
Principal elements of finance lease payments	(91,377)	(68,532)	(68,533)	(1)	0.0%
Repayment of Debentures	(887,431)	(637,974)	(637,974)	0	0.0%
Proceeds from New Debentures	0	0	0	0	0.0%
Transfer to Reserves	(2,366,450)	(1,522,184)	(1,383,694)	138,490	-9.1%
Transfer from Reserves	4,118,183	1,656,376	1,714,051	57,675	3.5%
Amount attributable to financing activities	775,425	(569,814)	(376,150)	193,664	-34.0%
Surplus/(Deficit) before general rates	(35,813,093)	(24,704,359)	(18,327,646)	6,376,713	-25.8%
Total amount raised from general rates	35,834,308	35,779,181	35,884,992	105,811	0.3%
Closing Funding Surplus/(Deficit)	21,215	11,074,822	17,557,346	6,482,524	58.5%

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



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



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



	Revised Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	35,834,308	35,779,181	35,884,992	105,811	0%
Operating Grants, Subsidies and Contributions	1,915,011	534,443	1,076,425	541,982	101.4%
Fees and Charges	14,793,882	11,301,626	12,958,619	1,656,993	14.7%
Interest Earnings	495,705	412,897	405,278	(7,619)	-1.8%
Other Revenue	1,307,835	998,155	1,088,977	90,822	9.1%
	<u>54,346,741</u>	<u>49,026,302</u>	<u>51,414,291</u>	<u>2,387,989</u>	<u>4.9%</u>
Expenses					
Employee Costs	(24,263,354)	(18,010,362)	(17,687,998)	322,364	-1.8%
Materials and Contracts	(16,646,144)	(12,038,777)	(11,247,757)	791,020	-6.6%
Utility Charges	(1,661,940)	(1,198,824)	(1,175,658)	23,166	-1.9%
Depreciation on Non-Current Assets	(14,068,923)	(10,551,714)	(10,457,488)	94,226	-0.9%
Interest Expenses	(491,960)	(329,341)	(318,480)	10,861	-3.3%
Insurance Expenses	(512,653)	(382,719)	(382,719)	0	0.0%
Other Expenditure	(3,294,033)	(2,492,690)	(1,963,579)	529,111	-21.2%
	<u>(60,939,007)</u>	<u>(45,004,427)</u>	<u>(43,233,679)</u>	<u>1,770,748</u>	<u>-3.9%</u>
	<u>(6,592,266)</u>	<u>4,021,875</u>	<u>8,180,612</u>	<u>4,158,737</u>	<u>103.4%</u>
Non-operating Grants, Subsidies and Contributions	1,709,795	1,296,462	590,743	(705,719)	-54.4%
Profit on Disposal of Assets	85,505	85,505	93,491	7,986	9.3%
Loss on Disposal of Assets	(192,737)	(192,737)	(122,994)	69,743	-36.2%
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	0	0	0	0.0%
	<u>1,852,563</u>	<u>1,189,230</u>	<u>561,240</u>	<u>(627,990)</u>	<u>-52.8%</u>
Net result	<u>(4,739,703)</u>	<u>5,211,105</u>	<u>8,741,852</u>	<u>3,530,747</u>	<u>67.8%</u>
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Total other comprehensive income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total comprehensive income	<u>(4,739,703)</u>	<u>5,211,105</u>	<u>8,741,852</u>	<u>3,530,747</u>	<u>67.8%</u>

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



	Note	YTD Actual 31/03/2021 \$	FY Actual 30/06/2020 \$
Current Assets			
Cash Unrestricted		19,435,016	9,206,624
Cash Restricted		10,646,167	10,976,522
Investments		11,000	11,000
Receivables - Rates	7	2,779,911	1,066,726
Receivables - Other	8	2,139,218	2,626,729
Inventories		208,329	185,473
		<u>35,219,641</u>	<u>24,073,074</u>
Less: Current Liabilities			
Payables		(4,660,916)	(7,934,281)
Provisions - employee		(4,327,220)	(4,378,760)
		<u>(8,988,136)</u>	<u>(12,313,041)</u>
Unadjusted Net Current Assets		26,231,505	11,760,033
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(10,646,168)	(10,976,525)
Less: Restricted- Sundry Debtors(Non-Operating Grant)		0	(600,000)
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		919,353	887,431
Add: Infringement Debtors transferred to non current asset		971,183	971,183
Add: Current portion of long term finance lease liabilities		92,473	91,377
		<u>(8,674,159)</u>	<u>(9,637,534)</u>
Adjusted Net Current Assets		17,557,346	2,122,499

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



	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Chief Executive Officer						
Chief Executive Officer Expenditure						
Employee Costs	390,409	289,341	287,620	(1,721)	-1%	
Other Employee Costs	25,566	21,495	17,379	(4,116)	-19%	
Other Expenses	120,700	104,702	64,076	(40,626)	-39%	Timing variance on management programmes.
Operating Projects	40,000	15,000	0	(15,000)	-100%	
Chief Executive Officer Expenditure Total	576,675	430,538	369,075	(61,463)	-14%	
Chief Executive Officer Indirect Costs						
Allocations	(551,677)	(385,206)	(369,075)	16,131	-4%	
Chief Executive Officer Indirect Costs Total	(551,677)	(385,206)	(369,075)	16,131	-4%	
Chief Executive Officer Total	24,998	45,332	0	(45,332)	-100%	
Members of Council						
Members Of Council Expenditure						
Employee Costs	124,953	91,110	70,076	(21,034)	-23%	Timing variance.
Other Employee Costs	20,000	15,003	0	(15,003)	-100%	
Other Expenses	352,600	258,100	253,695	(4,405)	-2%	
Members Of Council Expenditure Total	497,553	364,213	323,771	(40,442)	-11%	
Members Of Council Indirect Costs						
Allocations	43,790	31,645	29,821	(1,824)	-5%	
Members Of Council Indirect Costs Total	43,790	31,645	29,821	(1,824)	-6%	
Members of Council Total	541,343	395,858	353,593	(42,265)	-11%	

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



	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Corporate Strategy and Governance Expenditure						
Corporate Strategy and Governance Expenditure						
Employee Costs	719,283	531,212	528,789	(2,423)	0%	
Other Employee Costs	12,000	9,000	993	(8,007)	-89%	
Other Expenses	148,950	111,726	89,331	(22,395)	-20%	\$17k legal cost not yet required and other variances are individually immaterial.
Operating Projects	67,000	49,500	47,640	(1,860)	-4%	
Corporate Strategy and Governance Expenditure Total	947,213	701,438	666,753	(34,685)	-5%	
Corporate Strategy and Governance Indirect Costs						
Corporate Strategy and Governance Indirect Costs						
Allocations	379,076	275,037	260,879	(14,158)	-5%	
Corporate Strategy and Governance Indirect Costs Total	379,076	275,037	260,879	(14,158)	-5%	
Corporate Strategy and Governance Indirect Costs Total	379,076	275,037	260,879	(14,158)	-5%	

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



	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Human Resources						
Human Resources Revenue						
Revenue	(50,000)	(50,000)	(51,265)	(1,265)	3%	
Human Resources Revenue Total	(50,000)	(50,000)	(51,265)	(1,265)	3%	
Human Resources Expenditure						
Employee Costs	857,742	670,470	672,623	2,153	0%	
Other Employee Costs	139,835	105,708	28,330	(77,378)	-73%	Favourable variance - \$12k external recruitment, \$14k training courses and \$20k agency labour cost not required as yet.
Other Expenses	98,629	75,171	50,664	(24,507)	-33%	\$17k timing variance on subscriptions expense.
Human Resources Expenditure Total	1,096,406	851,349	751,618	(95,731)	-12%	
Human Resources Indirect Costs						
Allocations	(1,046,406)	(801,349)	(700,352)	100,997	-13%	
Human Resources Indirect Costs Total	(1,046,406)	(801,349)	(700,352)	100,997	-13%	
Human Resources Total	0	0	0	0	100%	
Information Technology						
Information Technology Expenditure						
Employee Costs	477,030	351,301	316,049	(35,252)	-10%	Favourable variance due to position vacant.
Other Employee Costs	6,000	4,500	527	(3,973)	-88%	
Other Expenses	1,539,900	1,207,003	1,161,913	(45,090)	-4%	
Operating Projects	80,000	60,002	60,532	530	1%	
Information Technology Expenditure Total	2,102,930	1,622,806	1,539,021	(83,785)	-5%	
Information Technology Indirect Costs						
Allocations	(2,102,930)	(1,622,806)	(1,539,021)	83,785	-5%	
Information Technology Indirect Costs Total	(2,102,930)	(1,622,806)	(1,539,021)	83,785	-5%	
Information Technology Total	0	0	0	0	100%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Records Management						
Records Management Revenue						
Revenue	(185)	(185)	(185)	0	0%	
Records Management Revenue Total	(185)	(185)	(185)	0	0%	
Records Management Expenditure						
Employee Costs	286,758	211,274	213,413	2,139	1%	
Other Employee Costs	4,000	2,054	(141)	(2,195)	-107%	
Other Expenses	38,650	25,271	10,246	(15,025)	-59%	
Operating Projects	11,405	11,405	11,405	0	0%	
Records Management Expenditure Total	340,823	250,004	234,923	(15,081)	-6%	
Records Management Indirect Costs						
Allocations	(340,637)	(249,818)	(234,737)	15,081	-5%	
Records Management Indirect Costs Total	(340,637)	(249,818)	(234,737)	15,081	-6%	
Records Management Total	0	0	0	0	100%	
Director Community and Business Services						
Director Community and Business Services						
Revenue	0	0	0	0		
Employee Costs	297,778	220,572	236,988	16,416	7%	
Other Employee Costs	3,671	2,754	1,570	(1,184)	-43%	
Other Expenses	4,250	3,177	1,427	(1,750)	-55%	
Director Community and Business Services Total	305,699	226,503	239,985	13,482	6%	
Director Community and Business Services Total	305,699	226,503	239,985	13,482	6%	
Director Community and Business Ser Indirect Costs						
Director Community and Business Ser Indirect Costs						
Allocations	(305,699)	(226,503)	(239,985)	(13,482)	6%	
Director Community and Business Ser Indirect Costs Total	(305,699)	(226,503)	(239,985)	(13,482)	6%	
Director Community and Business Ser Indirect Costs Total	(305,699)	(226,503)	(239,985)	(13,482)	6%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Finance Services						
Finance Services Revenue						
Revenue	(3,500)	(2,637)	(3,289)	(652)	25%	
Finance Services Revenue Total	(3,500)	(2,637)	(3,289)	(652)	25%	
Finance Services Expenditure						
Employee Costs	928,001	650,533	630,237	(20,296)	-3%	
Other Employee Costs	9,100	5,072	7,622	2,550	50%	
Other Expenses	209,900	(32,752)	36,072	68,824	-210%	Variance due to budget phasing, to be adjusted during 3rd quarter budget review.
Finance Services Expenditure Total	1,147,001	622,853	673,931	51,078	8%	
Finance Services Indirect Costs						
Allocations	(1,143,501)	(620,216)	(670,642)	(50,426)	8%	
Finance Services Indirect Costs Total	(1,143,501)	(620,216)	(670,642)	(50,426)	8%	
Finance Services Total	0	0	0	0	100%	
Insurance Premium						
Insurance Premium Expenditure						
Other Expenses	512,653	382,719	382,719	0	0%	
Insurance Premium Expenditure Total	512,653	382,719	382,719	0	0%	
Insurance Premium Recovery						
Allocations	(512,653)	(382,719)	(382,719)	0	0%	
Insurance Premium Recovery Total	(512,653)	(382,719)	(382,719)	0	0%	
Insurance Premium Total	0	0	0	0		

