

11.8	FINANCIAL STATEMENTS AS AT 31 OCTOBER 2020
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Attachments: 1. Financial Statements as at 31 October 2020

RECOMMENDATION:

That Council **RECEIVES** the Financial Statements for the month ended 31 October 2020 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 31 October 2020.

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.

The 2019/2020 financials are in the process of being finalised and audited, therefore the balances provided for 2019/2020 are provisional and subject to change.

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending 31 October 2020:

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

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

Revenue by Program is tracking favourable compared to the YTD budget by an amount by \$2,044,800 (42%). The following items materially contributed to this position: -

- A favourable variance of \$215,731 as a result of issuing the food premises licences earlier than anticipated (**Health**);
- A favourable variance of \$769,600 primarily due to an increase in revenue generated from Beatty Park (**Recreation and Culture**);
- A favourable variance of \$1,136,821 due to an increase in revenue generated from parking activities (**Transport**); and
- An unfavourable variance of \$136,430 due to a reduction in interest earnings from term deposits as a result of low interest rates being offered in the market (**General Purpose funding**).

Revenue by Nature or Type is tracking favourable compared to the YTD budget by \$2,032,123 (5%). The following items materially contributed to this position: -

- A favourable variance of \$2,137,866 for revenue generated primarily from operations at Beatty Park and parking facilities within the City (**Fees and charges**).

Expenditure by Program reflects a slight over spend of \$55,184 (0.4%) compared to the year to date budget. The following items materially contributed to this position: -

- A favourable variance of \$145,066 primarily contributed by a timing variance relating to the provision of waste tipping services (**Community Amenities**);
- A favourable variance of \$137,605 primarily contributed by a reduction in vehicle maintenance costs (**Other Property and Services**);
- An unfavourable variance of \$264,864 primarily contributed by employee costs at Beatty Park as a result of operations resuming back to normal (**Recreation and Culture**); and
- An unfavourable variance of \$146,449 primarily contributed by timing variance relating to street tree maintenance works (**Transport**).

Expenditure by Nature or Type reflects a slight over-spend of \$68,486 (0.5%). The following items materially contributed to this position: -

- **Employee costs** reflects an unfavourable variance of \$670,355. This variance is materially contributed by the following areas: -
 - Beatty Park - \$425,000. Staff have been deployed back to work as a result of operations resuming at Beatty Park. This will be adjusted accordingly at the first quarterly budget review in November.
 - Rangers shift allowances and budget phasing variance - \$140,000. This will be reviewed and adjusted accordingly at the November budget review.
- **Materials and contracts** reflect a favourable variance of \$669,658. This is mainly contributed by a timing variance relating to the provision of waste tipping services and other immaterial variances within other areas of the City.

Surplus Position – 2020/2021

The provisional surplus position brought forward to 2020/21 is \$2,963,903 compared to the adopted budget amount of \$1,615,763.

The actual opening surplus figure will be adjusted once the end of year audit has been finalised.

Content of Statement of Financial Activity

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

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

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

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

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

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

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

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 – 46)

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

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

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

	Adopted Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	4,886,398	987,598	335,052	93.1%
Infrastructure Assets	4,199,844	1,163,354	1,298,770	69.1%
Plant and Equipment	346,810	335,000	239,120	31.1%
Furniture and Equipment	1,037,100	165,000	189,455	81.7%
Total	10,470,152	2,650,952	2,062,398	80.3%
FUNDING	Adopted Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	5,237,019	1,485,342	1,452,154	72.3%
Cash Backed Reserves	3,365,850	390,000	217,086	93.6%
Capital Grant and Contribution	1,777,283	712,210	242,192	86.4%
Other (Disposals/Trade In)	90,000	63,400	150,965	-67.7%
Total	10,470,152	2,650,952	2,062,398	80.3%

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 October is \$10,403,469.

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 October 2020 is \$15,805,782 excluding deferred rates (\$231,000) and including ESL debtors and pensioner rebates.

The outstanding rates percentage at 31 October 2020 is 41% compared to 30% for the similar period in 2019/2020. This is primarily contributed by: -

- 324 ratepayers opting to pay their rates weekly, fortnightly or monthly (rates smoothing). This option has been offered for the first time this financial year;

- Administration has also received 24 hardship applications and these ratepayer payments will now be deferred until March 2021; and
- The due date for the second instalment falling in October compared to the due date this year falling in November resulting in a timing variance.

