7.1 FINANCIAL STATEMENTS AS AT 31 AUGUST 2026

Attachments: **1. Financial Statements as at 31 August 2026**

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 31 August 2026 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 31 August 2026.

DELEGATION:

Regulation 34 (4) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month to be presented to Council within 2 months after the end of the relevant month.

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 ended **31 August 2026**:

Note	Description	Page
1.	Statement of Financial Activity by Nature or Type Report	1
2.	Net Current Funding Position	2
3.	Statement of Financial Position	3
4.	Summary of Income and Expenditure by Service Areas	4-6
5.	Capital Expenditure including Funding graph and Capital Works Schedule	7-11
6.	Cash Backed Reserves	12
7.	Receivables: Rates and Other Debtors	13
8.	Beatty Park Leisure Centre Financial Activity	14

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 2026/27 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 August 2026 have been detailed in the variance comments report in **Attachment 1**.

Revenue by Nature or Type (on page 1) is tracking higher than the YTD budgeted revenue by $130,067 (0.2%). The following items materially contributed to this position:

- A favourable variance of $112,953 in Fees and Charges due to timing variance of:
  - $71,096 favourable Building Control and license for swimming pool inspections,
  - $43,377 favourable Waste Service Charges for additional bins, and
  - $20,115 favourable Infringement and Inspectorial Control registration fees, partially offset by;
  - $30,372 unfavourable Health Admin and Food Control in Food premises licences.
- A favourable variance of $36,677 in Interest Earnings due to higher interest rates.
- An unfavourable timing variance of $27,492 in Rates revenue.

Expenditure by Nature or Type (on page 1) is favourable by $331,836 (3.0%). The following items materially contributed to this position:

- $496,682 favourable Employee costs due to a timing variance.
- $46,630 favourable Interest expense due to a timing variance.
- $110,867 unfavourable Other expenditure due to a timing variance.
- $61,081 unfavourable Materials and contracts due to a timing variance.
- $39,528 unfavourable Utility charges due to a timing variance.

Surplus Position

The surplus position brought forward to 2026/27 is $5,312,874 compared to the adopted budget amount of $5,020,537. It is anticipated the actual opening surplus figure will be adjusted after the year end audit has been finalised in November 2026.

The favourable opening surplus position is mainly due to capital carry forwards and a higher brought forward Financial Assistance Grant payment.

An adjustment will be made at Mid-Year Budget Review 2026/27 to reduce the budgeted grant revenue in lieu of the higher brought forward payment and account for capital carry forward amounts.

Content of Statement of Financial Activity

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

1. Statement of Financial Activity by Nature or Type Report (Note 1 Page 1)

   This statement of financial activity shows revenue and expenditure classified by Nature or Type.

2. Net Current Funding Position (Note 2 Page 2)

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

3. Statement of Financial Position (Note 3 Page 3)

   This statement of financial position shows the net current position and the total equity of the City.

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

   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 7-11)

   The full capital works program is listed in detail in Note 5 in **Attachment 1**. The attachment includes a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.

6. Cash Backed Reserves (Note 6 Page 12)

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 August 2026 is $38,258,039.

7. Receivables**:** Rating Information (Note 7 Page 13)

The notices for rates and charges levied for 2026/27 were issued on 23 July 2026. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

	Due Date
First Instalment	28 August 2026
Second Instalment	30 October 2026
Third Instalment	8 January 2027
Fourth Instalment	12 March 2027

At 31 August 2026, the outstanding rates debtors balance was $28,104,441 including Underground Power service charges. The percentage of collectable outstanding service charges and rates at this date were 45.84% and 51.86% respectively.

8. Receivables: Other Debtors (Note 7 Page 13)

Total trade and other receivables at 31 August 2026 were $5,888,655. Below is a summary of the significant items with an outstanding balance over 90 days:

- $2,632,511 relates to unpaid infringements 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.

- $34,810 relates to cash-in-lieu 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.

9. Beatty Park Leisure Centre – Financial Activity report (Note 8 Page 14)

As at 31 August 2026, the Centre reported a net operating surplus of $463,805 against the year-to-date budget surplus of $358,128. The favourable variance is due to expenditure being $113,215 below the year-to-date budget, reflecting timing variances in materials and contracts, employee costs and utilities.

CONSULTATION/ADVERTISING:

Nil.

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:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

We embrace good ideas or innovative approaches to our work to get better outcomes for Vincent and our community.

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction

We deliver our services, projects and programs in the most inclusive, efficient, effective and sustainable way possible

We engage with our community so they are involved in what we are doing and how we are meeting our goals.

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 2026-2031*.

FINANCIAL/BUDGET IMPLICATIONS:

As contained in this report.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE PERIOD ENDED 31 AUGUST 2026

CITY OF VINCENT

	Note	Original Budget	YTD Budget	YTD Actual	YTD Variance	YTD Variance
		2026/27	31/08/2026	31/08/2026		
		$	$	$	$	%
Opening Funding Surplus(Deficit)		**5,020,537**	**5,020,537**	**5,312,874**	**292,337**	**5.8%**
Revenue from operating activities						
Rates		49,212,115	49,212,115	49,184,623	(27,492)	-0.1%
Operating Grants, Subsidies and Contributions		1,830,421	134,170	126,023	(8,147)	-6.1%
Fees and Charges		28,702,196	5,055,362	5,168,315	112,953	2.2%
Interest Earnings		2,957,000	601,946	638,623	36,677	6.1%
Other Revenue		1,957,428	398,396	414,472	16,076	4.0%
Profit on Disposal of Assets		7,443,840	0	0	0	0.0%
		92,103,000	55,401,989	55,532,056	130,067	0.2%
Expenditure from operating activities						
Employee Costs		(38,976,216)	(6,018,063)	(5,521,381)	496,682	-8.3%
Materials and Contracts		(28,937,322)	(4,266,858)	(4,327,939)	(61,081)	1.4%
Utility Charges		(2,462,227)	(313,405)	(352,933)	(39,528)	12.6%
Depreciation on Non-Current Assets		(15,947,839)	0	0	0	0.0%
Interest Expenses		(269,056)	(83,712)	(37,082)	46,630	-55.7%
Insurance Expenses		(861,868)	(143,646)	(143,646)	0	0.0%
Other Expenditure		(1,126,778)	(102,034)	(212,901)	(110,867)	108.7%
Loss on Disposal of Assets		(77,827)	0	0	0	0.0%
		(88,659,133)	(10,927,718)	(10,595,882)	331,836	-3.0%
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	8,353	8,353	0.0%
Add Back Depreciation		15,947,839	0	0	0	0.0%
Service Charges Receivable		572,484	572,484	608,217	35,733	6.2%
Adjust (Profit)Loss on Asset Disposal		(7,366,013)	0	0	0	0.0%
Non-cash amounts excluded from operating activities		9,154,310	572,484	616,570	44,086	7.7%
Amount attributable to operating activities		**12,598,177**	**45,046,755**	**45,552,744**	**505,989**	**1.1%**
Investing Activities						
Non-operating Grants, Subsidies and Contributions		7,557,960	0	450	450	0.0%
Purchase Property, Plant and Equipment	5	(9,405,571)	(467,291)	(502,825)	(35,534)	7.6%
Purchase Infrastructure Assets	5	(15,985,748)	(662,081)	(592,675)	69,406	-10.5%
Proceeds from Joint Venture Operations		6,666,667	0	0	0	0.0%
Proceeds from Disposal of Assets		1,210,827	50,000	111,413	61,413	122.8%
		(9,955,865)	**(1,079,372)**	**(983,637)**	**95,735**	**-8.9%**
Amount attributable to investing activities		**(9,955,865)**	**(1,079,372)**	**(983,637)**	**95,735**	**-8.9%**
Financing Activities						
Principal elements of finance lease payments		(152,912)	(25,486)	(47,676)	(22,190)	87.1%
Repayment of Loans		(1,944,281)	(521,649)	(521,649)	0	0.0%
Transfer to Reserves	6	(8,948,200)	(347,115)	(336,453)	10,662	-3.1%
Transfer from Reserves	6	3,382,544	30,000	27,955	(2,045)	-6.8%
Amount attributable to financing activities		**(7,662,849)**	**(864,250)**	**(877,823)**	**(13,573)**	**1.6%**
Closing Funding Surplus(Deficit)		**0**	**48,123,670**	**49,004,158**	**880,488**	**1.8%**