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Insurance Claim						
Insurance Claim Recoup Revenue	(65,000)	(71,285)	(77,382)	(6,097)	9%	
Insurance Claim Recoup Total	(65,000)	(71,285)	(77,382)	(6,097)	9%	
Insurance Claim Expenditure Other Expenses	5,000	3,690	4,955	1,265	34%	
Insurance Claim Expenditure Total	5,000	3,690	4,955	1,265	34%	
Insurance Claim Total	(60,000)	(67,595)	(72,428)	(4,833)	7%	
Mindarie Regional Council						
Mindarie Regional Council Revenue						
Revenue	(191,110)	(135,523)	(171,829)	(36,306)	27%	Land sales withholding tax higher than anticipated.
Mindarie Regional Council Revenue Total	(191,110)	(135,523)	(171,829)	(36,306)	27%	
Mindarie Regional Council Expenditure						
Other Expenses	32,000	32,000	28,617	(3,383)	-11%	
Land - Revaluation Decrement	0	0	0	0		
Mindarie Regional Council Expenditure Total	32,000	32,000	28,617	(3,383)	-11%	
Mindarie Regional Council Total	(159,110)	(103,523)	(143,213)	(39,696)	38%	
General Purpose Revenue						
General Purpose Revenue						
Revenue	(1,950,201)	(599,119)	(552,628)	46,491	-8%	
General Purpose Revenue Total	(1,950,201)	(599,119)	(552,628)	46,491	-8%	
General Purpose Revenue Total	(1,950,201)	(599,119)	(552,628)	46,491	-8%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Rates Services						
Rates Services Revenue						
Revenue	(36,335,008)	(36,237,607)	(36,418,221)	(180,614)	0%	
Rates Services Revenue Total	(36,335,008)	(36,237,607)	(36,418,221)	(180,614)	0%	
Rates Services Expenditure						
Employee Costs	259,111	190,874	194,557	3,683	2%	
Other Employee Costs	0	0	0	0		
Other Expenses	180,950	161,819	146,602	(15,217)	-9%	
Operating Projects	150,000	37,500	0	(37,500)	-100%	Hardship application under review, to finalise rebates in April 2021
Rates Services Expenditure Total	590,061	390,193	341,159	(49,034)	-13%	
Rates Services Indirect Costs						
Allocations	145,895	105,447	99,403	(6,044)	-5%	
Rates Services Indirect Costs Total	145,895	105,447	99,403	(6,044)	-6%	
Rates Services Total	(35,599,052)	(35,741,967)	(35,977,659)	(235,692)	1%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Marketing and Communications						
Marketing and Communications Revenue						
Revenue	(8,000)	0	0	0		
Marketing and Communications Revenue Total	(8,000)	0	0	0		
Marketing and Communications Expenditure						
Employee Costs	709,451	522,559	532,904	10,345	2%	
Other Employee Costs	1,000	750	68	(682)	-91%	
Other Expenses	467,643	320,962	195,014	(125,948)	-39%	Timing variance of works relating to advertising, community arts programmes, artwork maintenance and public relations.
Operating Projects	50,000	28,800	15,223	(13,577)	-47%	
Marketing and Communications Expenditure Total	1,228,094	873,071	743,209	(129,862)	-15%	
Marketing and Communications Indirect Costs						
Allocations	359,896	260,114	247,238	(12,876)	-5%	
Marketing and Communications Indirect Costs Total	359,896	260,114	247,238	(12,876)	-5%	
Marketing and Communications Total	1,579,990	1,133,185	990,447	(142,738)	-13%	
Art and Culture						
Art and Culture						
Other Expenses	46,000	12,750	14,755	2,005	16%	
Art and Culture Total	46,000	12,750	14,755	2,005	16%	
Art and Culture Total	46,000	12,750	14,755	2,005	16%	