8. Receivables (Note 8 Page 56)

Total trade and other receivables as at 31 October 2020 is \$2,646,071.

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

- \$1,607,730 (89%) relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are sent to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

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

Furthermore, as some of the unpaid infringements are aged, a provisional amount of \$186,666 has been calculated as doubtful debts for the current portion (within 12 months) and a provisional amount of \$196,072 has been calculated as doubtful debts for the non-current portion (greater than 12 months). This treatment is in accordance to the new requirements of the changes in the Accounting standards (AASB 9). This provisional amount is subject to change once the 2019/2020 financial statements have been Audited and finalised.

- \$141,340 (10%) 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.

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.

- Tenancies are being 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, these 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 October 2020, the Centre's operating surplus position is \$226,348 (excluding depreciation) compared to the year to date budgeted deficit amount of \$93,691. This is contributed primarily by the increase in activity relating to swim school and fitness initiatives at the Centre.

10. Explanation of Material Variances

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

In accordance to the above, all material variances as at 31 October 2020 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:

Not applicable.

PUBLIC HEALTH IMPLICATIONS:

Nil.

FINANCIAL/BUDGET IMPLICATIONS:

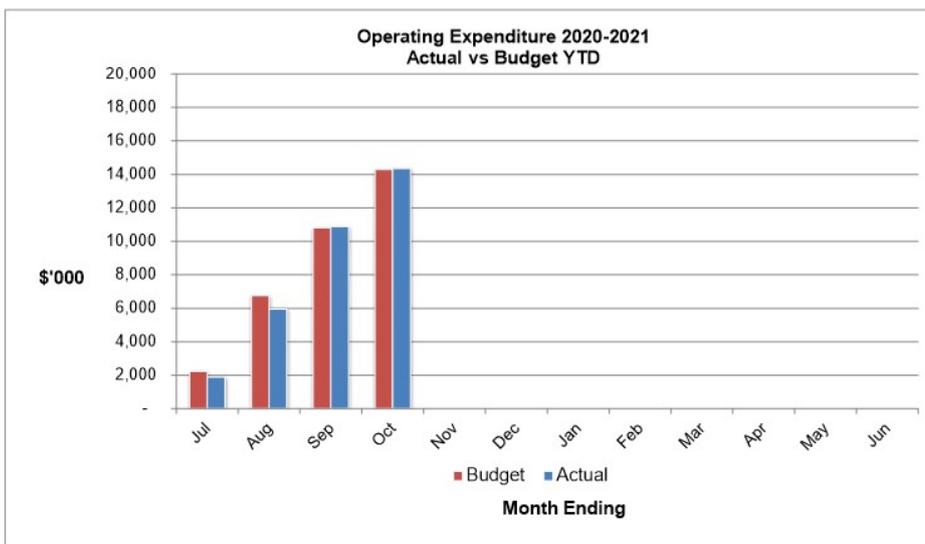
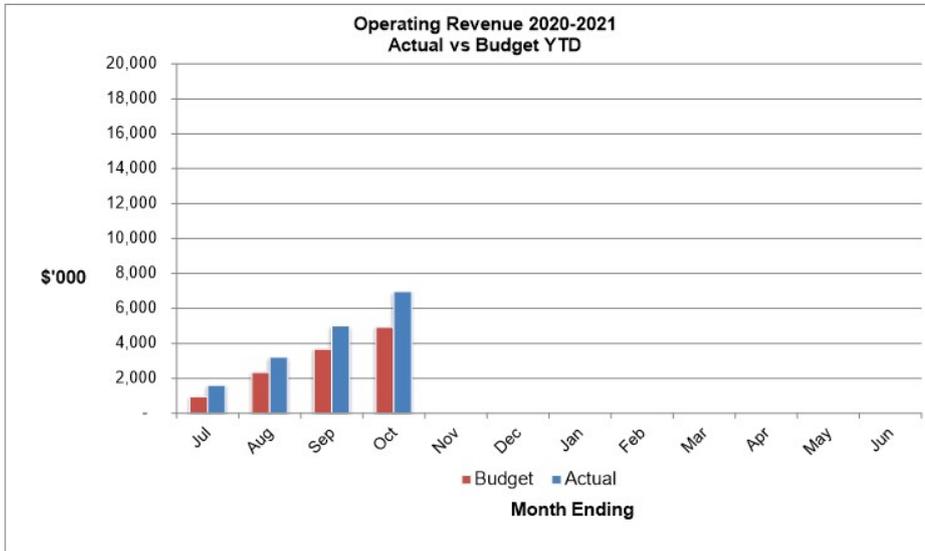
As contained in this report.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM
FOR THE PERIOD ENDED 31 OCTOBER 2020