CITY OF VINCENT

CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 2 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

	Note	YTD Actual	PY Actual
		31/08/2026	31/08/2025
		$	$
Current Assets			
Cash Unrestricted		36,314,703	29,211,128
Cash Restricted		38,258,039	31,581,576
Receivables - Rates	7	28,104,441	33,796,415
Receivables - Other	7	5,888,655	4,510,777
Assets Held for Sale		253,122	0
Inventories		2,043,149	1,200,638
		110,862,109	100,300,535
Less: Current Liabilities			
Payables		(15,385,515)	(11,761,619)
Borrowings		(2,040,718)	(1,777,828)
Provisions - employee		(6,008,540)	(6,042,609)
		(23,434,773)	(19,582,056)
Unadjusted Net Current Assets		**87,427,336**	**80,718,479**
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(38,258,039)	(31,581,576)
Less: Land held for sale		(1,872,905)	(847,173)
Add: Current portion of long term borrowings		1,880,564	1,503,950
Add: Non current portion of lease incentives		374,716	0
Add: Provision for Doubtful Debts reclassified from non-nurrent asset		0	322,479
Add: Restricted cash — non-current contract liabilities		(707,670)	0
Add: Current portion of long term finance lease liabilities		160,154	266,929
		(38,423,178)	(30,335,391)
Adjusted Net Current Assets		**49,004,158**	**50,383,088**

CITY OF VINCENT

CITY OF VINCENT
NOTE 3 - STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

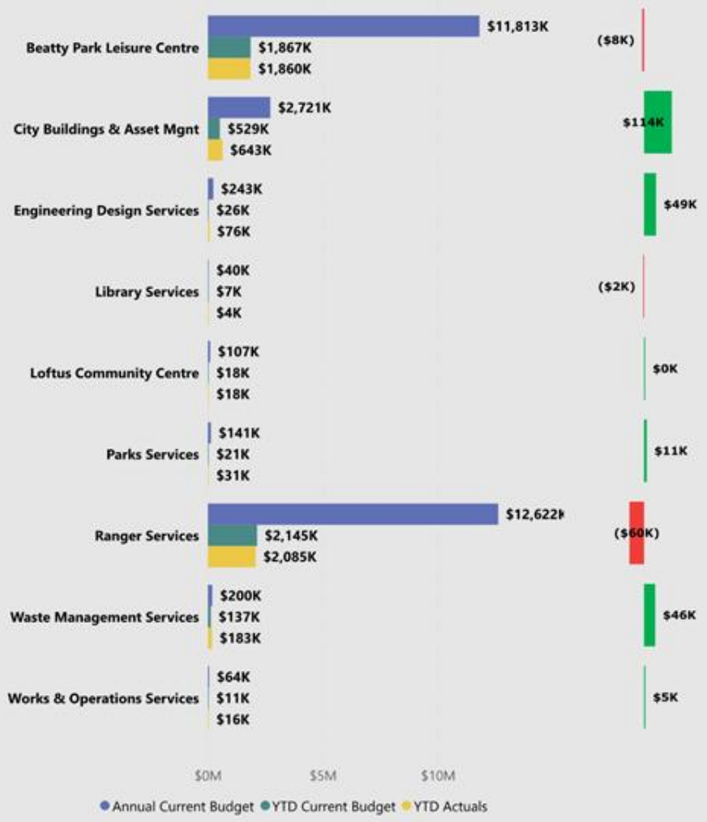
	Note	YTD Actual	PY Actual
		31/08/2026	30/06/2026
		$	$
Current Assets			
Cash Unrestricted		36,314,703	11,376,727
Cash Restricted		38,258,039	37,949,541
Receivables - Rates	7	28,104,441	1,749,947
Receivables - Other	7	5,888,655	6,499,897
Assets Held for Sale		253,122	253,122
Inventories		2,043,149	1,954,496
Total Current Assets		110,862,109	59,783,730
Non-Current Assets			
Receivables - Rates		1,318,810	1,935,380
Receivables - Other		558,922	586,005
Inventories		14,774	14,774
Investment in associate		15,686,564	15,686,564
Property, plant and equipment		253,034,572	252,531,747
Infrastructure		159,053,977	158,572,715
Right of use assets		243,940	243,940
Intangible assets		28,329	28,329
Total Non-Current Assets		429,939,888	429,599,454
Total Assets		**540,801,997**	**489,383,184**
Current Liabilities			
Payables		(15,385,515)	(8,325,824)
Borrowings		(2,040,718)	(2,146,205)
Provisions - employee		(6,008,540)	(6,016,715)
Total Current Liabilities		(23,434,773)	(16,488,744)
Non-Current Liabilities			
Borrowings		(5,912,275)	(7,083,780)
Contract Liabilities		(707,667)	0
Employee related provisions		(518,005)	(518,000)
Total Non-Current Liabilities		(7,137,947)	(7,601,780)
Total Liabilities		**(30,572,720)**	**(24,090,524)**
Net Assets		**510,229,277**	**465,292,660**
Equity			
Retained Surplus		(170,887,758)	(126,259,639)
Reserve Accounts		(38,258,039)	(37,949,541)
Revaluation Surplus		(301,083,480)	(301,083,480)
Total Equity		**(510,229,277)**	**(465,292,660)**

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE
AS AT 31 AUGUST 2026

CITY OF VINCENT

ANNUAL INCOME BUDGET VS ACTUAL	ANNUAL EXPENDITURE BUDGET VS ACTUAL
$0.2M	$0.5M

INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



KEY VARIANCE COMMENTARY
($20,000 and 10%)

Beatty Park Leisure Centre
$130k favourable timing variance on materials and contracts of $73k and employee related costs of $26k and utilities by $22k.

City Buildings & Asset Management
$114k favourable income mainly from hall hire fees income.
$65k favourable expenditure mainly due to timing variance in materials and contracts of $96k, employee related costs of $16k which is partially offset by unfavourable timing variance on utility cost of $33k and other expenditure of $15k.

Engineering Design Services
$49k favourable income mainly due to fees and charges of Obstruction permit of $56k which is partially offset by unfavourable timing variance on advertising fees income of $5k.
$47k favourable expenditure mainly due timing variance on employee related cost of $55k, materials and contracts of $35k which is partially offset by unfavourable timing variance on utilities of $43k.

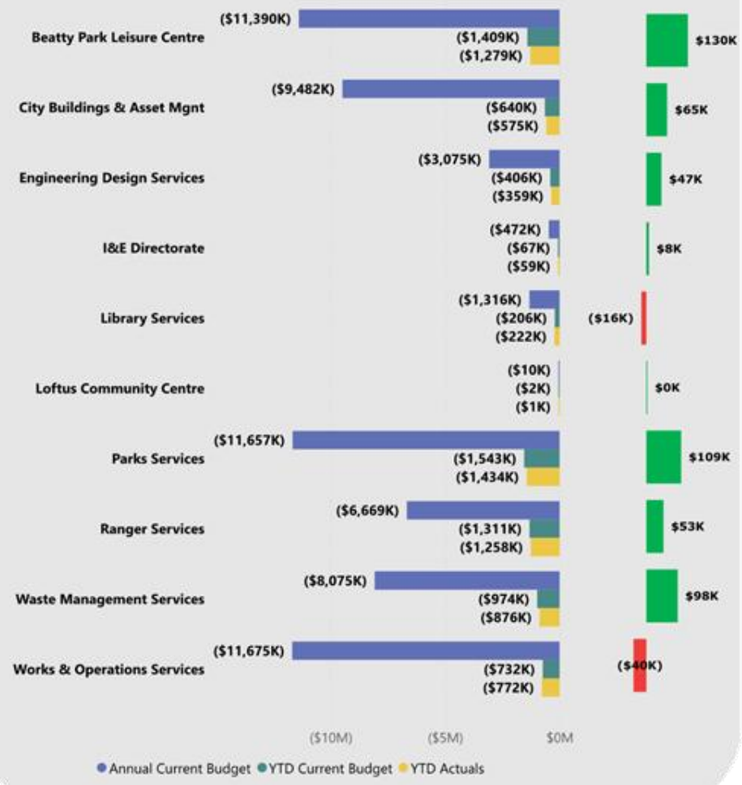
Parks Services
$109k favourable expenditure mainly due to employee related costs of $124k which is partially offset by unfavourable materials and contracts of $34k.