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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Community Partnerships Revenue						
Community Partnerships Revenue						
Revenue	(32,559)	(31,745)	(1,149)	30,596	-96%	Timing variance on receipt of grant funding.
Community Partnerships Revenue Total	(32,559)	(31,745)	(1,149)	30,596	-96%	
Community Partnerships Revenue Total						
Community Partnerships Revenue Total	(32,559)	(31,745)	(1,149)	30,596	-96%	
Community Partnership Expenditure						
Community Partnership Expenditure						
Employee Costs	419,967	309,639	308,372	(1,267)	0%	
Other Employee Costs	9,430	8,321	3,321	(5,000)	-60%	
Other Expenses	230,300	156,755	65,724	(91,031)	-58%	Timing variance relating to the delivery of events, recreational programmes and donations.
Operating Projects	30,000	0	0	0		
Community Partnership Expenditure Total	689,697	474,715	377,417	(97,298)	-20%	
Community Partnership Expenditure Total						
Community Partnership Expenditure Total	689,697	474,715	377,417	(97,298)	-20%	
Community Partnerships Indirect Costs						
Community Partnerships Indirect Costs						
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	0	0	0	0		
Community Partnerships Indirect Costs Total	226,571	163,827	163,360	(467)	0%	
Community Partnerships Indirect Costs Total						
Community Partnerships Indirect Costs Total	226,571	163,827	163,360	(467)	0%	
Beatty Park Leisure Centre Administration						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(1,919,400)	(1,631,495)	(1,792,860)	(161,365)	10%	
Beatty Park Leisure Centre Admin Revenue Total	(1,919,400)	(1,631,495)	(1,792,860)	(161,365)	10%	
Beatty Park Leisure Centre Admin Revenue Total						
Beatty Park Leisure Centre Admin Indirect Revenue						
Allocations	1,919,400	1,631,495	1,792,860	161,365	10%	
Beatty Park Leisure Centre Admin Indirect Revenue Total	1,919,400	1,631,495	1,792,860	161,365	10%	
Beatty Park Leisure Centre Admin Indirect Revenue Total						
Beatty Park Leisure Centre Admin Expenditure						
Employee Costs	809,832	569,823	537,539	(32,284)	-5%	
Other Employee Costs	21,628	17,920	7,471	(10,449)	-58%	
Other Expenses	145,850	109,244	89,797	(19,447)	-18%	
Beatty Park Leisure Centre Admin Expenditure Total	977,310	696,987	634,807	(62,180)	-9%	
Beatty Park Leisure Centre Admin Expenditure Total						
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(977,310)	(696,987)	(634,807)	62,180	-9%	
Beatty Park Leisure Centre Admin Indirect Costs Total	(977,310)	(696,987)	(634,807)	62,180	-9%	
Beatty Park Leisure Centre Admin Indirect Costs Total						
Beatty Park Leisure Centre Administration Total	0	0	(0)	(0)	100%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Beatty Park Leisure Centre Building						
Beatty Park Leisure Centre Building Revenue						
Revenue	(292,386)	(175,354)	(106,716)	68,638	-39%	\$61k timing variance on lease and rental property income.
Beatty Park Leisure Centre Building Revenue Total	(292,386)	(175,354)	(106,716)	68,638	-39%	
Beatty Park Leisure Centre Occupancy Costs						
Building Maintenance	437,350	333,151	328,527	(4,624)	-1%	
Ground Maintenance	41,800	31,088	62,765	31,677	102%	\$26k capital works incorrectly costed to operating expense, to be reversed in April 2021.
Relocation - Revaluation Decrement	0	0	0	0		
Beatty Park Leisure Centre Occupancy Costs Total	2,455,436	1,827,984	1,857,820	29,836	2%	
Beatty Park Leisure Centre Indirect Costs						
Allocations	(2,163,050)	(1,679,095)	(1,751,104)	(72,009)	4%	
Beatty Park Leisure Centre Indirect Costs Total	(2,163,050)	(1,679,095)	(1,751,104)	(72,009)	4%	
Beatty Park Leisure Centre Building Total	0	(26,465)	0	26,465	-100%	
Swimming Pool Areas						
Swimming Pool Areas Revenue						
Revenue	(1,165,250)	(981,397)	(1,023,920)	(42,523)	4%	
Swimming Pool Areas Revenue Total	(1,165,250)	(981,397)	(1,023,920)	(42,523)	4%	
Swimming Pool Areas Indirect Revenue						
Allocations	(309,601)	(263,162)	(289,368)	(26,206)	10%	
Swimming Pool Areas Indirect Revenue Total	(309,601)	(263,162)	(289,368)	(26,206)	10%	
Swimming Pool Areas Expenditure						
Employee Costs	882,549	673,480	726,579	53,099	8%	
Other Employee Costs	14,500	10,875	9,137	(1,738)	-16%	
Other Expenses	150,470	114,304	146,139	31,835	28%	Unfavourable variance, \$11k relates to water treatment and \$15k relates to equipment hire, to be adjusted in 3rd quarter budget review.
Swimming Pool Areas Expenditure Total	1,047,519	798,659	881,856	83,197	10%	
Swimming Pool Areas Indirect Costs						
Allocations	2,444,193	1,848,189	1,863,080	14,891	1%	
Swimming Pool Areas Indirect Costs Total	2,444,193	1,848,189	1,863,080	14,891	1%	
Swimming Pool Areas Total	2,016,861	1,402,289	1,431,648	29,359	2%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Swim School						
Swim School Revenue						
Revenue	(1,068,500)	(854,750)	(996,423)	(141,673)	17%	Revenue higher than anticipated.
Swim School Revenue Total	(1,068,500)	(854,750)	(996,423)	(141,673)	17%	
Swim School Indirect Revenue						
Allocations	(3,646)	(3,099)	(3,227)	(128)	4%	
Swim School Indirect Revenue Total	(3,646)	(3,099)	(3,227)	(128)	4%	
Swim School Expenditure						
Employee Costs	713,508	591,625	582,103	(9,522)	-2%	
Other Employee Costs	6,000	5,000	1,415	(3,585)	-72%	
Other Expenses	28,000	20,800	18,016	(2,784)	-13%	
Swim School Expenditure Total	747,508	617,425	601,535	(15,890)	-3%	
Swim School Indirect Costs						
Allocations	181,262	132,657	127,864	(4,793)	-4%	
Swim School Indirect Costs Total	181,262	132,657	127,864	(4,793)	-4%	
Swim School Total	(143,376)	(107,767)	(270,251)	(162,484)	151%	
Cafe Expenditure						
Employee Costs	34,280	34,280	34,280	0	0%	
Other Employee Costs	0	0	0	0		
Other Expenses	0	0	732	732	100%	
Cafe Expenditure Total	34,280	34,280	35,012	732	2%	
Cafe Total	34,280	34,280	35,012	732	2%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Retail						
Retail Revenue						
Revenue	(510,000)	(425,000)	(470,734)	(45,734)	11%	Revenue higher than anticipated.
Retail Revenue Total	(510,000)	(425,000)	(470,734)	(45,734)	11%	
Retail Indirect Revenue						
Allocations	(765)	(651)	(717)	(66)	10%	
Retail Indirect Revenue Total	(765)	(651)	(717)	(66)	10%	
Retail Expenditure						
Employee Costs	53,255	39,299	43,563	4,264	11%	
Other Employee Costs	250	250	0	(250)	-100%	
Other Expenses	185,400	167,700	220,041	52,341	31%	Timing variance relating to the purchase of stock.
Retail Expenditure Total	238,905	207,249	263,604	56,355	27%	
Retail Indirect Costs						
Allocations	73,991	54,891	53,930	(961)	-2%	
Retail Indirect Costs Total	73,991	54,891	53,930	(961)	-2%	
Retail Total	(197,849)	(163,511)	(153,916)	9,593	-6%	
Health and Fitness						
Health and Fitness Revenue						
Revenue	(119,600)	(92,775)	(106,362)	(13,587)	15%	
Health and Fitness Revenue Total	(119,600)	(92,775)	(106,362)	(13,587)	15%	
Health and Fitness Indirect Revenue						
Allocations	(1,062,198)	(902,871)	(991,779)	(88,908)	10%	
Health and Fitness Indirect Revenue Total	(1,062,198)	(902,871)	(991,779)	(88,908)	10%	
Health and Fitness Expenditure						
Employee Costs	629,284	485,110	464,291	(819)	0%	
Other Employee Costs	10,700	6,900	2,430	(4,471)	-65%	
Other Expenses	108,000	82,562	64,461	(18,101)	-22%	
Health and Fitness Expenditure Total	747,984	554,572	531,182	(23,396)	-4%	
Health and Fitness Indirect Costs						
Allocations	509,420	382,760	382,489	(271)	0%	
Health and Fitness Indirect Costs Total	509,420	382,760	382,489	(271)	0%	
Health and Fitness Total	75,586	(58,314)	(184,470)	(126,156)	216%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Group Fitness						
Group Fitness Revenue						
Revenue	(70,000)	(55,000)	(62,205)	(7,205)	13%	
Group Fitness Revenue Total	(70,000)	(55,000)	(62,205)	(7,205)	13%	
Group Fitness Indirect Revenue						
Allocations	(360,556)	(306,558)	(336,878)	(30,320)	10%	
Group Fitness Indirect Revenue Total	(360,556)	(306,558)	(336,878)	(30,320)	10%	
Group Fitness Expenditure						
Employee Costs	165,596	133,369	164,045	30,676	23%	Establishment structure currently under review.
Other Employee Costs	3,500	2,500	318	(2,182)	-87%	
Other Expenses	124,245	103,583	93,978	(9,605)	-9%	
Group Fitness Expenditure Total	293,341	239,452	258,340	18,888	8%	
Group Fitness Indirect Costs						
Allocations	178,228	133,154	132,057	(1,097)	-1%	
Group Fitness Indirect Costs Total	178,228	133,154	132,057	(1,097)	-1%	
Group Fitness Total	40,913	11,048	(8,686)	(19,734)	-175%	
Aqua Fitness						
Aqua Fitness Revenue						
Revenue	(12,000)	(12,551)	(11,932)	619	-5%	
Aqua Fitness Revenue Total	(12,000)	(12,551)	(11,932)	619	-5%	
Aqua Fitness Indirect Revenue						
Allocations	(152,784)	(129,866)	(142,712)	(12,846)	10%	
Aqua Fitness Indirect Revenue Total	(152,784)	(129,866)	(142,712)	(12,846)	10%	
Aqua Fitness Expenditure						
Employee Costs	18,284	13,518	18,921	5,403	40%	
Other Employee Costs	450	450	0	(450)	-100%	
Other Expenses	11,600	10,822	5,375	(5,447)	-50%	
Aqua Fitness Expenditure Total	30,334	24,790	24,296	(494)	-2%	
Aqua Fitness Indirect Costs						
Allocations	103,300	75,231	72,029	(3,202)	-4%	
Aqua Fitness Indirect Costs Total	103,300	75,231	72,029	(3,202)	-4%	
Aqua Fitness Total	(31,150)	(42,395)	(58,318)	(15,922)	38%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Crèche						
Crèche Revenue						
Revenue	(20,000)	(15,998)	(13,256)	2,742	-17%	
Crèche Revenue Total	(20,000)	(15,998)	(13,256)	2,742	-17%	
Crèche Indirect Revenue						
Allocations	(29,750)	(25,288)	(27,789)	(2,501)	10%	
Crèche Indirect Revenue Total	(29,750)	(25,288)	(27,789)	(2,501)	10%	
Crèche Expenditure						
Employee Costs	145,427	107,327	119,073	11,746	11%	
Other Employee Costs	750	650	652	2	0%	
Other Expenses	2,110	1,706	205	(1,501)	-88%	
Crèche Expenditure Total	148,287	109,683	119,929	10,246	9%	
Crèche Indirect Costs						
Allocations	89,612	66,705	65,783	(922)	-1%	
Crèche Indirect Costs Total	89,612	66,705	65,783	(922)	-1%	
Crèche Total	188,149	135,102	144,667	9,565	7%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Customer Service Centre						
Customer Services Centre Expenditure						
Employee Costs	550,070	405,315	348,005	(57,310)	-14%	Staff providing service in two areas, savings identified here will be offset against over-spend in Lofius Community Centre employee cost.
Other Employee Costs	6,050	4,536	2,675	(1,861)	-41%	
Other Expenses	24,550	18,515	15,641	(2,874)	-16%	
Customer Services Centre Expenditure Total	580,670	428,366	366,321	(62,045)	-14%	
Customer Services Centre Indirect Costs						
Customer Services Centre Indirect Costs Total	(580,670)	(428,366)	(366,321)	62,045	-14%	
Customer Service Centre Total	0	0	0	0		
Library Services						
Library Services Revenue						
Revenue	(10,336)	(7,686)	(10,310)	(2,624)	34%	
Library Services Revenue Total	(10,336)	(7,686)	(10,310)	(2,624)	34%	
Library Services Expenditure						
Employee Costs	913,926	693,604	701,416	7,812	1%	
Other Employee Costs	7,100	5,319	5,043	(276)	-5%	
Other Expenses	96,000	72,774	45,309	(27,465)	-38%	\$7k timing variance for Local History programmes, other positive variances are individually immaterial.
Library Services Expenditure Total	1,017,026	771,697	751,767	(19,930)	-3%	
Library Services Indirect Costs						
Allocations	425,742	305,543	296,900	(8,643)	-3%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	13,239	10,010	49,345	39,335	393%	
Library Services Indirect Costs Total	438,981	315,553	346,245	30,652	10%	
Library Services Total	1,445,673	1,079,564	1,087,702	8,138	1%	
Library Building						
Library Occupancy Costs						
Building Maintenance	94,700	71,394	79,264	7,870	11%	
Ground Maintenance	5,000	5,000	0	(5,000)	-100%	
Office Furniture and Equipment - Revalua	0	0	0	0		
Library Occupancy Costs Total	262,945	198,826	198,609	(217)	0%	
Library indirect Costs						
Allocations	6,185	4,635	4,635	0	0%	
Library Occupancy Costs Recovery	(53,326)	(40,692)	(200,669)	(159,977)	393%	
Library Indirect Costs Total	(47,141)	(36,057)	(196,034)	(159,977)	444%	
Library Building Total	215,304	162,769	2,575	(160,194)	-98%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Loftus Community Centre Revenue						
Loftus Community Centre Revenue						
Revenue	(56,000)	(39,498)	(50,920)	(11,422)	29%	
Loftus Community Centre Revenue Total	(56,000)	(39,498)	(50,920)	(11,422)	29%	
Loftus Community Centre Expenditure						
Loftus Community Centre Expenditure						
Employee Costs	89,891	85,847	104,250	18,403	21%	
Other Employee Costs	1,500	1,125	604	(521)	-46%	
Building Maintenance	16,272	12,204	0	(12,204)	-100%	
Other Expenses	36,160	26,132	12,198	(13,934)	-53%	
Loftus Community Centre Expenditure Total	143,813	125,308	117,052	(8,256)	-7%	
Loftus Community Centre Indirect Costs						
Loftus Community Centre Indirect Costs						
Allocations	44,577	31,995	30,907	(1,088)	-3%	
Loftus Community Centre Indirect Costs Total	44,577	31,995	30,907	(1,088)	-3%	
Loftus Community Centre Indirect Costs Total	44,577	31,995	30,907	(1,088)	-3%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Senior and Disability Services Revenue						
Senior and Disability Services Revenue						
Revenue	(13,500)	(9,125)	(3,203)	5,922	-65%	
Senior and Disability Services Revenue Total	(13,500)	(9,125)	(3,203)	5,922	-65%	
Senior and Disability Services Expenditure						
Other Employee Costs	0	0	0	0		
Operating Projects	0	0	0	0		
Senior and Disability Services Expenditure Total	20,000	8,000	12,470	4,470	56%	
Senior and Disability Services Expenditure Total	20,000	8,000	12,470	4,470	56%	
Director Strategy and Development Services						
Director Strategy and Development Services						
Employee Costs	316,662	233,411	257,576	24,167	10%	Budget phasing variance.
Other Employee Costs	1,100	828	45	(763)	-95%	
Other Expenses	1,800	1,250	406	(944)	-79%	
Director Strategy and Development Services Total	319,462	235,589	258,029	22,440	10%	
Director Strategy and Development Services Total	319,462	235,589	258,029	22,440	10%	
Director Strategy and Development Ser Indirect Co						
Director Strategy and Development Ser Indirect Co						
Allocations	(319,462)	(235,589)	(258,029)	(22,440)	10%	
Director Strategy and Development Ser Indirect Co Total	(319,462)	(235,589)	(258,029)	(22,440)	10%	
Director Strategy and Development Ser Indirect Co Total	(319,462)	(235,589)	(258,029)	(22,440)	10%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Health Administration and Inspection						
Health Administration and Inspection Revenue						
Revenue	(326,720)	(316,814)	(328,449)	(11,635)	4%	
Health Administration and Inspection Revenue Total	(326,720)	(316,814)	(328,449)	(11,635)	4%	
Health Administration and Inspection Expenditure						
Employee Costs	964,754	702,117	677,068	(25,049)	-4%	
Other Employee Costs	24,815	18,117	8,421	(9,696)	-54%	
Other Expenses	73,340	43,401	14,579	(28,822)	-66%	\$9K timing variance on Health programmes, \$9K favourable variance on syringe disposal strategy and other favourable variances that are individually immaterial.
Health Administration and Inspection Expenditure Total	1,062,909	763,635	700,068	(63,567)	-8%	
Health Administration and Inspection Indirect Cost						
Allocations	535,830	387,821	374,292	(13,529)	-3%	
Health Administration and Inspection Indirect Cost Total	535,830	387,821	374,292	(13,529)	-3%	
Health Administration and Inspection Total	1,272,019	834,642	745,911	(88,731)	-11%	
Food Control						
Food Control Revenue						
Revenue	(500)	(250)	0	250	-100%	
Food Control Revenue Total	(500)	(250)	0	250	-100%	
Food Control Expenditure						
Other Expenses	12,500	9,122	4,743	(4,379)	-48%	
Food Control Expenditure Total	12,500	9,122	4,743	(4,379)	-48%	
Food Control Total	12,000	8,872	4,743	(4,129)	-47%	
Health Clinics						
Health Clinics Revenue						
Revenue	(28,997)	(24,291)	(24,985)	(694)	3%	
Health Clinics Revenue Total	(28,997)	(24,291)	(24,985)	(694)	3%	
Health Clinics Expenditure						
Building Maintenance	18,600	14,615	12,774	(1,841)	-13%	
Ground Maintenance	0	0	1,663	1,663	100%	
Relocation - Revaluation Decrement	0	0	0	0		
Health Clinics Expenditure Total	80,109	60,923	64,505	3,582	6%	
Health Clinics Indirect Costs						
Allocations	1,968	1,476	1,476	0	0%	
Health Clinics Indirect Costs Total	1,968	1,476	1,476	0	0%	
Health Clinics Total	53,080	38,108	40,957	2,880	8%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Statutory Planning Services						
Statutory Planning Services Revenue						
Revenue	(383,530)	(284,937)	(333,002)	(48,065)	17%	Favourable variance due to higher than anticipated development application fees.
Statutory Planning Services Revenue Total	(383,530)	(284,937)	(333,002)	(48,065)	17%	
Statutory Planning Services Expenditure						
Employee Costs	1,096,225	808,636	759,519	(49,417)	-5%	
Other Employee Costs	11,074	8,307	6,522	(1,785)	-21%	
Other Expenses	184,590	108,908	62,179	(46,729)	-43%	\$8k timing variance on design advisory committee member fee, \$16k on legal costs, \$6k on consultants and other favourable variances that are individually immaterial.
Statutory Planning Services Expenditure Total	1,291,889	926,151	828,220	(97,931)	-11%	
Statutory Planning Services Indirect Costs						
Allocations	539,467	390,019	373,515	(16,504)	-4%	
Statutory Planning Services Indirect Costs Total	539,467	390,019	373,515	(16,504)	-4%	
Statutory Planning Services Total	1,449,826	1,031,233	868,733	(162,500)	-16%	
Compliance Services						
Compliance Services Revenue						
Revenue	(43,313)	(36,629)	(43,023)	(6,394)	17%	
Compliance Services Revenue Total	(43,313)	(36,629)	(43,023)	(6,394)	17%	
Compliance Services Expenditure						
Employee Costs	444,376	327,297	311,213	(16,084)	-5%	
Other Employee Costs	12,721	8,415	4,419	(3,996)	-47%	
Other Expenses	67,100	50,319	40,749	(9,570)	-19%	
Compliance Services Expenditure Total	524,197	386,031	356,382	(29,649)	-8%	
Compliance Services Indirect Costs						
Allocations	250,202	181,026	179,519	(1,507)	-1%	
Compliance Services Indirect Costs Total	250,202	181,026	179,519	(1,507)	-1%	
Compliance Services Total	731,086	530,428	492,877	(37,551)	-7%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Policy and Place Services						
Policy and Place Services Revenue						
Revenue	(1,800)	(1,350)	(4,616)	(3,266)	242%	
Policy and Place Services Revenue Total	(1,800)	(1,350)	(4,616)	(3,266)	242%	
Policy and Place Serv Expenditure						
Employee Costs	1,230,977	906,976	936,204	29,228	3%	
Other Employee Costs	13,600	10,197	7,455	(2,742)	-27%	
Other Expenses	726,346	271,766	104,518	(167,248)	-62%	Timing variance of works relating to leisure and strategic planning programmes.
Operating Projects	0	0	0	0		
Policy and Place Serv Expenditure Total	1,970,923	1,188,939	1,048,176	(140,763)	-12%	
Policy and Place Services Indirect Cost						
Allocations	657,618	475,451	457,031	(18,420)	-4%	
Policy and Place Services Indirect Cost Total	657,618	475,451	457,031	(18,420)	-4%	
Policy and Place Services Total	2,626,741	1,663,040	1,500,592	(162,448)	-10%	
Building Control						
Building Control Revenue						
Revenue	(246,050)	(177,258)	(219,062)	(41,804)	24%	Building licenses revenue higher than anticipated.
Building Control Revenue Total	(246,050)	(177,258)	(219,062)	(41,804)	24%	
Building Control Expenditure						
Employee Costs	317,479	233,925	242,118	8,193	4%	
Other Employee Costs	42,064	39,748	21,655	(18,093)	-46%	
Other Expenses	10,650	8,145	4,820	(3,325)	-41%	
Building Control Expenditure Total	370,193	281,818	268,592	(13,226)	-5%	
Building Control Indirect Costs						
Allocations	180,326	130,476	140,676	10,200	8%	
Building Control Indirect Costs Total	180,326	130,476	140,676	10,200	8%	
Building Control Total	304,669	235,036	190,205	(44,831)	-15%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Director Infrastructure and Environment Expe						
Director Infrastructure and Environment Expe						
Employee Costs	394,438	290,817	287,340	(3,477)	-1%	
Other Employee Costs	7,518	5,634	6,781	1,147	20%	
Other Expenses	48,450	29,163	29,345	182	1%	
Director Infrastructure and Environment Expe Total	450,406	325,614	323,466	(2,148)	-1%	
Director Infrastructure and Environment Expe Total						
450,406	325,614	323,466	(2,148)	-1%		
Director Infrastructure and Environment Indirect						
Director Infrastructure and Environment Indirect						
Allocations	(450,406)	(325,614)	(323,466)	2,148	-1%	
Director Infrastructure and Environment Indirect Total	(450,406)	(325,614)	(323,466)	2,148	-1%	
Director Infrastructure and Environment Indirect Total						
(450,406)	(325,614)	(323,466)	2,148	-1%		
Ranger Services Administration						
Ranger Services Administration Revenue						
Revenue	(3,000)	(2,285)	(2,058)	227	-10%	
Ranger Services Administration Revenue Total	(3,000)	(2,285)	(2,058)	227	-10%	
Ranger Services Administration Expenditure						
Ranger Services Administration Expenditure						
Employee Costs	2,324,136	1,718,793	1,691,756	(27,037)	-2%	
Other Employee Costs	51,034	37,391	25,163	(12,228)	-33%	
Other Expenses	206,000	145,999	114,347	(31,252)	-21%	Favourable variance - \$10k furniture and equipment maintenance, \$10k postage costs not required as yet.
Lease Expenses	3,263	2,448	2,447	(1)	0%	
Ranger Services Administration Expenditure Total	2,584,433	1,904,231	1,833,714	(70,517)	-4%	
Ranger Services Administration Indirect Costs						
Ranger Services Administration Indirect Costs						
Allocations	(2,580,433)	(1,901,199)	(1,831,656)	69,543	-4%	
Ranger Services Administration Indirect Costs Total	(2,580,433)	(1,901,199)	(1,831,656)	69,543	-4%	
Ranger Services Administration Total						
1,000	747	(0)	(747)	-100%		