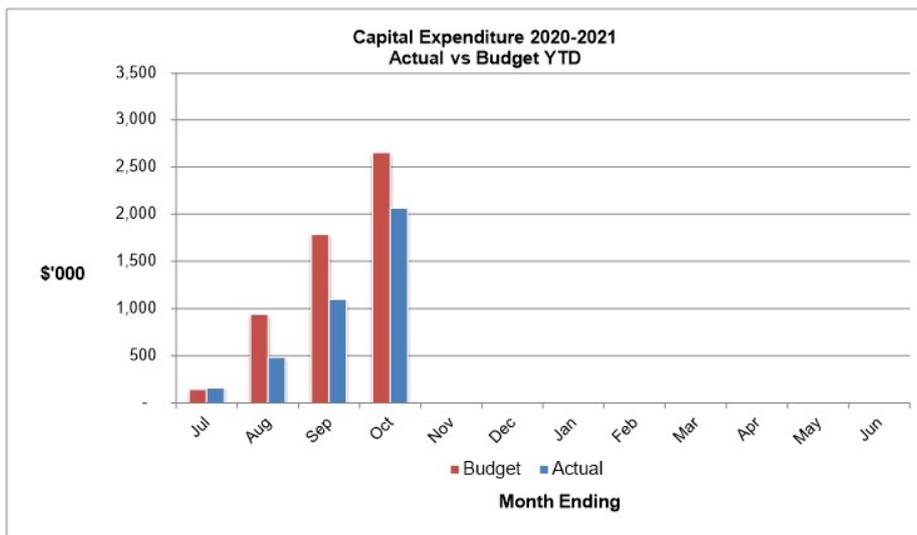
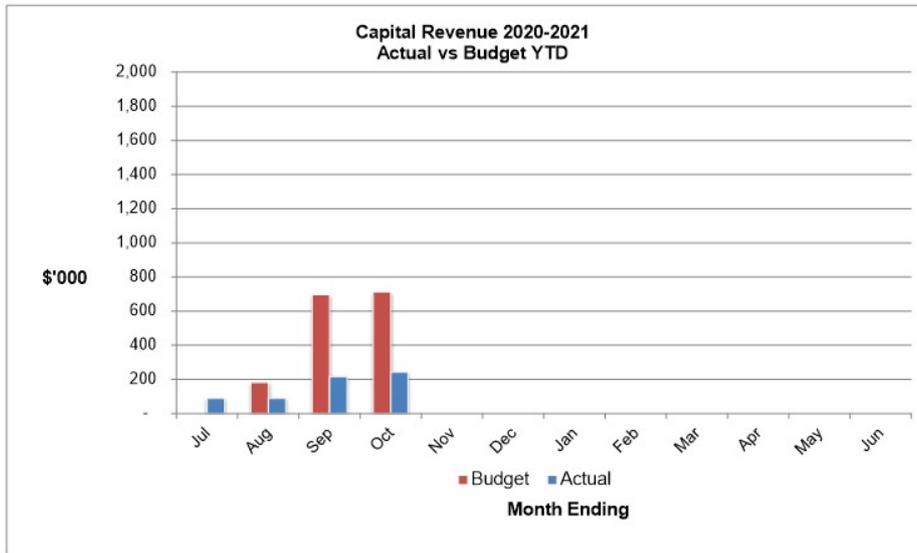