Ranger Services
$60k unfavourable income mainly due to timing variance on fees and charges of $66k which is offset by other revenue of $6k.
$53k favourable expenditure mainly due to timing in equipment maintenance of $51k.

Waste Management Services
$46k favourable income mainly due to rubbish service charge fees.
$98k favourable expenditure mainly due to timing variance in employee related costs of $151k, which is partially offset by unfavourable timing variance on materials and contracts of $76k.

Works and Operations Services
$40k unfavourable expenditure mainly due to timing variance on materials and contracts of $55k which is partially offset by favourable other expenditure of $11k.

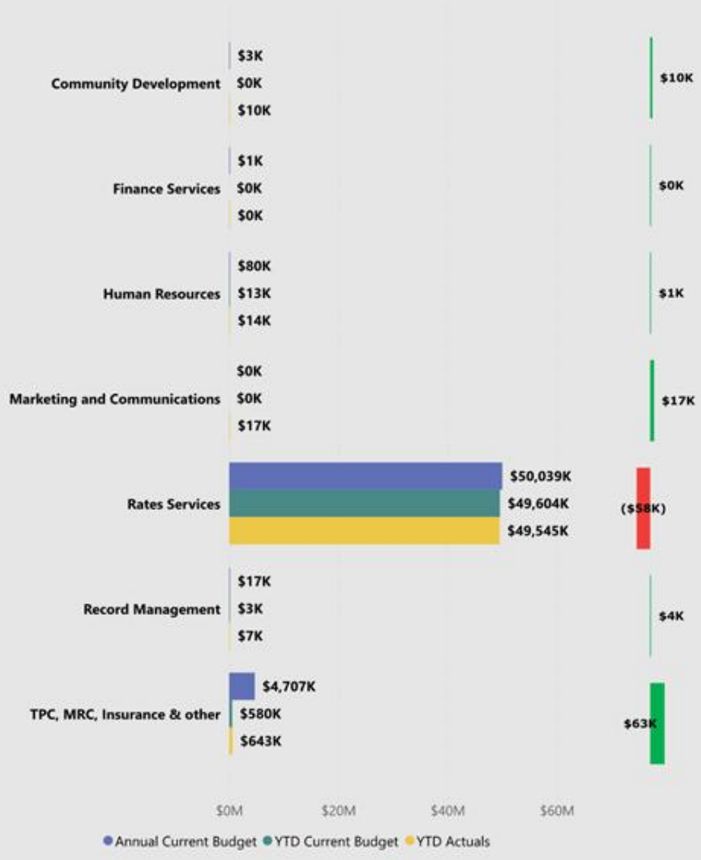
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
COMMUNITY & BUSINESS SERVICES DIRECTORATE
OFFICE OF THE CEO
AS AT 31 AUGUST 2026

CITY OF VINCENT

INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



ANNUAL INCOME BUDGET VS ACTUAL
($0.1M)

ANNUAL EXPENDITURE BUDGET VS ACTUAL
$0.0M

KEY VARIANCE COMMENTARY
($20,000 and 10%)

Community Development
$47k unfavourable expenditure mainly due to overspent in donation/sponsorship of $20k, employee related costs of $14k and materials and contracts of $13k.

Finance Services
$30k favourable expenditure mainly due to timing variance in interest expense.

Information Communication and Technology
$22k unfavourable expenditure mainly due to timing variance in materials and contracts of $31k which is partially offset by employee related costs of $9k.

Marketing and Communications
$66k unfavourable expenditure mainly due to a timing variance in materials and contracts of $82k partially offset by favourable employee related costs of $23k.

Rates Services
$58k unfavourable income mainly due to timing on rates revenue of $27k, interest earnings of $26k and $5k of fees and charges.
$20k favourable expenditure mainly due to timing variance in employee related costs of $21k.

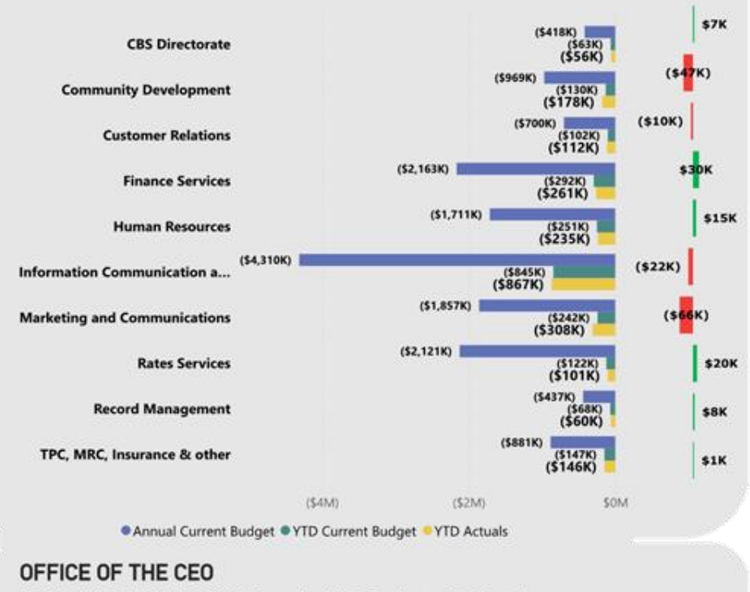
TPC, MRC, Insurance & Other
$63k favourable income in timing variance in interest earnings of $62k.

Chief Executive Officer
$34k unfavourable expenditure mainly due timing variance in subscription expense.

Major Projects
$40k favourable expenditure mainly in employee related costs of $33k.

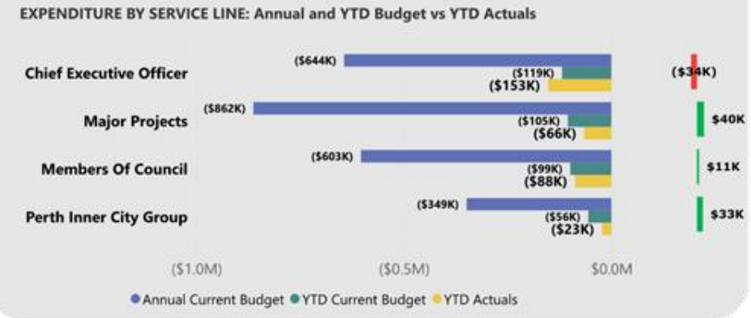
Perth Inner City Group
$33k favourable expenditure mainly due employee related costs of $28k.

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



OFFICE OF THE CEO

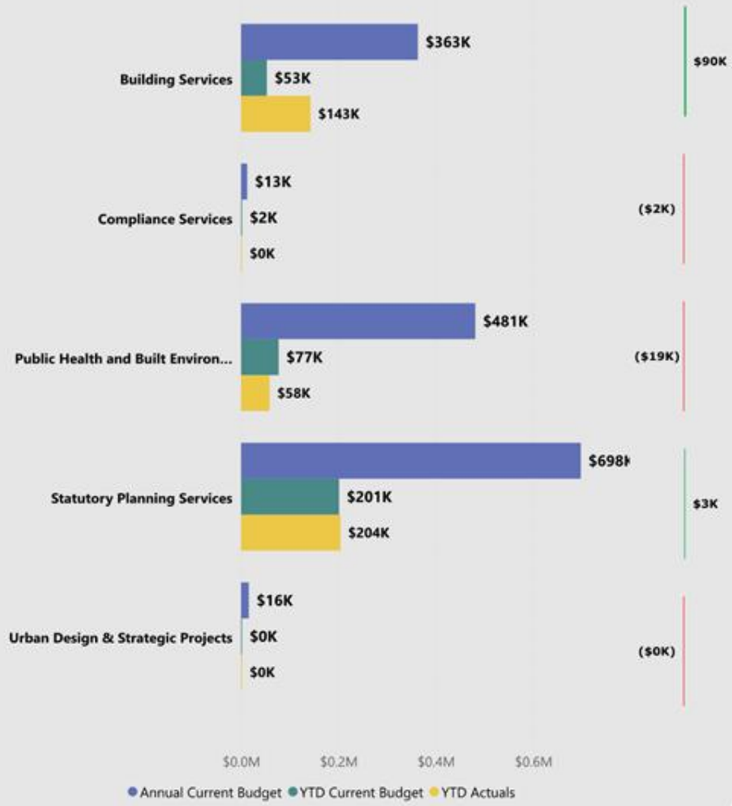
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
STRATEGY AND DEVELOPMENT DIRECTORATE
AS AT 31 AUGUST 2026