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Fire Prevention						
Fire Prevention Revenue						
Revenue	(2,500)	0	(2,801)	(2,801)	100%	
Fire Prevention Revenue Total	(2,500)	0	(2,801)	(2,801)	100%	
Other Employee Costs	0	0	0	0		
Other Expenses	100	0	0	0		
Fire Prevention Expenditure Total	100	0	0	0		
Fire Prevention Indirect Costs						
Allocations	35,536	26,005	27,544	1,539	6%	
Fire Prevention Indirect Costs Total	35,536	26,005	27,544	1,539	6%	
Fire Prevention Total	33,136	26,005	24,743	(1,262)	-5%	
Animal Control						
Animal Control Revenue						
Revenue	(92,450)	(79,630)	(83,230)	(3,600)	5%	
Animal Control Revenue Total	(92,450)	(79,630)	(83,230)	(3,600)	5%	
Other Employee Costs	0	0	0	0		
Other Expenses	19,800	11,515	16,508	4,993	43%	
Animal Control Expenditure Total	19,800	11,515	16,508	4,993	43%	
Animal Control Indirect Costs						
Allocations	284,402	208,127	209,121	994	0%	
Animal Control Indirect Costs Total	284,402	208,127	209,121	994	0%	
Animal Control Total	211,752	140,612	142,359	2,387	2%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Local Laws (Law and Order)						
Local Laws (Law and Order) Revenue	(134,650)	(79,073)	(113,562)	(34,489)	44%	Favourable variance due to higher than anticipated revenue for work zone licences and permits.
Local Laws (Law and Order) Revenue Total	(134,650)	(79,073)	(113,562)	(34,489)	44%	
Local Laws (Law and Order) Indirect Costs						
Allocations	455,044	333,004	334,593	1,589	0%	
Local Laws (Law and Order) Indirect Costs Total	455,044	333,004	334,593	1,589	0%	
Local Laws (Law and Order) Total	320,394	253,931	221,032	(32,859)	-13%	
Abandoned Vehicles						
Abandoned Vehicles Revenue						
Revenue	(9,500)	(6,171)	(7,301)	(1,130)	18%	
Abandoned Vehicles Revenue Total	(9,500)	(6,171)	(7,301)	(1,130)	18%	
Other Employee Costs	0	0	0	0		
Other Expenses	6,000	3,839	1,185	(2,754)	-70%	
Abandoned Vehicles Expenditure Total	6,000	3,839	1,185	(2,754)	-70%	
Abandoned Vehicles Indirect Costs						
Allocations	398,162	291,377	292,769	1,392	0%	
Abandoned Vehicles Indirect Costs Total	398,162	291,377	292,769	1,392	0%	
Abandoned Vehicles Total	394,662	289,146	286,654	(2,491)	-1%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Inspectorial Control						
Inspectorial Control Revenue						
Revenue	(1,983,647)	(1,503,602)	(1,521,205)	(17,603)	1%	
Inspectorial Control Revenue Total	(1,983,647)	(1,503,602)	(1,521,205)	(17,603)	1%	
Other Employee Costs	0	0	0	0		
Car Park Development - Revaluation Decre	0	0	0	0		
Inspectorial Control Expenditure Total	1,144,396	935,143	970,180	35,037	4%	
Inspectorial Control Indirect Costs						
Allocations	2,559,618	1,873,146	1,882,087	8,941	0%	
Inspectorial Control Indirect Costs Total	2,559,618	1,873,146	1,882,087	8,941	0%	
Inspectorial Control Total	1,720,357	1,304,687	1,331,062	26,375	2%	
Car Park Control						
Car Park Control Revenue						
Revenue	(2,242,216)	(1,583,063)	(1,993,288)	(410,225)	26%	Revenue higher than anticipated as a result of increased visitor activity within the City.
Car Park Control Revenue Total	(2,242,216)	(1,583,063)	(1,993,288)	(410,225)	26%	
Car Park Control Expenditure						
Ground Maintenance	149,000	111,719	146,043	34,324	31%	Timing variance on maintenance works.
Other Expenses	649,022	451,892	520,309	68,417	15%	Timing variance on parking revenue reimbursement.
Car Park Control Expenditure Total	798,022	563,611	666,352	102,741	18%	
Car Park Control Total	(1,444,194)	(1,019,452)	(1,326,936)	(307,484)	30%	
Kerbside Parking Control						
Kerbside Parking Control Revenue						
Revenue	(2,128,811)	(1,463,368)	(2,047,485)	(584,117)	40%	Revenue higher than anticipated as a result of increased visitor activity within the City.
Kerbside Parking Control Revenue Total	(2,128,811)	(1,463,368)	(2,047,485)	(584,117)	40%	
Kerbside Parking Control Expenditure						
Other Expenses	492,763	334,031	351,511	17,480	5%	
Kerbside Parking Control Expenditure Total	492,763	334,031	351,511	17,480	5%	
Kerbside Parking Control Total	(1,636,048)	(1,129,337)	(1,695,974)	(566,637)	50%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Dog Pound Expenditure						
Dog Pound Expenditure						
Building Maintenance	1,500	750	1,350	610	81%	
Buildings - Revaluation Decrement	0	0	0	0		
Dog Pound Expenditure Total	1,500	750	2,013	1,263	168%	
Dog Pound Expenditure Total	1,500	750	2,013	1,263	168%	
Community Connections Revenue						
Community Connections Revenue						
Revenue	(50,000)	(12,500)	0	12,500	-100%	
Community Connections Revenue Total	(50,000)	(12,500)	0	12,500	-100%	
Community Connections Revenue Total	(50,000)	(12,500)	0	12,500	-100%	
Community Connections						
Community Connections Expenditure						
Employee Costs	50,533	37,252	37,715	463	1%	
Other Employee Costs	0	0	0	0		
Other Expenses	98,880	74,187	54,132	(20,055)	-27%	Timing variance of works relating to community safety programmes.
Operating Projects	50,000	20,000	9,521	(10,479)	-52%	
Community Connections Expenditure Total	199,413	131,439	101,368	(30,071)	-23%	
Community Connections Indirect Costs						
Allocations	23,965	17,199	22,310	5,111	30%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	746	564	2,769	2,205	391%	
Community Connections Indirect Costs Total	24,711	17,763	25,080	7,317	41%	
Community Connections Total	224,124	149,202	126,448	(22,754)	-15%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Engineering Design Services						
Engineering Design Services Revenue						
Revenue	(6,000)	(5,125)	(2,109)	3,016	-59%	
Engineering Design Services Revenue Total	(6,000)	(5,125)	(2,109)	3,016	-59%	
Engineering Design Services Expenditure						
Employee Costs	564,141	410,366	432,505	22,139	5%	
Other Employee Costs	39,213	29,024	57,114	28,090	97%	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	123,450	95,476	73,570	(21,906)	-23%	Favourable variance of \$13k on Asset Management - Data collection and \$14k building condition survey.
Operating Projects	180,124	180,124	30,124	(150,000)	-83%	Timing variance, payment processed in April 2021.
Engineering Design Services Expenditure Total	906,928	714,990	593,313	(121,677)	-17%	
Engineering Design Services Indirect Costs						
Allocations	291,444	210,993	220,567	9,574	5%	
Engineering Design Services Indirect Costs Total	291,444	210,993	220,567	9,574	5%	
Engineering Design Services Total	1,192,372	920,858	811,771	(109,087)	-12%	
Bike Station Expenditure						
Bike Station Expenditure						
Other Expenses	6,000	4,500	1,369	(3,131)	-70%	
Bike Station Expenditure Total	6,000	4,500	1,369	(3,131)	-70%	
Bike Station Expenditure Total	6,000	4,500	1,369	(3,131)	-70%	
Street Lighting						
Street Lighting Revenue						
Revenue	(24,500)	0	0	0		
Street Lighting Revenue Total	(24,500)	0	0	0		
Street Lighting Expenditure						
Other Expenses	756,000	506,164	479,409	(26,755)	-5%	
Street Lighting Expenditure Total	756,000	506,164	479,409	(26,755)	-5%	
Street Lighting Total	731,500	506,164	479,409	(26,755)	-5%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Bus Shelter						
Bus Shelter Revenue						
Revenue	(64,000)	(41,250)	(34,606)	6,644	-16%	
Bus Shelter Revenue Total	(64,000)	(41,250)	(34,606)	6,644	-16%	
Other Expenses	134,241	100,682	107,128	6,446	6%	
Street Furniture - Revaluation Decrement	0	0	0	0		
Bus Shelter Expenditure Total	134,241	100,682	107,128	6,446	6%	
Bus Shelter Total	70,241	59,432	72,523	13,091	22%	
Parking and Street Name Signs Expenditure						
Parking and Street Name Signs Expenditure						
Other Expenses	90,000	52,000	48,990	(3,010)	-6%	
Parking and Street Name Signs Expenditure Total	90,000	52,000	48,990	(3,010)	-6%	
Parking and Street Name Signs Expenditure Total	90,000	52,000	48,990	(3,010)	-6%	
Crossovers						
Crossovers Revenue						
Revenue	(500)	(375)	0	375	-100%	
Crossovers Revenue Total	(500)	(375)	0	375	-100%	
Crossovers Expenditure						
Other Expenses	15,000	11,250	12,589	1,339	12%	
Crossovers Expenditure Total	15,000	11,250	12,589	1,339	12%	
Crossovers Total	14,500	10,875	12,589	1,714	16%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Roads Linemarking Expenditure						
Roads Linemarking Expenditure						
Other Expenses	68,000	51,003	48,925	(2,078)	-4%	
Roads Linemarking Expenditure Total	68,000	51,003	48,925	(2,078)	-4%	
Roads Linemarking Expenditure Total	68,000	51,003	48,925	(2,078)	-4%	
Tree Lighting Leederville Expenditure						
Tree Lighting Leederville Expenditure						
Other Expenses	70,000	70,000	67,364	(2,636)	-4%	
Tree Lighting Leederville Expenditure Total	70,000	70,000	67,364	(2,636)	-4%	
Tree Lighting Leederville Expenditure Total	70,000	70,000	67,364	(2,636)	-4%	
Parklets Expenditure						
Parklets Expenditure						
Other Expenses	3,500	1,750	518	(1,232)	-70%	
Parklets Expenditure Total	3,500	1,750	518	(1,232)	-70%	
Parklets Expenditure Total	3,500	1,750	518	(1,232)	-70%	
Environmental Services						
Environmental Services Revenue						
Revenue	(14,000)	(7,000)	(5,262)	1,738	-25%	
Environmental Services Revenue Total	(14,000)	(7,000)	(5,262)	1,738	-25%	
Environmental Services Expenditure						
Employee Costs	90,279	66,418	65,506	(911)	-1%	
Other Employee Costs	0	0	0	0		
Other Expenses	202,290	105,213	107,646	2,435	2%	
Environmental Services Expenditure Total	292,569	171,631	173,155	1,524	1%	
Environmental Services Indirect Costs						
Allocations	45,142	32,710	32,212	(498)	-2%	
Environmental Services Indirect Costs Total	45,142	32,710	32,212	(498)	-2%	
Environmental Services Total	323,711	197,341	200,106	2,765	1%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Property Management Administration						
Property Management Administration Revenue						
Revenue	(2,000)	(1,503)	(1,840)	(337)	22%	
Property Management Administration Revenue Total	(2,000)	(1,503)	(1,840)	(337)	22%	
Property Management Administration Expenditure						
Employee Costs	322,887	231,052	220,752	(10,300)	-4%	
Other Employee Costs	5,100	3,826	3,826	0	0%	
Other Expenses	17,000	17,000	17,941	941	6%	
Property Management Administration Expenditure Total	344,987	251,877	242,519	(9,358)	-4%	
Property Management Administration Indirect Costs						
Allocations	150,313	109,297	107,438	(1,859)	-2%	
Property Management Administration Indirect Costs Total	150,313	109,297	107,438	(1,859)	-2%	
Property Management Administration Total	493,300	359,671	348,117	(11,554)	-3%	
Civic Centre Building						
Civic Centre Building Expenditure						
Building Maintenance	182,000	145,872	144,599	(1,273)	-1%	
Plant and Equipment - Revaluation Decrem	0	0	0	0		
Office Furniture and Equipment - Revalua	0	0	0	0		
Civic Centre Building Expenditure Total	888,352	677,713	556,640	(121,073)	-18%	
Civic Centre Building Indirect Costs						
Allocations	(888,352)	(662,713)	(556,640)	106,073	-16%	
Civic Centre Building Indirect Costs Total	(888,352)	(662,713)	(556,640)	106,073	-16%	
Civic Centre Building Total	0	15,000	0	(15,000)	-100%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Child Care Centres and Play Groups						
Child Care Centres and Play Groups Revenue						
Revenue	(9,474)	(6,863)	(7,053)	(190)	3%	
Child Care Centres and Play Groups Revenue Total	(9,474)	(6,863)	(7,053)	(190)	3%	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	7,150	7,150	37,161	30,011	420%	Storm damage works required at Early birds playgroup and general maintenance works at Mount Hawthorn playgroup. Budget will be adjusted at 3rd quarter budget review.
Parks Development - Revaluation Decrements	0	0	0	0		
Fencing - Revaluation Decrement	0	0	0	0		
Child Care Centres and Play Groups Expenditure Total	55,009	43,051	73,245	30,194	70%	
Child Care Centres and Play Groups Indirect Costs						
Allocations	2,441	1,856	1,856	0	0%	
Child Care Centres and Play Groups Indirect Costs Total	2,441	1,856	1,856	0	0%	
Child Care Centres and Play Groups Total	47,976	38,024	68,029	30,005	79%	
Pre Schools and Kindergartens						
Pre Schools and Kindergartens Revenue						
Revenue	(61,849)	(51,158)	(49,562)	1,596	-3%	
Pre Schools and Kindergartens Revenue Total	(61,849)	(51,158)	(49,562)	1,596	-3%	
Pre Schools and Kindergartens Expenditure						
Playground Equipment - Revaluation Decrements	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
Pre Schools and Kindergartens Expenditure Total	53,301	40,316	43,503	3,187	8%	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,749	1,314	1,314	0	0%	
Pre Schools and Kindergartens Indirect Costs Total	1,749	1,314	1,314	0	0%	
Pre Schools and Kindergartens Total	(6,759)	(9,528)	(4,745)	4,783	-50%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Community and Welfare Centres						
Community and Welfare Centres Revenue						
Revenue	(36,958)	(29,075)	(38,268)	(9,193)	32%	
Community and Welfare Centres Revenue Total	(36,958)	(29,075)	(38,268)	(9,193)	32%	
Community and Welfare Centres Expenditure						
Building Maintenance	31,050	27,431	30,170	2,739	10%	
Plant and Equipment - Revaluation Decrem	0	0	0	0		
Parks Development - Revaluation Decremen	0	0	0	0		
Community and Welfare Centres Expenditure Total	215,681	166,365	161,908	(4,457)	-3%	
Community and Welfare Centres Indirect Costs						
Allocations	7,677	5,760	5,760	0	0%	
Community and Welfare Centres Indirect Costs Total	7,677	5,760	5,760	0	0%	
Community and Welfare Centres Total	186,400	143,050	129,400	(13,650)	-10%	
Department of Sports and Recreation Building						
Dept of Sports and Recreation Building Revenue						
Revenue	(823,580)	(597,679)	(621,029)	(23,350)	4%	
Dept of Sports and Recreation Building Revenue Total	(823,580)	(597,679)	(621,029)	(23,350)	4%	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	97,000	73,003	50,086	(22,917)	-31%	Favourable variance, no major maintenance yet required.
Buildings - Revaluation Decrement	0	0	0	0		
Parks Development - Revaluation Decremen	0	0	0	0		
Dept of Sports and Recreation Building Expenditure Total	992,786	883,732	846,192	(37,540)	-4%	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	12,811	9,612	9,612	0	0%	
Dept of Sports and Recreation Building Indirect Costs Total	12,811	9,612	9,612	0	0%	
Department of Sports and Recreation Building Total	182,017	295,665	234,774	(40,851)	-21%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
nb Stadium						
nb Stadium Revenue						
Revenue	(27,847)	(27,847)	(27,847)	(0)	0%	
nb Stadium Revenue Total	(27,847)	(27,847)	(27,847)	(0)	0%	
Fencing - Revaluation Decrement	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
nb Stadium Expenditure Total	2,028,810	1,521,607	1,521,608	1	0%	
nb Stadium Total	2,000,963	1,493,760	1,493,760	0	0%	
Leederville Oval						
Leederville Oval Revenue						
Revenue	(156,539)	(118,618)	(107,424)	11,194	-9%	
Leederville Oval Revenue Total	(156,539)	(118,618)	(107,424)	11,194	-9%	
Leederville Oval Expenditure						
Building Maintenance	19,700	15,100	13,213	(1,887)	-12%	
Fencing - Revaluation Decrement	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
Leederville Oval Expenditure Total	576,277	436,937	437,238	301	0%	
Leederville Oval Indirect Costs						
Allocations	13,365	10,026	10,026	0	0%	
Leederville Oval Indirect Costs Total	13,365	10,026	10,026	0	0%	
Leederville Oval Total	435,003	328,345	339,840	11,495	4%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Loftus Centre						
Loftus Centre Revenue						
Revenue	(553,288)	(317,295)	(382,723)	(65,428)	21%	Favourable variance as payment of deferred loan repayments have commenced.
Loftus Centre Revenue Total	(553,288)	(317,295)	(382,723)	(65,428)	21%	
Loftus Centre Expenditure						
Building Maintenance	227,500	178,372	126,363	(52,009)	-29%	Timing variance of works.
Park Furniture - Revaluation Decrement	0	0	0	0		
Playground Equipment - Revaluation Decre	0	0	0	0		
Loftus Centre Expenditure Total	1,015,608	775,479	698,508	(76,971)	-10%	
Loftus Centre Indirect Costs						
Allocations	24,424	18,324	18,324	0	0%	
Loftus Centre Indirect Costs Total	24,424	18,324	18,324	0	0%	
Loftus Centre Total	486,744	476,508	334,109	(142,359)	-30%	
Public Halls						
Public Halls Revenue						
Revenue	(215,659)	(124,051)	(124,541)	(490)	0%	
Public Halls Revenue Total	(215,659)	(124,051)	(124,541)	(490)	0%	
Public Halls Expenditure						
Building Maintenance	192,000	163,296	164,683	1,387	1%	
Playground Equipment - Revaluation Decre	0	0	0	0		
Refurbishment - Revaluation Decrement	0	0	0	0		
Public Halls Expenditure Total	489,560	392,482	398,503	6,021	2%	
Public Halls Indirect Costs						
Allocations	6,438	4,824	4,824	0	0%	
Public Halls Indirect Costs Total	6,438	4,824	4,824	0	0%	
Public Halls Total	280,339	273,255	278,786	5,531	2%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Reserves Pavilions and Facilities						
Reserves Pavilions and Facilities Revenue						
Revenue	(26,415)	(17,018)	(14,156)	2,862	-17%	
Reserves Pavilions and Facilities Revenue Total	(26,415)	(17,018)	(14,156)	2,862	-17%	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	390,901	325,233	278,887	(46,346)	-14%	Favourable variance, no major maintenance yet required.
Buildings - Revaluation Decrement	0	0	0	0		
Office Furniture and Equipment - Revalua	0	0	0	0		
Reserves Pavilions and Facilities Expenditure Total	712,040	567,784	514,059	(53,685)	-9%	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	6,501	4,869	4,869	0	0%	
Reserves Pavilions and Facilities Indirect Costs Total	6,501	4,869	4,869	0	0%	
Reserves Pavilions and Facilities Total	692,126	555,635	504,812	(50,823)	-9%	
Sporting Clubs Buildings						
Playground Equipment - Revaluation Decre	0	0	0	0		
Refoculation - Revaluation Decrement	0	0	0	0		
Sporting Clubs Buildings Expenditure Total	563,294	702,191	697,642	(4,549)	-1%	
Sporting Clubs Buildings Indirect Costs						
Allocations	31,149	23,355	23,355	0	0%	
Sporting Clubs Buildings Indirect Costs Total	31,149	23,355	23,355	0	0%	
Sporting Clubs Buildings Total	874,723	635,770	625,741	(10,029)	-2%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Parks and Reserves Administration						
Parks and Reserves Administration Revenue						
Revenue	(3,200)	(2,403)	(2,529)	(126)	5%	
Parks and Reserves Administration Revenue Total	(3,200)	(2,403)	(2,529)	(126)	5%	
Parks and Reserves Administration Expenditure						
Employee Costs	1,047,503	751,148	760,435	9,287	1%	
Playground Equipment - Revaluation Decre	0	0	0	0		
Reliculation - Revaluation Decrement	0	0	0	0		
Parks and Reserves Administration Expenditure Total	1,318,982	954,762	943,182	(11,580)	-1%	
Parks and Reserves Administration Indirect Costs						
Allocations	1,470,487	1,067,817	1,075,258	7,441	1%	
On Costs Recovery	(1,497,018)	(1,122,759)	(896,759)	226,000	-20%	
Parks and Reserves Administration Indirect Costs Total	(26,531)	(54,942)	178,500	233,442	-425%	
Parks and Reserves Administration Total	1,289,251	897,417	1,110,152	221,735	25%	
Parks and Reserves						
Parks and Reserves Revenue						
Revenue	(9,300)	(9,301)	(42,683)	(33,382)	359%	Favourable variance, ground hire revenue higher than anticipated.
Parks and Reserves Revenue Total	(9,300)	(9,301)	(42,683)	(33,382)	359%	
Parks and Reserves Expenditure						
Playground Equipment - Revaluation Decre	0	0	0	0		
Reliculation - Revaluation Decrement	0	0	0	0		
Parks and Reserves Expenditure Total	2,775,893	2,106,937	2,020,737	(86,200)	-4%	
Parks and Reserves Indirect Costs						
Allocations	364	270	270	0	0%	
Parks and Reserves Indirect Costs Total	364	270	270	0	0%	
Parks and Reserves Total	2,764,357	2,097,906	1,978,324	(119,582)	-6%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Sporting Grounds						
Sporting Grounds Revenue						
Revenue	(1,134)	(849)	(31,101)	(30,252)	3563%	Favourable variance, reserves and ground hire revenue higher than antoptated.
Sporting Grounds Revenue Total	(1,134)	(849)	(31,101)	(30,252)	3563%	
Sporting Grounds Expenditure						
Playground Equipment - Revaluation Decre	0	0	0	0		
Reticaluation - Revaluation Decrement	0	0	0	0		
Sporting Grounds Expenditure Total	1,712,703	1,295,287	1,259,938	(35,349)	-3%	
Sporting Grounds Total	1,711,569	1,294,438	1,228,837	(65,601)	-5%	
Road Reserves Expenditure						
Road Reserves Expenditure						
Ground Maintenance	328,005	246,739	270,366	23,627	10%	
Other Expenses	10,700	8,025	11,632	3,607	45%	
Road Reserves Expenditure Total	338,705	254,764	281,998	27,234	11%	
Road Reserves Expenditure Total	338,705	254,764	281,998	27,234	11%	
Parks Other						
Parks Other Revenue						
Revenue	(219,425)	(219,425)	(217,425)	2,000	-1%	
Parks Other Revenue Total	(219,425)	(219,425)	(217,425)	2,000	-1%	
Parks Other Expenditure						
Other Expenses	1,478,450	1,253,993	1,301,021	47,028	4%	Timing variance of works.
Money/Monger Street Trees Surgery	0	22,000	0	(22,000)	-100%	
Parks Other Expenditure Total	1,478,450	1,275,993	1,301,021	25,028	2%	
Parks Other Total	1,259,025	1,056,568	1,083,596	27,028	3%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Processable Waste Collection						
Processable Waste Collection Revenue						
Revenue	(315,700)	(311,940)	(289,655)	22,285	-7%	
Processable Waste Collection Revenue Total	(315,700)	(311,940)	(289,655)	22,285	-7%	
Processable Waste Collection Expenditure						
Employee Costs	992,177	725,085	741,165	16,080	2%	
Other Expenses	3,864,812	2,777,592	2,824,991	47,399	2%	
Rubbish Bins - Revaluation Decrement	0	0	0	0		
Operating Projects	80,000	59,600	751	(58,849)	-99%	Timing variance relating to FOGO marketing campaign.
Processable Waste Collection Expenditure Total	4,934,417	3,605,351	3,597,823	(7,528)	0%	
Processable Waste Collection Indirect Costs						
Allocations	868,715	630,633	618,934	(11,699)	-2%	
On Costs Recovery	(876,250)	(657,189)	(518,310)	138,879	-21%	
Processable Waste Collection Indirect Costs Total	(7,535)	(26,556)	100,624	127,160	-479%	
Processable Waste Collection Total	4,671,182	3,266,856	3,408,792	141,937	4%	
Other Waste Services						
Other Waste Services Revenue						
Revenue	(10,065)	(7,542)	(11,418)	(3,876)	51%	
Other Waste Services Revenue Total	(10,065)	(7,542)	(11,418)	(3,876)	51%	
Other Waste Services Expenditure						
Other Expenses	580,192	410,062	316,211	(93,851)	-23%	Favourable variance on general maintenance.
Household Hazardous Waste Collection Day	2,200	2,200	1,752	(448)	-20%	
Other Waste Services Expenditure Total	582,392	412,262	317,962	(94,300)	-23%	
Recycling Revenue Total	0	0	0	0		
Recycling Expenditure						
Recycling Expenditure	1,051,725	701,019	513,371	(187,648)	-27%	\$162k timing variance on recycling collection.
Recycling Expenditure Total	1,051,725	701,019	513,371	(187,648)	-27%	