	Adopted Budget 2020/21	YTD Budget 31/10/2020	YTD Actual 31/10/2020	YTD Variance	YTD Variance %
	\$	\$	\$	\$	%
Opening Funding Surplus/(Deficit)	1,615,763	1,615,763	2,963,903	1,348,140	83.4%
Revenue from operating activities					
Governance	43,000	11,668	30,342	18,674	160.0%
General Purpose Funding	1,566,205	737,888	601,458	(136,430)	-18.5%
Law, Order and Public Safety	300,000	107,196	77,365	(29,831)	-27.8%
Health	261,517	107,448	323,179	215,731	200.8%
Education and Welfare	98,647	34,404	39,320	4,916	14.3%
Community Amenities	777,134	469,984	478,345	8,361	1.8%
Recreation and Culture	4,911,558	1,816,037	2,585,637	769,600	42.4%
Transport	4,109,953	1,446,156	2,582,977	1,136,821	78.6%
Economic Services	199,960	67,344	93,462	26,118	38.8%
Other Property and Services	508,388	120,180	151,020	30,840	25.7%
	12,776,362	4,918,305	6,963,105	2,044,800	41.6%
Expenditure from operating activities					
Governance	(3,338,549)	(968,605)	(989,651)	(21,046)	2.2%
General Purpose Funding	(817,358)	(265,118)	(217,739)	47,379	-17.9%
Law, Order and Public Safety	(1,590,766)	(483,475)	(457,783)	25,692	-5.3%
Health	(1,715,207)	(484,311)	(443,815)	40,496	-8.4%
Education and Welfare	(354,944)	(37,868)	(48,338)	(10,470)	27.6%
Community Amenities	(12,202,555)	(3,394,941)	(3,249,875)	145,066	-4.3%
Recreation and Culture	(19,879,577)	(5,018,538)	(5,283,402)	(264,864)	5.3%
Transport	(12,978,459)	(3,048,423)	(3,194,872)	(146,449)	4.8%
Economic Services	(544,015)	(153,794)	(162,387)	(8,593)	5.6%
Other Property and Services	(2,365,855)	(442,335)	(304,730)	137,605	-31.1%
	(55,787,285)	(14,297,408)	(14,352,592)	(55,184)	0.4%
Add Deferred Rates Adjustment	0	0	10,824	10,824	0.0%
Add Back Depreciation	11,875,779	0	0	0	0.0%
Adjust (Profit)/Loss on Asset Disposal	(243,199)	10,659	0	(10,659)	-100.0%
	11,632,580	10,659	10,824	165	1.5%
Amount attributable to operating activities	(31,378,343)	(9,368,444)	(7,378,663)	1,989,781	-21.2%
Investing Activities					
Non-operating Grants, Subsidies and Contributions	1,777,283	712,210	242,192	(470,018)	-66.0%
Purchase Land and Buildings	(4,886,398)	(987,598)	(335,052)	652,546	-66.1%
Purchase Infrastructure Assets	(4,199,844)	(1,163,354)	(1,298,769)	(135,415)	11.6%
Purchase Plant and Equipment	(346,810)	(335,000)	(239,120)	95,880	-28.6%
Purchase Furniture and Equipment	(1,037,100)	(165,000)	(189,456)	(24,456)	14.8%
Proceeds from Joint Venture Operations	250,000	0	0	0	0.0%
Proceeds from Disposal of Assets	90,000	63,400	150,965	87,565	138.1%
Amount attributable to investing activities	(8,352,869)	(1,875,342)	(1,669,240)	206,102	-11.0%
Financing Activities					
Principal elements of finance lease payments	(91,377)	(45,688)	(45,688)	0	0.0%
Repayment of Debentures	(887,431)	(259,843)	(259,840)	3	0.0%
Proceeds from New Debentures	0	0	0	0	0.0%
Transfer to Reserves	(809,450)	(184,624)	(277,527)	(92,903)	50.3%
Transfer from Reserves	4,057,183	1,309,388	850,583	(458,805)	-35.0%
Amount attributable to financing activities	2,268,925	819,233	267,528	(551,705)	-67.3%
Surplus/(Deficit) before general rates	(35,846,524)	(8,808,790)	(5,816,472)	2,992,318	-34.0%
Total amount raised from general rates	35,664,317	35,506,777	35,491,456	(15,321)	0.0%
Closing Funding Surplus/(Deficit)	(182,207)	26,697,987	29,674,984	2,976,997	11.2%

CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - GRAPH
 AS AT 30 OCTOBER 2020



CITY OF VINCENT
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM
 AS AT 30 OCTOBER 2020