CITY OF VINCENT

INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



ANNUAL INCOME BUDGET VS ACTUAL	ANNUAL EXPENDITURE BUDGET VS ACTUAL
$0.1M	$0.2M

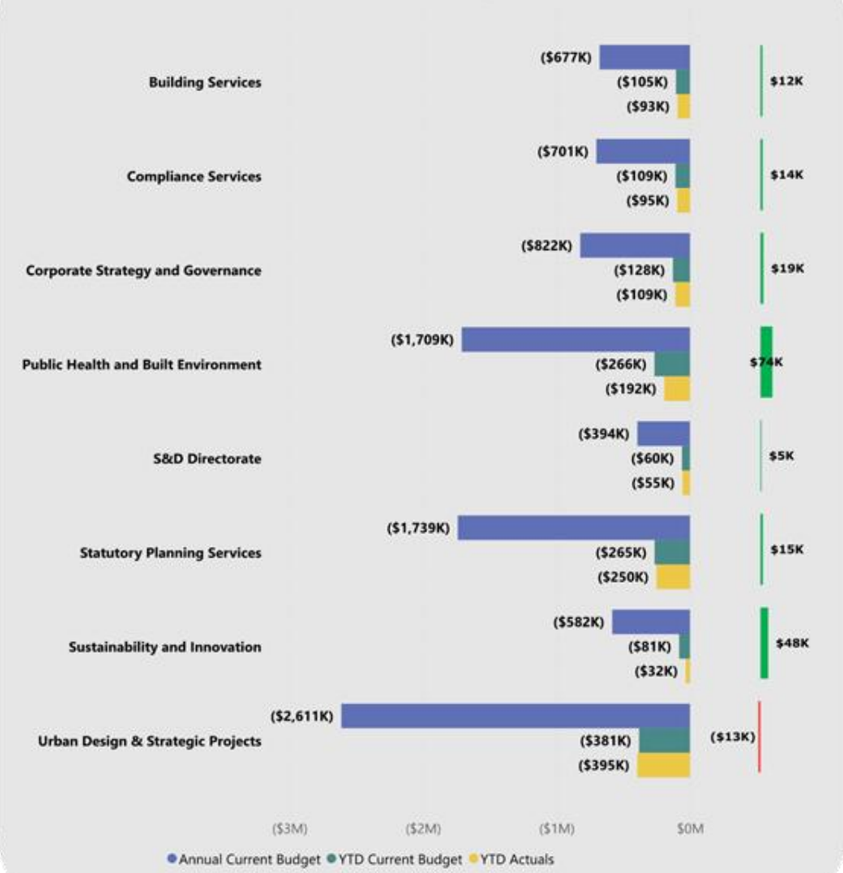
KEY VARIANCE COMMENTARY
($20,000 and 10%)

Building Services
$90k favourable timing variance in swimming pool inspection fees of $71k and Building Licences of $19k.

Public Health and Built Environment
$74k favourable expenditure mainly due to timing variance in materials and contracts of $41k and $29k of employee related costs.

Sustainability and Innovation
$48k favourable expenditure mainly due to timing variance in materials and contracts of $36k and employee related costs of $14k.

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



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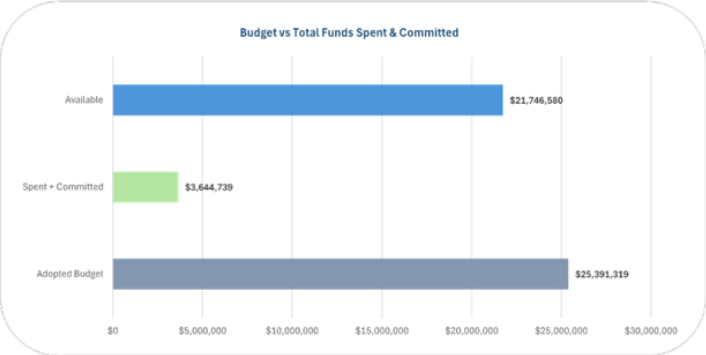
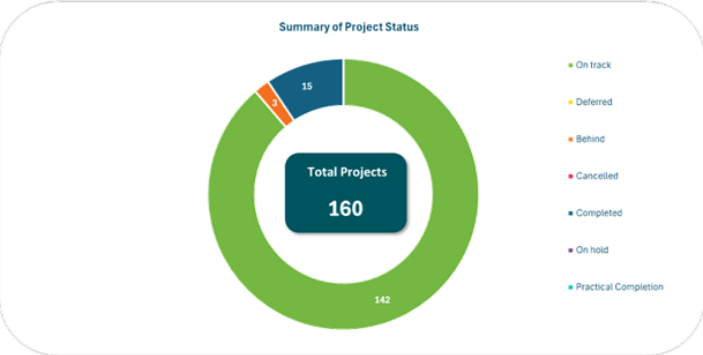
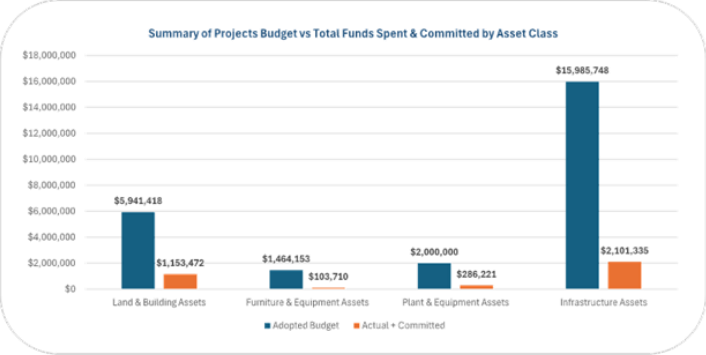
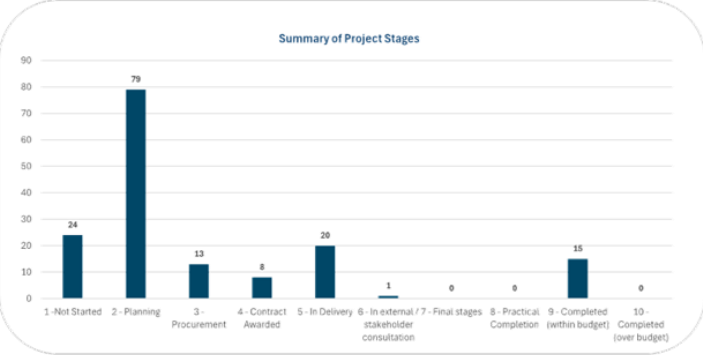
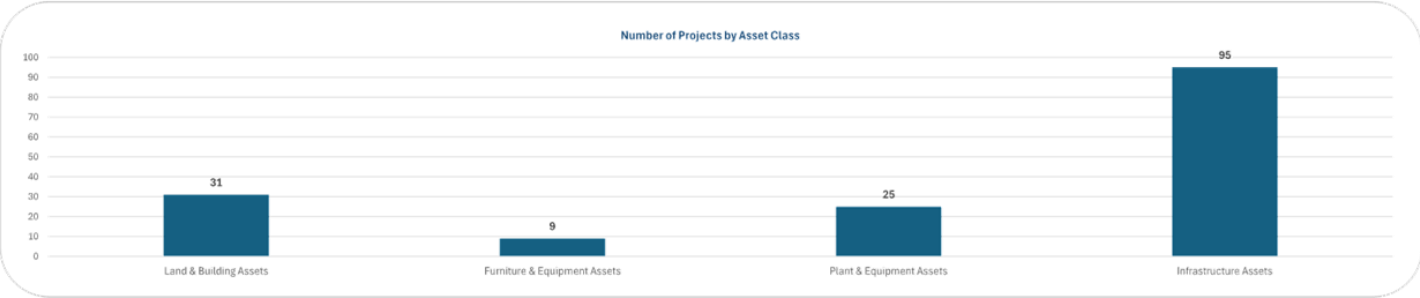
Note 5 — City of Vincent — Capital Expenditure Report as at 31 August 2026











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NOTE 5 — CAPITAL WORKS SCHEDULE