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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Public Works Overhead						
Public Works Overhead Revenue						
Revenue	(61,700)	(30,078)	(43,107)	(13,029)	43%	
Public Works Overhead Revenue Total	(61,700)	(30,078)	(43,107)	(13,029)	43%	
Public Works Overhead Expenditure						
Employee Costs	438,017	318,953	304,222	(14,731)	-5%	
Other Employee Costs	45,059	33,795	22,186	(11,609)	-34%	
Other Expenses	58,850	44,636	48,173	3,537	8%	
Public Works Overhead Expenditure Total	541,926	397,384	374,580	(22,804)	-6%	
Public Works Overhead Indirect Costs						
Allocations	636,242	492,423	457,444	(4,979)	-1%	
On Costs Recovery	(191,782)	(143,838)	(356,120)	(212,282)	148%	
Public Works Overhead Indirect Costs Total	444,460	318,585	101,324	(217,261)	-68%	
Public Works Overhead Total	924,686	685,891	432,798	(253,093)	-37%	
Plant Operating						
Other Expenses	1,856,692	1,392,508	1,272,953	(119,555)	-9%	
Plant and Equipment - Revaluation Decrem	0	0	0	0		
Plant Operating Expenditure Total	1,856,692	1,392,508	1,272,953	(119,555)	-9%	
Plant Operating Indirect Costs						
Allocations	(1,102,377)	(849,570)	(1,118,582)	(269,012)	32%	
Plant Operating Indirect Costs Total	(1,102,377)	(849,570)	(1,118,582)	(269,012)	32%	
Plant Operating Total	754,315	542,938	154,370	(388,568)	-72%	
Recoverable Works						
Recoverable Works Revenue						
Revenue	(12,309)	(9,234)	(15,456)	(6,222)	67%	
Recoverable Works Revenue Total	(12,309)	(9,234)	(15,456)	(6,222)	67%	
Recoverable Works Expenditure						
Other Expenses	12,309	9,234	15,857	6,623	72%	
Recoverable Works Expenditure Total	12,309	9,234	15,857	6,623	72%	
Recoverable Works Total	0	0	401	401	100%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Drainage Expenditure						
Other Expenses	376,443	254,326	278,242	23,916	9%	
Drainage - Revaluation Decrement	0	0	0	0		
Drainage Expenditure Total	376,443	254,326	278,242	23,916	9%	
Drainage Expenditure Total	376,443	254,326	278,242	23,916	9%	
Footpaths/Cycleways Expenditure						
Other Expenses	1,049,151	785,522	847,413	61,891	8%	
Footpaths - Revaluation Decrement	0	0	0	0		
Footpaths/Cycleways Expenditure Total	1,049,151	785,522	847,413	61,891	8%	
Leederville Gdn Retirement Village Indirect Costs Total	0	0	0	0		
Rights of Way Expenditure						
Other Expenses	284,292	213,223	199,574	(13,649)	-5%	
Rights of Way - Revaluation Decrement	0	0	0	0		
Rights of Way Expenditure Total	284,292	213,223	199,574	(13,649)	-6%	
Rights of Way Expenditure Total	284,292	213,223	199,574	(13,649)	-6%	
Roads Expenditure						
Other Expenses	3,199,876	2,402,633	2,437,546	34,913	1%	
Roads - Revaluation Decrement	0	0	0	0		
Roads Expenditure Total	3,199,876	2,402,633	2,437,546	34,913	1%	
Roads Expenditure Total	3,199,876	2,402,633	2,437,546	34,913	1%	
Street Cleaning Expenditure						
Street Cleaning Expenditure						
Other Expenses	1,373,615	1,026,972	807,278	(219,694)	-21%	Timing variance relating to maintenance works.
Street Cleaning Expenditure Total	1,373,615	1,026,972	807,278	(219,694)	-21%	
Street Cleaning Expenditure Total	1,373,615	1,026,972	807,278	(219,694)	-21%	