CITY OF VINCENT
 NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 FOR THE PERIOD ENDED 31 OCTOBER 2020



	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	35,664,317	35,506,777	35,491,456	(15,321)	0%
Operating Grants, Subsidies and Contributions	794,656	203,367	143,207	(60,160)	-29.6%
Fees and Charges	10,094,536	4,038,325	6,176,191	2,137,866	52.9%
Interest Earnings	663,205	315,704	252,942	(62,762)	-19.9%
Other Revenue	967,463	358,265	390,765	32,500	9.1%
	<u>48,184,177</u>	<u>40,422,438</u>	<u>42,454,561</u>	<u>2,032,123</u>	<u>5.0%</u>
Expenses					
Employee Costs	(22,859,760)	(6,921,225)	(7,591,580)	(670,355)	9.7%
Materials and Contracts	(15,922,056)	(5,566,873)	(4,897,215)	669,658	-12.0%
Utility Charges	(1,501,040)	(465,246)	(417,230)	48,016	-10.3%
Depreciation on Non-Current Assets	(11,875,779)	0	0	0	0.0%
Interest Expenses	(491,960)	(144,923)	(108,684)	36,239	-25.0%
Insurance Expenses	(510,179)	(170,060)	(166,144)	3,916	-2.3%
Other Expenditure	(2,613,208)	(1,015,778)	(1,171,738)	(155,960)	15.4%
	<u>(55,773,982)</u>	<u>(14,284,105)</u>	<u>(14,352,591)</u>	<u>(68,486)</u>	<u>0.5%</u>
	<u>(7,589,805)</u>	<u>26,138,333</u>	<u>28,101,970</u>	<u>1,963,637</u>	<u>7.5%</u>
Non-operating Grants, Subsidies and Contributions	1,777,283	712,210	242,192	(470,018)	-66.0%
Profit on Disposal of Assets	6,502	2,644	0	(2,644)	-100.0%
Loss on Disposal of Assets	(13,303)	(13,303)	0	13,303	-100.0%
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	0	0	0	0.0%
	<u>2,020,482</u>	<u>701,551</u>	<u>242,192</u>	<u>(459,359)</u>	<u>-65.5%</u>
Net result	(5,569,323)	26,839,884	28,344,162	1,504,278	5.6%
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Total other comprehensive income	0	0	0	0	0.0%
Total comprehensive income	(5,569,323)	26,839,884	28,344,162	1,504,278	5.6%

CITY OF VINCENT
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 NOTE 3 - NET CURRENT FUNDING POSITION
 FOR THE PERIOD ENDED 31 OCTOBER 2020



	Note	YTD Actual 31/10/2020 \$	FY Actual 30/06/2020 \$
Current Assets			
Cash Unrestricted		22,104,753	9,108,463
Cash Restricted		10,403,469	10,976,525
Investments		11,000	11,000
Receivables - Rates	7	15,805,782	1,066,726
Receivables - Other	8	2,646,071	2,123,159
Inventories		210,372	185,473
		<u>51,181,447</u>	<u>23,471,346</u>
Less: Current Liabilities			
Payables		(8,038,244)	(6,456,900)
Provisions - employee		(4,326,096)	(4,321,632)
		<u>(12,364,340)</u>	<u>(10,778,532)</u>
Unadjusted Net Current Assets		38,817,107	12,692,814
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(10,403,469)	(10,976,525)
Less: Restricted- Sundry Debtors(Non-Operating Grant)		(600,000)	(600,000)
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		901,163	887,431
Add: Infringement Debtors transferred to non current asset		971,183	971,183
		<u>(9,142,123)</u>	<u>(9,728,911)</u>
Adjusted Net Current Assets		<u>29,674,984</u>	<u>2,963,903</u>