City of Vincent — FY2026/27 — as at 31 August 2026

Project Name	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	Commitment	Stage	Status	Commentary
Land & Building Assets								
Air Conditioning & HVAC Renewal								
Air Con & HVAC Renew - Miscellaneous	100,000	0	0	0	27,797	2 - Planning	On track	Planning and delivering
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	107,760	0	0	0	0	2 - Planning	On track	Planning with Heritage consideration
Beatty Park Leisure Centre - Facilities Infrastruc								
BPLC - Facilities Infrastructure Renewal	300,000	0	0	0	25,642	3 - Procurement	On track	Planning and delivering
BPLC - Mechanical – HVAC Systems Renewal	102,590	0	0	0	0	2 - Planning	On track	In planning
BPLC - Structure – Roof & Building Renewal	125,576	30,000	27,955	2,045	92,858	4 - Contract Awarded	On track	
Beatty Park Leisure Centre - Repair and maintain Heritage Grandstand	25,184	0	0	0	0	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
Beatty Park Leisure Centre – Heritage Grandstand								
BPLC Grandstand - Water Ingress	400,000	0	0	0	0	3 - Procurement	On track	In procurement
Land and Building Asset Renewal Projects								
Admin Building Renewal	100,000	0	0	0	8,476	2 - Planning	On track	
Asbestos Management Plan	50,000	0	0	0	13,900	3 - Procurement	On track	In Planning
Beatty Park Reserve Toilet	277,538	200,000	183,866	16,134	128,397	5 - In Delivery	Behind	Works in progress
DLGSC - HVAC, Plant & Fire Services Renewals	66,998	0	0	0	41,073	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026. Retention monies remain payable upon completion of the DLP.
Forrest Park Reserve Project Design	1,020,000	0	0	0	0	2 - Planning	On track	Waiting on club for design
Halvorsen Halll - Renewal/Upgrade	48,300	0	0	0	0	2 - Planning	On track	
Highgate Child Health Clinic Renewal (Leased Child and Adolescent Health)	3,800	0	0	0	0	1 -Not Started	On track	
Hyde Park - Gazebo Renewal	50,000	0	0	0	0	1 -Not Started	On track	
Lease Property Non Scheduled Renewal	100,000	25,000	10,711	14,289	9,850	2 - Planning	On track	In planning
Leederville Oval - Misc Buildings Renewal	63,754	0	0	0	0	9 - Completed (within budget)	Completed	
Leederville Tennis Club - Accesibility upgrade - Design & Scope	25,000	0	0	0	4,850	5 - In Delivery	On track	In planning
Leederville Tennis Club - Courts	50,000	0	0	0	9,560	2 - Planning	On track	
Library Renewals - Staff Kitchen Facilities inc. Library intenal painting	73,648	10,000	5,903	4,097	352	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
Loftus - Gymnastics WA - Roof Renewal	90,000	0	0	0	0	4 - Contract Awarded	On track	In progress
Mt Hawthorn Com Centre - Roof Renewal	200,000	0	0	0	0	2 - Planning	On track	In planning
Toilet/ facilities upgrade - Loftus Rec Ctr (Belgravia)	2,291	2,291	113,190	-110,899	14,329	5 - In Delivery	On track	Works in progress, carried forward from FY2026
Litis Stadium changeroom redevelopment								
Infrastructure Works - Litis Stadium	19,198	0	0	0	69,404	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026. Retention monies remain payable upon completion of the DLP.
Miscellaneous Asset Renewal (City Buildings)								
City Buildings Painting Renewal	30,000	0	0	0	27,800	2 - Planning	On track	Planning and delivering
Loftus Community Centre - Fire System & Front Door Renewal	40,000	0	0	0	21,820	2 - Planning	On track	
Misc Asset Renewal - City buildings	250,000	100,000	90,409	9,591	129,769	5 - In Delivery	On track	Planning and delivering
Mt Claremont Depot								
Mt Claremont Depot	430,828	0	0	0	29,231	2 - Planning	On track	In Planning
Public Toilet Renewal Program								
Charles Veryard Reserve Clubroom Toilets	195,000	0	0	0	3,500	2 - Planning	On track	In planning
Sullivan Logistics Stadium (Leederville Oval)								
Leederville Oval (Sullivan Logistics Stadium) - Venue Enhancement Project	1,500,000	25,000	2,675	22,325	15,275	2 - Planning	On track	
Water and Energy Efficiency Initiatives								
Water and Energy Efficiency Initiatives	93,953	25,000	17,673	7,327	27,208	5 - In Delivery	On track	Planning and delivering
Land & Building Assets TOTAL	**5,941,418**	**417,291**	**452,382**	**-35,091**	**701,090**			
Furniture & Equipment Assets								
Accessible City Strategy Implementation Program								
Accessible City Strategy Implementation - Capex for future years subject to Cash-in-Lieu Reserve Funds received	260,007	10,000	2,548	7,452	0	5 - In Delivery	On track	
Beatty Park Leisure Centre - Furniture & Equipment								
BPLC - Non Fixed Assets Renewal	65,000	0	0	0	0	1 -Not Started	On track	
BPLC Non-Infrastructure Fixed Asset Renewal	6,015	0	0	0	0	1 -Not Started	On track	
ICT Renewal Program								
ICT Infrastructure Renewal	352,500	0	777	-777	0	2 - Planning	On track	
Miscellaneous Asset Renewal (City Buildings)								
Furniture and Equipment Renewal - (Admin, Library, Depot & Halls)	50,707	10,000	2,619	7,381	0	5 - In Delivery	On track	
Parking Machines Asset Replacement Program								
Parking Infrastructure Renewal Program	272,424	30,000	44,499	-14,499	37,142	5 - In Delivery	On track	
Public Arts Projects								
COVID-19 Artwork relief project	107,500	0	0	0	16,125	6 - In external / stakeholder consultation	On track	Negotiating contract variation
Sports Lighting Renewal Program								
Floodlight Renewal	50,000	0	0	0	0	1 -Not Started	On track	
Loton Park Tennis - Floodlights	300,000	0	0	0	0	3 - Procurement	On track	In procurement
Furniture & Equipment Assets TOTAL	**1,464,153**	**50,000**	**50,443**	**-443**	**53,267**			