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



	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Traffic Control for Roadworks Expenditure						
Traffic Control for Roadworks Expenditure						
Other Expenses	85,000	66,332	70,790	4,458	7%	
Traffic Control for Roadworks Expenditure Total	85,000	66,332	70,790	4,458	7%	
Roadwork Signs and Barricades Expenditure Total						
	2,000	1,002	3,486	2,484	248%	
Sump Expenditure						
Sump Expenditure						
Other Expenses	500	500	501	1	0%	
Sump Expenditure Total	500	500	501	1	0%	
Works Depot Revenue						
Works Depot Revenue						
Revenue	(1,259)	(945)	(775)	170	-18%	
Works Depot Revenue Total	(1,259)	(945)	(775)	170	-18%	
Works Depot Revenue Total	(1,259)	(945)	(775)	170	-18%	

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

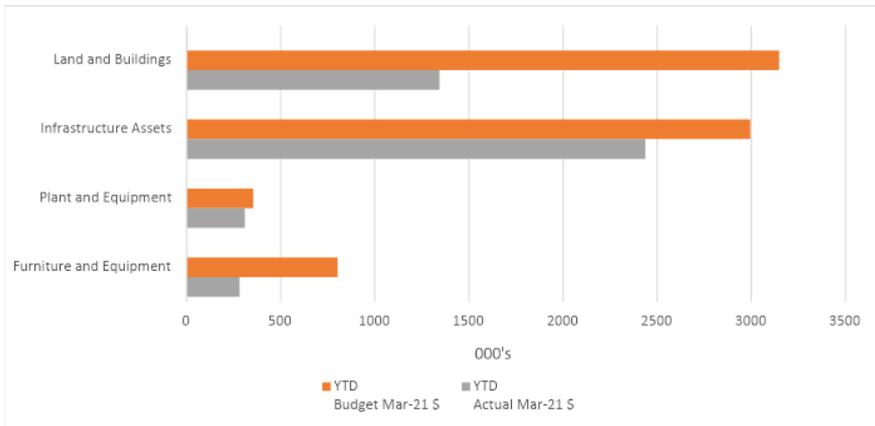


	Current Budget 2020/21 \$	YTD Budget 31/03/2021 \$	YTD Actual 31/03/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Works Depot						
Works Depot Expenditure						
Employee Costs	183,986	135,437	132,116	(3,321)	-2%	
Other Employee Costs	2,500	1,872	872	(1,001)	-53%	
Other Expenses	9,750	7,317	1,392	(5,925)	-81%	
Works Depot Expenditure Total	196,236	144,626	134,379	(10,247)	-7%	
Works Depot Indirect Costs						
Allocations	(194,977)	(143,681)	(133,605)	10,076	-7%	
Works Depot Indirect Costs Total	(194,977)	(143,681)	(133,605)	10,076	-7%	
Works Depot Total	1,259	945	775	(170)	-18%	
Depot Building						
Depot Occupancy Costs						
Building Maintenance	90,000	70,125	97,772	27,647	39%	Timing variance relating to maintenance works.
Depot Occupancy Costs Total	329,068	256,297	284,267	27,970	11%	
Depot Indirect Costs						
Allocations	(329,068)	(256,297)	(284,267)	(27,970)	11%	
Depot Indirect Costs Total	(329,068)	(256,297)	(284,267)	(27,970)	11%	
Depot Building Total	0	0	0	0		
Net Operating	6,592,266	(4,021,875)	(7,580,612)	(3,558,737)	88%	

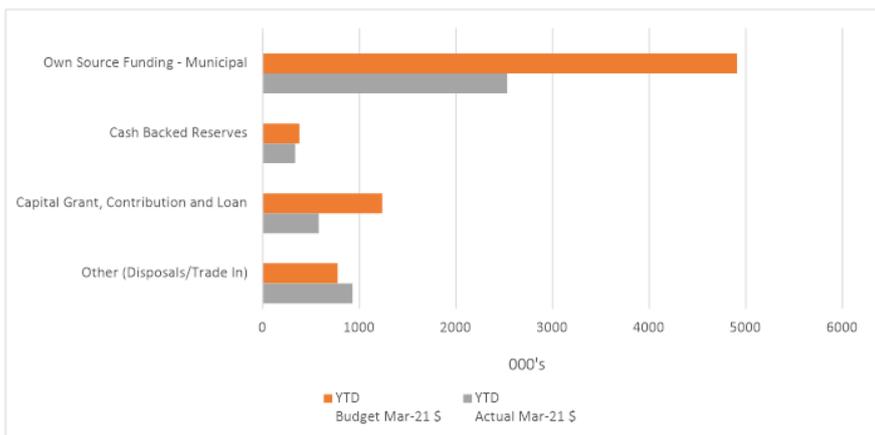
CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21
 AS AT 31 MARCH 2021



CAPITAL EXPENDITURE	Revised Budget 2020/21	YTD Budget Mar-21	YTD Actual Mar-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	5,865,504	3,147,934	1,342,912	(1,805,022)	-57%
Infrastructure Assets	6,332,790	2,995,313	2,438,022	(557,291)	-19%
Plant and Equipment	398,812	353,550	309,330	(44,220)	-13%
Furniture and Equipment	1,272,100	801,850	281,240	(520,610)	-65%
Total	13,869,206	7,298,647	4,371,504	(2,927,143)	-40%



FUNDING	Revised Budget 2020/21	YTD Budget Mar-21	YTD Actual Mar-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	8,025,873	4,909,497	2,530,948	(2,378,549)	-48%
Cash Backed Reserves	3,365,850	380,000	334,549	(45,451)	-12%
Capital Grant, Contribution and Loan	1,704,483	1,236,150	578,574	(657,576)	-53%
Other (Disposals/Trade In)	773,000	773,000	927,433	154,433	20%
Total	13,869,206	7,298,647	4,371,504	(2,927,143)	-40%



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21
AS AT 31 MARCH 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
LAND & BUILDING ASSETS							
ADMIN CENTRE							
Air Conditioning & HVAC Renewal - Admin Building HVAC	300,000	40,000	0	(40,000)	-100%	0	Quotes received, project to commence in May.
BEATTY PARK LEISURE CENTRE							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	3,377,570	1,600,000	685,766	(914,234)	-57%	1,581,808	Works in progress.
Beatty Park - Replacement of gym carpet	9,851	9,851	9,345	(506)	-5%	506	Works completed.
Beatty Park Leisure Centre – Concourse Tiling	200,000	0	0	0	0%	36,338	
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	0	0	0	0%	-	Multi year project awaiting scoping.
LIBRARY							
Upgrade Library counter to enhance customer service delivery	50,000	50,000	1,500	(48,500)	-97%	0	Quotes received, project to commence in May
LOFTUS CENTRE							
Loftus Community Centre – ceiling fabric, lighting and bathroom renewal	170,000	170,000	88,271	(81,729)	-48%	750	Works in progress. To be completed by June
Loftus Centre - Stormwater Retention tank	120,000	120,000	118,353	(1,648)	-1%	5,454	Works completed.
Loftus Recreation Centre - Change room upgrade	141,700	141,700	141,689	(11)	0%	0	Works completed.
DEPARTMENT OF SPORTS AND RECREATION							
DLGSC renewal/upgrade-Lease obligation	196,000	196,000	92,706	(103,294)	-53%	1,891	Works in progress.
MISCELLANEOUS							
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,900	8,900	168	(8,732)	-98%	0	Deferred tender to be taken to council in May OMC.
Solar Photovoltaic Panel System Installation - North Perth Town Hall	8,900	8,900	0	(8,900)	-100%	0	Deferred to future budget year.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	0	(20,150)	-100%	0	Deferred tender to be taken to council in May OMC.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	0	(8,900)	-100%	0	Deferred tender to be taken to council in May OMC.
Solar Photovoltaic Panel System Installation - Perth Soccer Club	30,000	30,000	1,100	(28,900)	-96%	0	On hold pending repayment of outstanding debts to the City.
LED floodlight upgrade - Leederville Tennis Club	21,548	21,548	21,548	0	0%	0	Works completed.
Royal Park Hall - Kitchen and amenities renewal	190,000	190,000	143,647	(46,353)	-24%	547	Works completed - awaiting invoices.
Roofing Renewal-Loton Park Tennis Club Room	180,000	180,000	1,600	(178,401)	-99%	0	Quotes being sought.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	50,000	20,000	3,323	(16,677)	-83%	0	Works in progress.
Leederville Oval Stadium - Electrical renewal - 3 boards	300,000	300,000	1,912	(298,088)	-99%	0	Tender submissions at evaluation stage.
Public Toilet - Hyde park east - renewal	31,985	31,985	31,985	0	0%	0	Works completed.
FOR LAND & BUILDING ASSETS	5,865,504	3,147,934	1,342,912	(1,805,022)	-57%	1,627,293	