NOTE 5 — CAPITAL WORKS SCHEDULE

City of Vincent — FY2026/27 — as at 31 August 2026

Project Name	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	Commitment	Stage	Status	Commentary
Plant & Equipment Assets								
Community Safety Initiatives								
William Street CCTV Installation	90,000	0	0	0	0	1 -Not Started	On track	
Fleet Management Program								
Light Fleet Replacement - Annual Allocation	100,000	0	0	0	0	4 - Contract Awarded	On track	
P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch	50,000	0	0	0	34,991	4 - Contract Awarded	On track	On track
P1271 - Toyota Corolla Hybrid 1GWG752, Ascent Hatch	50,000	0	0	0	34,991	4 - Contract Awarded	On track	On track
P1273 - 1GWH073, Nissan LEAF Ev 18MY	50,000	0	0	0	34,991	4 - Contract Awarded	On track	On track
P1281 - HYUNDI - Ioniq EV Hatch - 1HCJ354 Rangers	50,000	0	0	0	0	2 - Planning	On track	In review
P1284 - Toyota Yaris 1HFJ099	50,000	0	0	0	34,991	4 - Contract Awarded	On track	On track
P1285 - Toyota Yaris Hybrid 1HGJ592	50,000	0	0	0	34,991	4 - Contract Awarded	On track	On track
P1290 - Hyundai Ioniq EV 1HNK941	50,000	0	0	0	0	2 - Planning	On track	In review
P1269 - Toyota Corolla Hybrid 1GVG563	50,000	0	0	0	0	2 - Planning	On track	
P1294 - Subaru Forester Hybrid 1ICF858	50,000	0	0	0	0	2 - Planning	On track	
P1291 - Toyota Corolla Hybrid Hatch 1HRO747	50,000	0	0	0	0	2 - Planning	On track	
P1280 - Toyota Corolla Hybrid 1HBE950	50,000	0	0	0	0	2 - Planning	On track	
P2198 - Nissan Navara 4x2 1GSL453	75,000	0	0	0	0	2 - Planning	On track	
P2208 - Nissan Navara 4X2 2.3 DSL 1GX5038	50,000	0	0	0	0	2 - Planning	On track	
P2216 - Nissan Navara Dual Cab 4x2 Auto 1HKT763	50,000	0	0	0	0	2 - Planning	On track	
P1288 - Toyota Yaris Hybrid 1HMY807	50,000	0	0	0	0	2 - Planning	On track	
P2202 - Nissan Navara King Cab Ttop, 4x2, 2.3 DSL 1JAE267	50,000	0	0	0	0	2 - Planning	On track	
P2214 - Nissan Navara Dual Cab 4x2 Auto 1HKO696	50,000	0	0	0	0	2 - Planning	On track	
P2218 - Toyota HiAce LWB Van 1HPC052	50,000	0	0	0	0	2 - Planning	On track	
P2219 - Ford Ranger Dual Cab 4x2 1HZN690	50,000	0	0	0	0	2 - Planning	On track	
P2220 - Ford Ranger Dual Cab 4x2 1IAD198	50,000	0	0	0	0	2 - Planning	On track	
P2186 - Fiat Dobl 1.6L MTA SWB\LR VAN 1GEA133	50,000	0	0	0	0	2 - Planning	On track	
P1287 - Toyota Camry Hybrid 1HMY806	50,000	0	0	0	0	2 - Planning	On track	
Major Plant Replacement Program								
Heavy Fleet Replacement Program	685,000	0	0	0	111,266	2 - Planning	On track	In planning
Plant & Equipment Assets TOTAL	**2,000,000**	**0**	**0**	**0**	**286,221**			
Infrastructure Assets								
Accessible City Strategy Implementation Program								
Wayfinding Implementation Plan - Stage 1	125,800	0	0	0	0	1 -Not Started	On track	
Banks Reserve								
Heritage Recognition Panels - East Perth Power Station	1,950	0	0	0	5,550	5 - In Delivery	On track	
Bicycle Network								
Bicycle Network	250,000	0	1,985	-1,985	0	2 - Planning	On track	In Planning
Bicycle Network - Travel Smart Actions	32,360	0	0	0	0	2 - Planning	On track	In Planning
Bus Shelter Replacement and Renewal Program								
Bus Shelters - Replace & Upgrade	65,101	0	0	0	20,390	2 - Planning	On track	In Planning
Car Parking Upgrade/Renewal Program								
Accessibility audits and proposed project implementation	100,000	0	0	0	0	1 -Not Started	On track	
Car Park Renewal	200,000	0	0	0	0	2 - Planning	On track	In Planning
Leederville Village Car Park - Renew/Upgrade	104,000	0	0	0	0	1 -Not Started	On track	
Footpath Upgrade and Renewal Program								
Footpath Upgrade and Renewal Program	260,750	0	0	0	10,909	2 - Planning	On track	In Planning
Gully Soak-well and Minor Drainage Improvement Pro								
Catchment Drainage Improvements	800,000	100,000	94,929	5,071	90,767	5 - In Delivery	On track	Works in progress
Oxford Street Reserve Redevelopment								
Oxford Street Reserve Redevelopment	25,000	0	0	0	0	1 -Not Started	On track	
Parks Eco-Zoning Program								
Monmouth Street	8,136	0	0	0	0	1 -Not Started	Behind	
Parks Eco-Zoning - General Provision	38,240	0	246	-246	0	2 - Planning	On track	
Parks Fencing Renewal Program								
Britannia Road Reserve - Renew Perimeter Bollards	100,000	0	0	0	95,000	3 - Procurement	On track	In procurement
Menzies Park - Renew Perimeter Bollards	100,000	0	0	0	95,000	3 - Procurement	On track	In procurement
Parks Greening Plan Program								
Greening plan	382,282	42,472	8,229	34,244	13,870	5 - In Delivery	On track	Works in progress
Post PSHB Restoration Works	410,000	100,000	70,562	29,438	111,612	5 - In Delivery	On track	Works in progress
Parks Infrastructure Upgrade & Renewal Program								
Birdwood Square Floodlight Renewal	356,515	0	1,750	-1,750	46,644	5 - In Delivery	Behind	Works in progress
Infrastructure Upgrade/Renewl Proram - General Provision	0	0	2,638	-2,638	0	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
Menzies Park Floodlights Upgrade	437,963	100,000	55,785	44,215	0	5 - In Delivery	On track	Works in progress
Multicultural Federation Gardens - Renew Gazebo	35,000	0	0	0	0	1 -Not Started	On track	
Parks Infrastructure Upgrade & Renewal - BBQ provision	60,000	0	0	0	57,690	3 - Procurement	On track	In procurement
Streetscape - renew furniture	50,000	0	0	0	0	1 -Not Started	On track	
Parks Irrigation Upgrade & Renewal Program								
Britannia Reserve - renew in ground irrigation system and electrical cabinets (x2)	885,000	0	0	0	641,050	3 - Procurement	On track	In procurement
Ellesmere St Res - renew in fround irrigation system	50,000	0	0	0	0	1 -Not Started	On track	
Leederville Oval – Install new iron filter	250,000	0	0	0	0	3 - Procurement	On track	In procurement
Parks Irrigation Upgrade and Renewal Program								
Groundwater Bore and Pump Renewal - General Provision	139,644	10,000	15,620	-5,620	0	5 - In Delivery	On track	

NOTE 5 — CAPITAL WORKS SCHEDULE

City of Vincent — FY2026/27 — as at 31 August 2026

Project Name	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	Commitment	Stage	Status	Commentary
Parks Lighting Renewal Program								
Axford Park Lighting Upgrade	6,916	0	0	0	0	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
Lighting Renewal Program - General Provision	104,000	9,210	0	9,210	16,785	2 - Planning	On track	In planning
Parks Pathways Renewal Program								
Forrest Park - Re-asphalt Existing Bitumen Pathways	100,000	0	0	0	0	2 - Planning	On track	
Hyde Park Re-asphalt Pathways	50,000	0	0	0	0	1 -Not Started	On track	
Pathways Renewal Program - General Provision	50,000	0	9,091	-9,091	0	2 - Planning	On track	
Weld Square - Re-asphalt existing pathways	60,000	0	0	0	0	2 - Planning	On track	
Parks Playground / Exercise Equipment Upgrade & Re								
AFL Goals Renewal Program	15,000	0	0	0	5,500	3 - Procurement	On track	
Birdwood softfall	150,000	0	0	0	0	3 - Procurement	On track	In procurement
Britannia Road Reserve - Renew Playground Equipment and Softfall (south)	20,000	0	0	0	0	9 - Completed (within budget)	Completed	Project partially completed, carried forward from FY2026
Charles Veryard Res - playground and soft fall replacement	150,000	0	0	0	0	3 - Procurement	On track	In procurement
Cricket Practice Net Renewal Program	100,000	0	0	0	0	1 -Not Started	On track	
Cricket Wicket Renewal Program	6,187	0	0	0	0	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
Forrest Park - Replace Playground Shade Sail	18,000	0	0	0	0	2 - Planning	On track	
Forrest Park - replace playground and softfall	160,000	0	0	0	0	3 - Procurement	On track	In procurement
Hyde Park - renew playground and softfall (West)	820,377	0	0	0	29,623	2 - Planning	On track	In planning
Leased Properties Playground Renewal - General Provisions	100,000	100,000	100,000	0	0	5 - In Delivery	On track	Works in relation to Highgate Kindy playground and softfall upgrade
Multicultural Federation Gardens - Renew Playground Equipment	100,000	0	0	0	0	2 - Planning	On track	In planning
Playground/Exer Equip Renewal Program - General Provision	31,140	0	0	0	0	1 -Not Started	On track	
Public Open Space Strategy Implementation Plan								
Public Open Space Strategy Implementation	31,800	18,303	12,774	5,529	4,637	5 - In Delivery	On track	
Rights of Way Rehabilitation Program								
Rights of Way Rehab Program	19,100	20,000	21,091	-1,091	0	2 - Planning	On track	In Planning
Ritz Lane (835m2)	41,000	0	0	0	0	2 - Planning	On track	
R.O.W. 169 (Hope St to End)	24,700	0	0	0	0	2 - Planning	On track	
R.O.W. 68 (Alma Rd to ROW 70)	12,000	0	0	0	0	2 - Planning	On track	
R.O.W. 180 (Sekham St to ROW 198)	10,530	0	0	0	0	2 - Planning	On track	
R.O.W. 19 (Start to ROW 20)	10,920	0	0	0	0	2 - Planning	On track	
Randell Place (Randell St to Cul-De-Sac)	33,150	0	0	0	0	2 - Planning	On track	
R.O.W. 44 (ROW 43 to Leake St)	34,125	0	0	0	0	2 - Planning	On track	
R.O.W. 73 (Claverton St to ROW 74)	46,475	0	0	0	0	2 - Planning	On track	
Road Maintenance Programs – Federal Black Spot								
Federal Blackspot Program	295,000	0	0	0	6,991	2 - Planning	On track	In Planning
Road Maintenance Programs – Local Road Program								
Annual Local Roads Program - bgt to be split	0	0	0	0	51,394	5 - In Delivery	On track	
LRP - Bold Ct (Carr Pl to End)	0	0	79,902	-79,902	3,654	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
LRP - Cavendish St - Lincoln St to Chatsworth Rd	209,883	0	0	0	0	1 -Not Started	On track	
LRP - Franklin St - Oxford St to Melaleuca Ln	39,089	0	0	0	0	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
LRP - Pier Street Service Rd	0	0	24,306	-24,306	57,778	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
LRP - Raglan Rd - Fitzgerald St to Norfolk St	12,788	0	0	0	0	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
LRP - Hutt St (4 Chelmsford Rd to Grosvenor Rd & 3 Raglan Rd to Alma Rd)	125,000	0	0	0	0	2 - Planning	On track	In planning
LRP - 4 Violet St (Charles St - Bulwer St)	94,000	0	0	0	0	2 - Planning	On track	In planning
LRP - Lindsay St (Monger St - Tiverton St) to Brisbane Street	125,000	0	0	0	0	2 - Planning	On track	In planning
LRP - Monmouth Street - William St to Venn St	315,000	0	0	0	0	2 - Planning	On track	
LRP - Wright St - Turner St to Broome St	55,860	0	0	0	0	2 - Planning	On track	
LRP - Little Parry St - Beaufort St to William St	160,000	0	0	0	0	2 - Planning	On track	
LRP - Farr Ave - Swimming Ln to Emmerson St	107,000	0	0	0	0	2 - Planning	On track	
LRP - Albert St - Angove St Culdesac to Vine St	116,000	0	0	0	0	2 - Planning	On track	
LRP - Roundabout/ Intersection - Bourke St to Oxford St	202,140	0	0	0	0	2 - Planning	On track	
Road Maintenance Programs – MRRG								
Annual MRRG Program - bgt to be split	0	0	0	0	0	2 - Planning	On track	In Planning
MRRG - Walcott Street (Beaufort St to Guildford Rd WB)	332,933	0	0	0	0	2 - Planning	On track	In planning
MRRG - Vincent Street (Oxford St to Loftus St NB & SB)	485,078	0	0	0	0	2 - Planning	On track	In planning
MRRG - Scarborough Beach Road (Killarney St to Eucla St NB & SB)	385,112	0	0	0	0	2 - Planning	On track	In planning
MRRG - William Street (Brisbane St to Newcastle St NB & SB)	323,877	0	0	0	0	2 - Planning	On track	In planning
Road Maintenance Programs – Roads to Recovery								
Annual Roads to Recovery Program - bgt to be split	0	0	0	0	0	2 - Planning	On track	In Planning
R2R - Summer St - East Pde to corner of Swan River	362,919	0	0	0	0	2 - Planning	On track	In planning
Road Maintenance Programs – State Black Spot								
Blackspot - Brisbane Street with Smith and Brewer St	2,000	0	0	0	0	9 - Completed (within budget)	Completed	Project completed, carried forward from FY2026
Blackspot - Eton from Haynes Street to SBR intersection and midblock treatments	47,733	0	0	0	38,184	5 - In Delivery	On track	In Planning
State Black Spot Programs scheduled annually	1,093,000	0	0	0	0	2 - Planning	On track	In Planning
Blackspot - Fitzgerald and Newcastle Intersection Upgrade - Stage 1	126,000	0	0	0	0	2 - Planning	On track	In planning

NOTE 5 — CAPITAL WORKS SCHEDULE

City of Vincent — FY2026/27 — as at 31 August 2026

Project Name	Adopted Budget	YTD Budget	YTD Actual	YTD Variance	Commitment	Stage	Status	Commentary
Road Safety Program								
Low Cost Urban Road Safety Program	13,270	0	0	0	0	5 - In Delivery	On track	
Low Cost Urban Road Safety Program - Brisbane & Dangan St	53,800	53,800	48,905	4,895	1,171	9 - Completed (within budget)	Completed	Project Completed
Low Cost Urban Road Safety Program - Edith & Ruth St Speedhumps	61,700	0	0	0	0	2 - Planning	On track	In Planning
Low Cost Urban Road Safety Program - Lake & Ruth St	71,230	0	0	0	0	2 - Planning	On track	In Planning
Robertson Park Development Plan - Stage 1								
Robertson Park Stage 1B - Tennis Centre	977,921	39,445	0	39,445	47,510	2 - Planning	On track	In Planning
Robertson Park Development Plan - Stage 2								
Dog & Leisure park & POS Conversion	330,000	8,843	0	8,843	0	1 -Not Started	On track	
Greening Program - Robertson Park Stage 2	488,595	0	0	0	0	1 -Not Started	On track	
POS Conversion	290,000	0	0	0	0	1 -Not Started	On track	
Public Artwork - Robertson Park Development	180,000	0	0	0	0	1 -Not Started	On track	
Skate Space at Britannia Reserve								
Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	82,265	0	0	0	0	1 -Not Started	On track	
Skate Space at Charles Veryard Reserve								
North Perth/Highgate Skate Park (Election Commitment)	403,125	0	0	0	540	1 -Not Started	On track	
Street Lighting Renewal Program								
Street Lighting Upgrade Program	30,000	0	0	0	0	2 - Planning	On track	In Planning
Traffic Management Improvements								
Minor Traffic Management Improvements	415,269	60,008	44,863	15,145	56,414	2 - Planning	On track	In Planning
Infrastructure Assets TOTAL	**15,985,748**	**662,081**	**592,675**	**69,406**	**1,508,661**			
GRAND TOTAL	**25,391,319**	**1,129,372**	**1,095,499**	**33,873**	**2,549,239**			

BY ASSET CLASS

Asset Class	Adopted Budget	YTD Budget	YTD Actual	% Remaining Budget
Land & Building Assets	5,941,418	417,291	452,382	92.4%
Furniture & Equipment Assets	1,464,153	50,000	50,443	96.6%
Plant & Equipment Assets	2,000,000	0	0	100.0%
Infrastructure Assets	15,985,748	662,081	592,675	96.3%
Total	**25,391,319**	**1,129,372**	**1,095,499**	**95.7%**

FUNDING SUMMARY — FY2026/27

Funding Source	Approved Funding	YTD Funding	Utilised Funding	% Utilised
Own Source Funding - Municipal	14,327,774	1,049,372	955,681	6.7%
Cash Backed Reserves	2,704,758	30,000	27,955	1.0%
Capital Grants, Contributions and Loans	7,557,960	0	450	0.0%
Other (Disposals/Trade In)	800,827	50,000	111,413	13.9%
Total Funding	**25,391,319**	**1,129,372**	**1,095,499**	**4.3%**