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21
AS AT 31 MARCH 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
INFRASTRUCTURE ASSETS							
LOCAL ROADS PROGRAM							
Newcastle, Loftus - Charles St Rd Rehabilitation	10,000	10,000	10,659	659	7%	0	Works completed.
Eton St - Gill St to Hobart St	61,029	61,029	58,484	(2,545)	-4%	0	Works completed.
Coronation St - Chamberlain St to Scarborough Beach Rd	111,500	111,500	115,025	3,525	3%	2,273	Works completed.
Edinboro St-Hobart St to Scarborough Beach Rd	51,730	51,730	55,588	3,858	7%	0	Works completed.
Edinboro St-Hobart St to Edinboro St Reserve	108,000	108,000	111,659	3,659	3%	0	Works completed.
Seabrook St-Anzac Rd to Brentham St	27,238	27,238	26,318	(920)	-3%	0	Works completed.
Lake St-Glendower St to Bulwer St	69,500	69,500	39,216	(30,284)	-44%	3,668	Works completed, awaiting final invoices.
Lake St-Stuart St to Brisbane St	94,500	94,500	101,164	6,664	7%	11,098	Works completed, awaiting final invoices.
Cantle St-Lord St to West Parade	74,500	74,500	55,900	(18,600)	-25%	489	Works completed.
Chapman St-Lord St to West Parade	89,000	89,000	70,712	(18,288)	-21%	3,951	Works completed.
Thorley St-Brewer St to Edward St	52,000	52,000	31,328	(20,672)	-40%	340	Works completed.
Blackford St-Egina St to Cul-dee-sac	43,212	43,212	42,027	(1,185)	-3%	-	Works completed.
The Boulevard-Scarborough Beach Rd to Berryman St	62,000	62,000	68,682	16,682	32%	312	Works completed.
Kalgoorlie St-Berryman St to Scarborough Beach Rd	69,259	69,259	69,259	0	0%	0	Works completed.
Ellesmere St-Matlock St to Flinders St	77,000	77,000	78,507	1,507	2%	3,745	Works completed.
Laneway Rear of Leederville Hotel-Oxford Street to rear of 226 Carr Place	155,808	0	0	0	0%	0	Awaiting invoices from Developer.
Norfolk St-Burt St to Forrest St	88,000	88,000	29,544	(58,456)	-66%	3,690	Works in progress.
Kadina St-Pennant St to Bourke St	5,000	5,000	1,721	(3,279)	-66%	0	Works completed.
Howlett St-Pennant St to Hardy St	2,500	2,500	645	(1,855)	-74%	0	Works completed.
Chamberlain St-Coronation St to Pennant St	1,250	1,250	1,522	272	22%	0	Works completed.
Eton St-Hobart St to Haynes St	2,500	2,500	825	(1,675)	-67%	0	Works completed.
Emmerson St-Morrison St to Loftus St	1,800	1,800	840	(960)	-53%	0	Works completed.
Cleaver St-Newcastle St to Old Aberdeen Place	88,950	88,950	2,613	(86,338)	-97%	0	Works scheduled for May 2021.
Ellesmere St - Flinders St to Shakespeare St	148,839	0	0	0	0%	0	Works to be scheduled.
Berryman St - The Boulevard to Kalgoorlie St	56,181	0	0	0	0%	0	Works to be scheduled.
The Boulevard - Berryman St to Larne	53,090	0	0	0	0%	0	Works to be scheduled.
Bruce Street - Leicester Street to Oxford St	137,600	0	10,187	10,187	100%	15,749	Works commenced.
Leicester Street - Richmond to Bourke St	105,280	0	0	0	0%	9,858	Works commenced.
ROAD TO RECOVERY							
Sasse Avenue-Purslowe St to Anzac Rd	212,190	212,190	206,492	(5,698)	-3%	320	Works completed.
The Avenue-Vincent Street to Car Park	47,700	47,700	47,689	(11)	0%	0	Works completed.
Vincent St - Mitchell FW overpass to Leederville P	2,762	2,762	1,847	(915)	-33%	0	Works completed.
TRAFFIC MANAGEMENT							
Improved pedestrian crossings at signalised intersections (Walcott St. & William St., Bulwer St. Fitzgerald St.)	24,100	24,100	24,100	0	0%	0	Works completed.
Alma/Claverton Local Area Traffic Management	50,000	0	1,045	1,045	100%	0	Public consultation being sought.
Harold and Lord St Intersection	26,000	0	0	0	0%	0	Project at planning stage.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21
AS AT 31 MARCH 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BLACK SPOT PROGRAM							
Vincent - Fitzgerald St to Chelmsford Rd	72,800	0	56,453	56,453	100%	5,599	Works completed.
Intersection of Brady and Milton St, Mt Hawthorn	45,000	15,000	53,514	38,514	257%	500	Works completed.
Intersection of Bulwer and Stirling St, Perth	100,000	25,000	4,040	(20,960)	-84%	0	Works to be completed in June 2021.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	15,000	3,620	(11,380)	-76%	0	Awaiting confirmation from City of Stirling.
Intersection of Beaufort and Harold Streets, Highgate	100,000	25,000	2,820	(22,180)	-89%	0	Works cancelled, to be deferred for two years.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	250,000	70,000	4,730	(65,270)	-93%	0	Works to be carried forward for implementation Nov-Dec 2021.
Intersection of Fitzgerald Street & Raglan Road, North Perth	80,000	25,000	6,620	(18,380)	-74%	0	Works cancelled.
Minor Traffic Management Improvement Program	80,000	45,500	47,846	2,346	5%	7,248	Works in progress.
STREETSCAPE IMPROVEMENTS							
Minor streetscape improvements	30,000	22,500	17,295	(5,205)	-23%	110	Works in progress.
Streetscape Improvements-Cleaver St	50,000	0	0	0	0%	1,018	Works scheduled for May 2021.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	0	0	0	0%	0	Project at planning stage, will be carry forward to FY 2021-22
North Perth Public Open Space	3,000	3,000	0	(3,000)	-100%	0	Purchase order raised, works to be completed by June 2021.
ROADWORKS - REHABILITATION (MRRG PROGRAM)							
Bulwer St - Beaufort St to Williams St	43,424	43,424	30,747	(12,677)	-29%	12,677	Works completed.
Loftus St - Bourke St to Scarborough Beach Rd	15,000	15,000	10,044	(4,956)	-33%	0	Works completed.
Newcastle St-Beaufort St to Lord St - Eastbound	143,800	143,800	141,606	(2,194)	-2%	2,258	Works completed.
Smith St-Bulwer to Lincoln St	107,500	107,500	67,821	(39,679)	-37%	5,437	Works completed.
Brisbane St-Bulwer St to Stirling St	120,900	120,900	93,721	(27,179)	-22%	0	Works completed.
RIGHTS OF WAY							
Annual review based upon the most recent condition assessment survey	80,000	0	41,251	41,251	100%	10,527	Works in progress.
SLAB FOOTPATH PROGRAMME							
Golding St-Newcastle St to Old Aberdeen St	38,180	38,180	0	(38,180)	-100%	0	Works scheduled.
Brisbane Trc (North)-Lake St to Brisbane Plc	27,920	27,920	1,272	(26,648)	-95%	0	Works scheduled.
Brisbane Trc (South)-Lake St to Brisbane Plc	26,761	26,761	0	(26,761)	-100%	0	Works scheduled.
Lake St-Brisbane Trc to Robinson Avenue	5,603	3,000	2,811	(189)	-6%	0	Works completed.
Lake St-Newcastle St to Forbes Rd	2,310	1,000	2,262	1,262	126%	0	Works completed.
Leeder St-Jugan St to Cul-de-sac	3,353	2,000	3,868	1,868	93%	0	Works completed.
Caversham St-Claisebrook Rd to Cul-de-sac	12,669	8,000	9,426	1,426	18%	0	Works completed.
Mary St (North)-William St to Mereny Lane	13,000	13,000	0	(13,000)	-100%	9,100	Works commenced.
Mary St (South)-William St to Mereny Lane	13,000	13,000	0	(13,000)	-100%	12,020	Works commenced.
Broome St-Smith St to Brigatti Gardens	5,500	2,000	681	(1,319)	-66%	4,500	Works completed.
London St-Intersection of Scarborough Beach Road	60,104	60,104	0	(60,104)	-100%	0	Works scheduled.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21
AS AT 31 MARCH 2021**

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BICYCLE NETWORK							
Florence/Strathcona/Golding Safe Active Street	300,000	0	28,666	28,666	100%	4,200	Works scheduled.
Design for Norfolk St N/S Route	50,000	0	41,365	41,365	100%	-	Works at design stage.
Design for Glendalough to Brady	15,000	0	5,470	5,470	100%	0	Works at design stage.
DRAINAGE							
Britannia Reserve Main Drain Renewal stage 1&2	80,000	0	0	0	0%	16,364	Works commenced.
Minor drainage improvement program	50,000	0	0	0	0%	0	Works to be scheduled.
Gully Soak-well program	60,000	0	21,882	21,882	100%	0	Works in progress.
CAR PARK DEVELOPMENT							
Car Parking Upgrade-Melrose St angled parking	75,000	0	67,800	67,800	100%	12,105	Works completed.
Car Parking Upgrade-Strathcona St angled parking	20,000	0	0	0	0%	0	Project at design stage.
Car Parking Upgrade-Albert St angled parking Stage 3	55,000	0	4,040	4,040	100%	0	Project scheduled.
Depot - Car park lighting Renewal	60,000	60,000	32,979	(27,021)	-45%	32,356	Works in progress.
PARKS AND RESERVES							
Banks Reserve Master Plan Implementation - Stage 1	239,109	239,109	212,193	(26,916)	-11%	-	Works completed.
Greening Plan-Pansy Street carpark	25,000	25,000	5,251	(19,749)	-79%	3,708	Works in progress.
Greening Plan-Pansy Street	5,000	5,000	2,620	(2,380)	-48%	510	Works in progress.
Greening Plan-West End Arts Precinct	30,000	30,000	12,101	(17,899)	-60%	0	Works in progress.
Greening Plan-Norham Street	15,000	15,000	0	(15,000)	-100%	2,875	Project at design stage.
Greening Plan-Highlands Road	10,000	10,000	0	(10,000)	-100%	1,890	Project at design stage.
Greening Plan-Hawthorn Street	10,000	10,000	0	(10,000)	-100%	3,624	Project at design stage.
Greening Plan-Little Walcott Street	5,000	5,000	7,795	2,795	56%	1,675	Project at design stage.
Lynton Street Park Upgrade	18,145	18,145	14,235	(3,910)	-22%	3,910	Works completed.
Forrest Park Floodlight Renewal	130,000	130,000	0	(130,000)	-100%	125,699	Works to be completed by June 2021.
Birdwood Square Floodlight Renewal	20,000	20,000	20,908	908	5%	0	Works to be completed by June 2021.
Minor infrastructure improvements	20,000	20,000	7,538	(12,462)	-62%	0	Works to be completed by June 2021.
Litis Stadium & Britannia Res End of Le	120,000	40,000	42,289	2,289	6%	78,547	Works to be completed by June 2021.
Braithwaite Park - Rope Bridge	14,250	14,250	0	(14,250)	-100%	0	Expense incorrectly costed to operating account, to be transferred in April 2021.
Greening Plan - Coogee St Car Park	30,000	0	0	0	0%	0	Works to be scheduled.
Greening Plan - Russell Avenue	15,000	0	0	0	0%	0	Works to be scheduled.
Greening Plan - Howlett Street	15,000	0	0	0	0%	0	Works to be scheduled.
Greening Plan - Little Russell Street	10,000	0	0	0	0%	0	Works to be scheduled.
RETICULATION							
Britannia Reserve - renew groundwater bore (south) No,40	45,000	0	40,381	40,381	100%	0	Works completed.
Kylla Park - replace irrigation cubicle	15,000	15,000	0	(15,000)	-100%	0	Works to be scheduled.
Auckland/Hobart Street Reserve - replace irrigation	50,000	0	0	0	0%	0	Works to be scheduled.
Auckland/Hobart St Res Renew Inground Irrigation	50,000	0	0	0	0%	0	Works to be scheduled.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21
AS AT 31 MARCH 2021**