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 AUGUST 2026

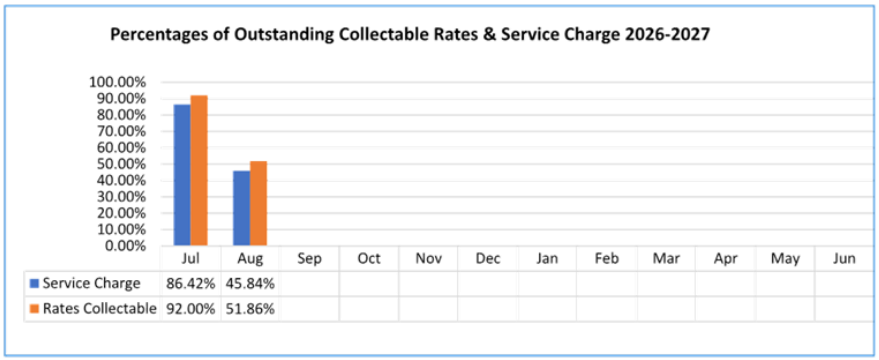
Reserve Particulars	Original Budget Opening Balance 1/07/2026	Actual Opening Balance 1/07/2026	Budget Transfers to Reserve 31/08/2026	YTD Actual Transfers to Reserve 31/08/2026	Budget Interest Earned 31/08/2026	YTD Actual Interest Earned 31/08/2026	Budget Transfers from Reserve 31/08/2026	YTD Actual Transfers from Reserve 31/08/2026	Budget Closing Balance 31/08/2026	Actual Closing Balance 31/08/2026
	$	$	$	$	$	$	$	$	$	$
Asset Sustainability Reserve	10,603,756	10,738,323	44,580	20,250	51,360	64,569	(30,000)	(27,955)	10,669,696	10,795,186
Beatty Park Leisure Centre Reserve	510,258	510,258	0	0	2,471	3,107	0	0	512,729	513,365
Cash in Lieu Parking Reserve	476,819	528,658	0	0	2,310	2,904	0	0	479,129	531,562
Hyde Park Lake Reserve	191,485	191,485	0	0	927	1,165	0	0	192,412	192,650
Land and Building Acquisition Reserve	352,913	352,913	0	0	1,709	2,149	0	0	354,622	355,061
Leederville Oval Reserve	110,906	110,906	0	0	537	675	0	0	111,443	111,581
Loftus Community Centre Reserve	163,355	163,356	0	0	792	996	0	0	164,147	164,351
Loftus Recreation Centre Reserve	243,198	243,198	12,500	12,465	1,178	1,481	0	0	256,876	257,144
Office Building Reserve - 246 Vincent Street	32,268	32,268	0	0	156	196	0	0	32,424	32,464
Parking Facility Reserve	125,399	125,399	0	0	608	764	0	0	126,007	126,164
Percentage For Public Art Reserve	289,061	307,586	0	0	1,400	1,760	0	0	290,461	309,346
POS reserve - General	1,637,641	1,637,641	80,374	47,081	7,933	9,973	0	0	1,725,948	1,694,696
POS reserve - Haynes Street	198,260	198,260	7,822	7,817	961	1,208	0	0	207,043	207,285
State Gymnastics Centre Reserve	102,957	102,847	2,346	2,326	499	627	0	0	105,802	105,801
Strategic Waste Management Reserve	499,886	499,886	16,667	16,667	2,421	3,044	0	0	518,974	519,597
Catalina Land Sales Reserve	18,451,961	18,451,961	0	0	89,377	112,364	0	0	18,541,338	18,564,325
Underground Power Reserve	3,754,597	3,754,597	0	0	18,187	22,864	0	0	3,772,784	3,777,462
	37,744,720	**37,949,542**	**164,289**	**106,606**	**182,826**	**229,847**	**(30,000)**	**(27,955)**	**38,061,835**	**38,258,039**

CITY OF VINCENT
NOTE 7 - RECEIVABLES (RATING & OTHER DEBTORS)
FOR THE MONTH ENDED 31 AUGUST 2026

CITY OF VINCENT

Rates & Service Charge Outstanding

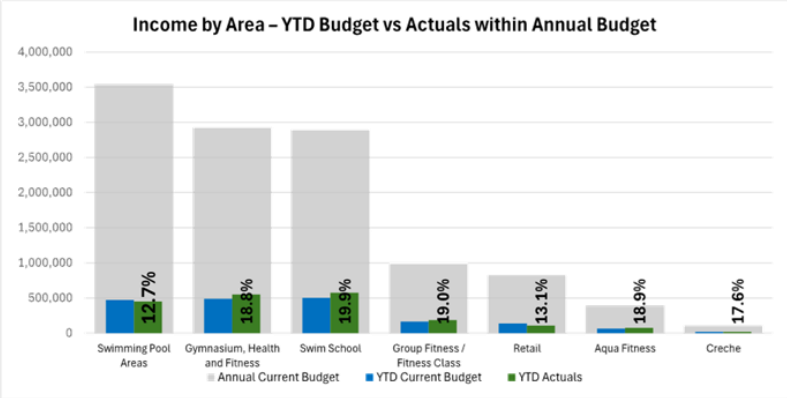
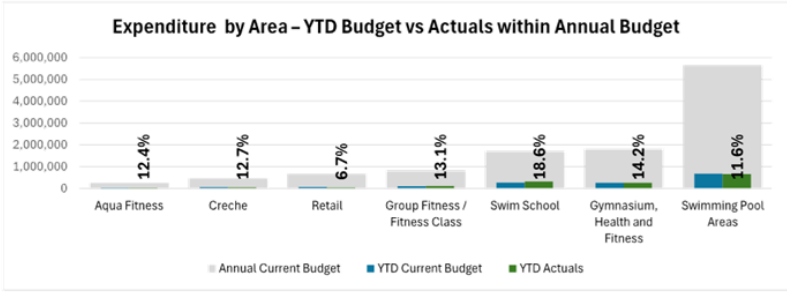
	Total
Balance from Previous Year	1,280,256
Rates Levied - Initial & Interims	49,436,496
Rates Waived	(251,874)
Service Charges Levied	597,146
Non Payment Penalties	347,039
Other Rates Revenue	175,265
Total Rates Collectable	**51,584,329**
Outstanding Rates	26,440,668
Outstanding Service Charge - Current	273,731
ESL Debtors	1,535,659
Total Rebates Not Yet Claimed	29,345
ESL Rebates Not Yet Claimed	4,256
Deferred Rates Debtors	(179,218)
Current Rates Outstanding	**28,104,441**



Receivable - Other Debtors

DESCRIPTION	30 Days	60 Days	90 Days	OVER 90 DAYS	BALANCE
	$	$	$	$	$
DEBTOR CONTROL - HEALTH LICENCES	6,365	4,312	4,345	10,841	25,863
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	34,810	34,810
DEBTOR CONTROL - PROPERTY INCOME	182,647	11,628	10,887	5,872	211,034
DEBTOR CONTROL - RECOVERABLE WORKS	1,478	0	0	(548)	930
DEBTOR CONTROL - POOL FEES	0	0	218	654	872
DEBTOR CONTROL - OTHER	40,840	464	0	46,268	87,572
DEBTOR CONTROL - PLANNING SERVICES FEES	(40)	0	0	449	409
DEBTOR CONTROL - GST	(320,529)	(7,274)	(127,873)	295,411	(160,265)
DEBTOR CONTROL - INFRINGEMENT	208,904	106,625	67,617	2,632,511	3,015,656
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(553,733)	(553,733)
IMPAIRMENT OF RECEIVABLES	0	0	0	(80,078)	(80,078)
TOTAL DEBTORS OUTSTANDING AS AT 31/08/2026	**119,664**	**115,756**	**(44,806)**	**2,392,456**	**2,583,069**
	4.6%	**4.5%**	**-1.7%**	**92.6%**	**100.0%**

ACCRUED INCOME	428,362
ACCRUED INTEREST	1,327,626
GST RECEIVABLE	202,584
LEASE INCENTIVE - CURRENT	162,500
PREPAYMENTS	914,340
RECEIVABLES - EMPLOYEE PROVISIONS - CURRENT	270,174
TOTAL TRADE AND OTHER RECEIVABLES	**5,888,655**

CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL ACTIVITY
AS AT 31 Aug 2026

	Annual Current Budget FY26-27 $	YTD Current Budget Aug-26 $	YTD Actuals Aug-26 $
OPERATING ACTIVITIES			
Revenue			
Revenue	11,812,580	1,867,341	1,859,802
Expenses			
Expenses	(12,060,745)	(1,509,213)	(1,395,998)
Net Operating Surplus/(Deficit)	**(248,165)**	**358,128**	**463,805**
Non-cash amounts excluded	(2,645,325)	(100,141)	(116,557)
Amount attributable to operating activities	**2,397,160**	**458,269**	**580,362**
INVESTING ACTIVITIES			
Capital expenditure	(1,024,365)	(30,000)	(27,955)
Amount attributable to investing activities	**(1,024,365)**	**(30,000)**	**(27,955)**
FINANCING ACTIVITIES			
Repayment of borrowings	(357,675)	(127,370)	(127,370)
Amount attributable to financing activities	**(357,675)**	**(127,370)**	**(127,370)**
Net current assets at Aug 26 - surplus/(deficit)	**1,015,120**	**300,899**	**425,037**