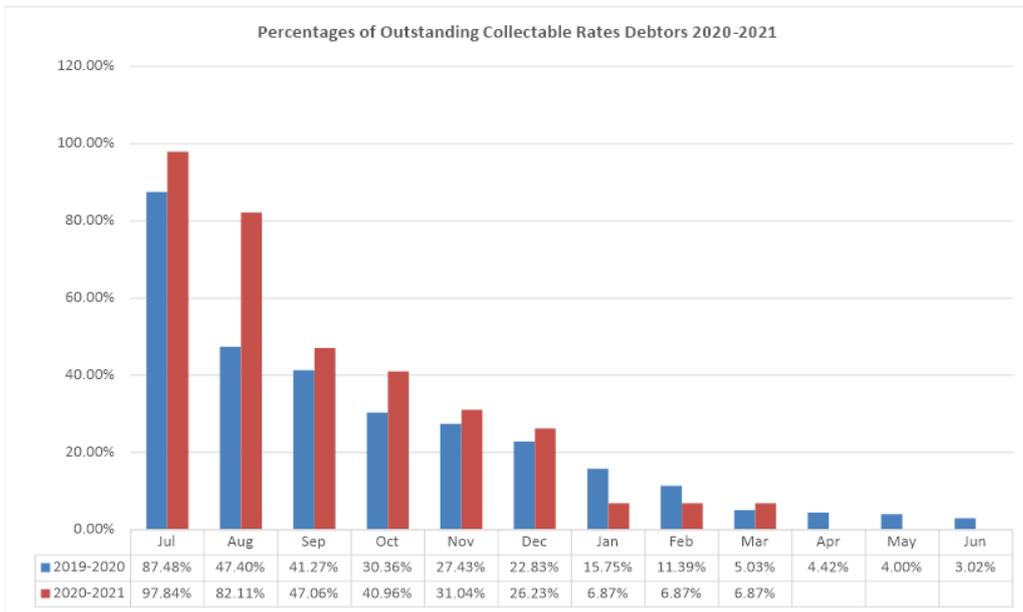
Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary	
PARKS FURNITURE								
Brentham Street Reserve - Lighting	70,000	0	0	0	0%	0	Seeking quotes.	
Miscellaneous Park - LED Lighting	50,000	0	0	0	0%	10,422	Seeking quotes.	
Brittania Reserve – Floodlight Repair	741,444	0	0	0	0%	0	Project in design phase.	
STREET FURNITURE								
Bus Shelter Replacement	20,000	0	0	0	0%	0	Project in design phase.	
Bus Shelter-William St	15,000	0	4,465	4,465	100%	2,325	Works completed.	
FOR INFRASTRUCTURE ASSETS	6,332,790	2,995,313	2,438,022	-	557,291	-	10	424,399
PLANT & EQUIPMENT ASSETS								
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME								
Light Fleet - Annual Changeover	190,000	190,000	170,780	(19,220)	-10%	28,200	Fleet replacement programme progressing as planned.	
MAJOR PLANT REPLACEMENT PROGRAMME								
Single Axle Tipper Truck	138,550	138,550	138,550	(0)	0%	0	Truck delivered in July 2020.	
MISCELLANEOUS								
Parking Sensors Pilot Project	11,810	0	0	0	0%	0	Project scope changed, funds to be returned as surplus.	
Water and Energy Efficiency Initiatives	38,452	25,000	0	(25,000)	-100%	8,573	Associated projects not commenced as yet.	
Parking Machines Asset Replacement Prog	20,000	0	0	0	0%	0	Works to be scheduled.	
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS	398,812	353,550	309,330	(44,220)	-13%	36,773		
FURNITURE & EQUIPMENT ASSETS								
INFORMATION TECHNOLOGY								
Enterprise Applications upgrade	440,000	90,000	91,012	1,012	1%	39,814	Implementation & training of Contracts management module completed. Upgrade of Authority in progress.	
Building Management System software-Admin	120,000	30,000	0	(30,000)	-100%	0	Project not commenced as yet.	
MARKETING & COMMUNICATIONS								
COVID-19 Artwork relief project	525,600	525,600	132,873	(392,727)	-75%	18,500	Monies have started being distributed to the successful applicants.	
Beatty Park Leisure Centre								
Beatty Park Leisure Centre - Non Fixed Assets Renewal	71,500	60,000	3,195	(56,805)	-95%	39,700	Works being completed on a needs basis.	
MISCALLENEOUS								
Miscellaneous Assets Renewal	75,000	56,250	46,728	(9,522)	-17%	16,826	Works in progress at various locations.	
CCTV Renewal Civic and Loftus Precinct	40,000	40,000	7,432	(32,568)	-81%	26,660	Works in progress.	
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS	1,272,100	801,850	281,240	(520,610)	-65%	258,260		
TOTAL CAPITAL EXPENDITURE	13,869,206	7,298,647	4,371,504	(2,927,143)	-40%	2,346,726		

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



Reserve Particulars	Budget Opening Balance 01/07/2020 \$	Actual Opening Balance 01/07/2020 \$	Budget Transfers to Reserve 30/06/2021 \$	YTD Actual Transfers to Reserve 31/03/2021 \$	Budget Interest Earned 30/06/2021 \$	YTD Actual Interest Earned 31/03/2021 \$	Budget Transfers from Reserve 30/06/2021 \$	YTD Actual Transfers from Reserve 31/03/2021 \$	Budget Closing Balance 30/06/2021 \$	Actual Closing Balance 31/03/2021 \$
Asset Sustainability Reserve	5,293,197	5,293,197	1,743,000	1,060,120	61,887	32,973	(2,869,583)	(1,335,509)	4,228,501	5,050,781
Beatty Park Leisure Centre Reserve	101,218	101,218	(0)	0	1,183	631	0	0	102,401	101,849
Cash in Lieu Parking Reserve	1,926,192	1,926,192	6,000	3,986	22,521	11,997	(527,000)	(152,963)	1,427,713	1,789,212
Hyde Park Lake Reserve	159,269	159,269	(0)	0	1,862	992	0	0	161,131	160,261
Land and Building Acquisition Reserve	297,471	297,471	0	0	3,478	1,853	0	0	300,949	299,324
Leederville Oval Reserve	94,069	94,069	0	0	1,100	587	0	0	95,169	94,656
Loftus Community Centre Reserve	36,901	36,901	(0)	0	431	229	0	0	37,332	37,130
Loftus Recreation Centre Reserve	171,525	171,525	51,664	27,800	2,005	1,072	0	0	225,194	200,397
Office Building Reserve - 246 Vincent Street	401,156	401,156	(0)	0	4,690	2,498	(196,000)	(92,706)	209,846	310,948
Parking Facility Reserve	105,607	105,607	0	0	1,235	657	0	0	106,842	106,264
Percentage For Public Art Reserve	488,867	488,867	18,000	59,797	5,716	3,185	(525,600)	(132,873)	(13,017)	418,976
Plant and Equipment Reserve	22,483	22,483	0	0	263	140	0	0	22,746	22,623
State Gymnastics Centre Reserve	110,197	110,197	9,682	4,583	1,288	686	0	0	121,167	115,466
Strategic Waste Management Reserve	997,471	997,471	(0)	0	11,662	6,212	0	0	1,009,133	1,003,683
Tamala Park Land Sales Reserve	340,902	340,902	250,000	0	3,986	2,138	0	0	594,888	343,040
Underground Power Reserve	210,051	210,051	0	0	2,456	1,308	0	0	212,507	211,359
Waste Management Plant and Equipment Reserve	219,949	219,949	0	0	2,572	1,371	0	0	222,521	221,320
POS reserve - Haynes Street	0	0	157,899	157,899	1,870	980	0	0	159,769	158,879
	10,976,525	10,976,525	2,236,245	1,314,185	130,205	69,509	(4,118,183)	(1,714,051)	9,224,792	10,646,168

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



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



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
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%
Minimum Rate					
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	554,422	184.8%
Rates Waiver	0		(145,000)	(127,860)	88.2%
Total Amount Made up from Rates	452,334,281		35,613,430	35,884,992	
Non Payment Penalties					
Instalment Interest @ 5.5%			160,000	161,078	100.7%
Penalty Interest @ 8%			90,000	119,293	132.5%
Administration Charge - \$8 per instalment			160,000	141,834	88.6%
Legal Costs Recovered			0	116	100.0%
			36,023,430	36,307,312	
Other Revenue					
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	36,599,353	
Opening Balance				978,892	
Total Collectable			36,402,184	37,578,245	103.23%
Less					
Cash Received				33,972,026	
Rebates Allowed				1,105,648	
Rates Balance To Be Collected			36,402,184	2,500,372	6.87%
Add					
ESL Debtors				198,134	
Pensioner Rebates Not Yet Claimed				186,940	
ESL Rebates Not Yet Claimed				10,000	
Less					
Deferred Rates Debtors				(115,535)	
Current Rates Debtors Balance				2,779,910	



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

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	1,885	1,885	(224)	189,898	193,444
DEBTOR CONTROL - RUBBISH CHARGES	0	0	0	0	0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	93	0	0	138,328	138,419
DEBTOR CONTROL - PROPERTY INCOME	51,528	32,952	66,408	6,644	157,532
DEBTOR CONTROL - RECOVERABLE WORKS	0	4,230	0	0	4,230
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	0	0	0	0	0
DEBTOR CONTROL - OTHER	45,036	48,801	4,072	110,527	208,465
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	0	0	0
DEBTOR CONTROL - PLANNING SERVICES FEES	200	0	0	1,210	1,410
DEBTOR CONTROL - GST	(169,323)	78,515	0	90,820	12
DEBTOR CONTROL - INFRINGEMENT	109,808	50,901	36,297	1,325,457	1,522,464
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
TOTAL DEBTORS OUTSTANDING AS AT 31/03/2021	39,227	215,344	106,553	1,486,901	1,848,024

ACCRUED INCOME	48,290
ACCRUED INTEREST	35,629
PREPAYMENTS	207,274
TOTAL TRADE AND OTHER RECEIVABLES	2,139,218

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.
04/11/2018	C Caferelli	28,800.00	Breaches of Planning Development Act	On-going discussion to ascertain if the Club qualifies for COV/D-19 relief.
20/10/2020	Department of Education	1,697.70	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.
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	Sent to debt collection agency.
13/10/2020	D Bianchi	16,149.00	Outstanding court costs awarded to COV	\$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
BALANCE OF 90 DAY DEBTORS OVER \$500.00		117,922.55		

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



	Revised Budget	YTD Budget	YTD Actuals	YTD Actuals	Month Actuals	Month Actuals
	2020/21	Mar-21	Mar-21	Mar-20	Mar-21	Mar-20
	\$	\$	\$	\$	\$	\$
ADMINISTRATION						
Revenue	0	0	0	(2,295)	0	0
Expenditure	0	26,465	0	2,951	119	(1,754)
Surplus/(Deficit)	0	26,465	0	656	119	(1,754)
SWIMMING POOLS AREA						
Revenue	1,474,851	1,244,559	1,313,288	1,725,532	116,511	144,750
Expenditure	(3,491,712)	(2,646,848)	(2,744,936)	(3,076,860)	(362,523)	(329,675)
Surplus/(Deficit)	(2,016,861)	(1,402,289)	(1,431,648)	(1,351,328)	(246,012)	(184,925)
SWIM SCHOOL						
Revenue	1,072,146	857,849	999,650	1,197,127	102,765	112,391
Expenditure	(928,770)	(750,082)	(729,399)	(867,982)	(84,378)	(103,732)
Surplus/(Deficit)	143,376	107,767	270,251	329,145	18,387	8,659
CAFÉ						
Revenue	0	0	0	534,731	0	31,007
Expenditure	(34,280)	(34,280)	(35,012)	(610,026)	(4)	(64,576)
Surplus/(Deficit)	(34,280)	(34,280)	(35,012)	(75,295)	(4)	(33,569)
RETAIL SHOP						
Revenue	510,765	425,651	471,451	412,394	44,078	26,733
Expenditure	(312,896)	(262,140)	(317,533)	(290,391)	(40,244)	(18,401)
Surplus/(Deficit)	197,869	163,511	153,918	122,003	3,834	8,331
HEALTH & FITNESS						
Revenue	1,181,798	995,646	1,098,141	1,280,181	130,220	135,659
Expenditure	(1,257,384)	(937,332)	(913,671)	(979,268)	(114,286)	(100,126)
Surplus/(Deficit)	(75,586)	58,314	184,470	300,913	15,933	35,533
GROUP FITNESS						
Revenue	430,656	361,558	399,083	491,014	49,192	51,898
Expenditure	(471,569)	(372,606)	(390,397)	(453,306)	(48,651)	(53,686)
Surplus/(Deficit)	(40,913)	(11,048)	8,686	37,708	541	(1,788)
AQUAROBICS						
Revenue	164,784	142,417	154,643	188,987	18,363	19,878
Expenditure	(133,634)	(100,021)	(96,325)	(117,800)	(10,941)	(12,437)
Surplus/(Deficit)	31,150	42,396	58,318	71,186	7,422	7,440
CRECHE						
Revenue	49,750	41,286	41,046	52,374	4,743	5,016
Expenditure	(237,899)	(176,388)	(185,713)	(244,085)	(20,467)	(26,198)
Surplus/(Deficit)	(188,149)	(135,102)	(144,667)	(191,711)	(15,724)	(21,182)
Net Surplus/(Deficit)	(1,983,394)	(1,184,266)	(935,684)	(756,723)	(215,503)	(183,254)
Less: Depreciation	(1,286,776)	(965,081)	(964,189)	(1,029,279)	(106,934)	(115,419)
Cash Surplus/(Deficit)	(696,618)	(219,185)	28,505	272,556	(108,569)	(67,834)