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 OCTOBER 2020



	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Chief Executive Officer						
Chief Executive Officer Expenditure						
Employee Costs	478,873	138,408	141,190	4,782	4%	
Other Employee Costs	25,568	10,070	5,420	(4,850)	-46%	
Other Expenses	120,700	37,720	56,511	21,791	58%	
Chief Executive Officer Expenditure Total	625,139	184,198	206,120	21,922	12%	Budget phasing variance. Expenditure relating to WALGA annual membership fees.
Chief Executive Officer Indirect Costs						
Allocations	(625,139)	(184,198)	(206,120)	(21,922)	12%	
Chief Executive Officer Indirect Costs Total	(625,139)	(184,198)	(206,120)	(21,922)	12%	
Chief Executive Officer Total	0	0	0	0	100%	
Members of Council						
Members Of Council Expenditure						
Employee Costs	88,845	28,741	34,548	7,805	29%	
Other Employee Costs	20,000	8,868	0	(6,868)	-100%	
Other Expenses	352,800	117,278	119,002	1,724	1%	
Members Of Council Expenditure Total	459,245	150,687	153,548	2,861	2%	
Members Of Council Indirect Costs						
Allocations	44,760	11,127	11,751	624	6%	
Members Of Council Indirect Costs Total	44,760	11,127	11,751	624	6%	
Members of Council Total	504,005	161,814	165,299	3,485	2%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 OCTOBER 2020



	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Corporate Strategy and Governance Expenditure						
Corporate Strategy and Governance Expenditure						
Employee Costs	713,547	220,528	238,383	17,855	8%	
Other Employee Costs	12,000	4,000	993	(3,007)	-75%	
Other Expenses	154,950	51,656	29,070	(22,586)	-44%	Favourable variance, however breakdown is individually immaterial.
Operating Projects	52,000	18,500	17,955	1,455	9%	
Corporate Strategy and Governance Expenditure Total	932,497	292,684	286,401	(6,283)	-2%	
Corporate Strategy and Governance Expenditure Total	932,497	292,684	286,401	(6,283)	-2%	
Corporate Strategy and Governance Indirect Costs						
Corporate Strategy and Governance Indirect Costs						
Allocations	383,758	98,422	104,280	5,858	6%	
Corporate Strategy and Governance Indirect Costs Total	383,758	98,422	104,280	5,858	6%	
Corporate Strategy and Governance Indirect Costs Total	383,758	98,422	104,280	5,858	6%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 OCTOBER 2020



	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Human Resources						
Human Resources Revenue						
Revenue	(35,000)	(11,008)	(30,156)	(18,488)	158%	
Human Resources Revenue Total	(35,000)	(11,668)	(30,156)	(18,488)	158%	
Human Resources Expenditure						
Employee Costs	783,726	221,714	294,728	73,014	33%	Timing variance relating to parental leave payment.
Other Employee Costs	152,100	49,420	4,997	(44,423)	-90%	Timing variance relating to employee related initiatives.
Other Expenses	95,829	41,576	24,894	(18,882)	-41%	
Human Resources Expenditure Total	1,011,655	312,710	324,419	11,709	4%	
Human Resources Indirect Costs						
Allocations	(976,655)	(301,042)	(294,263)	6,779	-2%	
Human Resources Indirect Costs Total	(976,655)	(301,042)	(294,263)	6,779	-2%	
Human Resources Total	0	0	0	0	100%	
Information Technology						
Information Technology Expenditure						
Employee Costs	477,253	138,017	147,178	11,161	8%	
Other Employee Costs	6,000	1,500	527	(973)	-65%	
Other Expenses	1,366,900	472,050	565,184	93,134	20%	Timing variance relating to software annual maintenance costs.
Operating Projects	80,000	26,672	14,706	(11,988)	-45%	
Information Technology Expenditure Total	1,933,153	636,239	727,596	91,357	14%	
Information Technology Indirect Costs						
Allocations	(1,933,153)	(636,239)	(727,596)	(91,357)	14%	
Information Technology Indirect Costs Total	(1,933,153)	(636,239)	(727,596)	(91,357)	14%	
Information Technology Total	0	0	(0)	(0)	100%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Records Management						
Records Management Revenue						
Revenue	0	0	(188)	(188)	100%	
Records Management Revenue Total	0	0	(188)	(188)	100%	
Records Management Expenditure						
Employee Costs	288,907	81,772	89,031	7,259	9%	
Other Employee Costs	4,000	107	(141)	(248)	-232%	
Other Expenses	38,650	15,988	4,141	(11,827)	-74%	
Operating Projects	40,000	12,800	3,983	(8,837)	-89%	
Records Management Expenditure Total	369,557	110,647	96,994	(13,653)	-12%	
Records Management Indirect Costs						
Allocations	(369,557)	(110,647)	(96,808)	13,839	-13%	
Records Management Indirect Costs Total	(369,557)	(110,647)	(96,808)	13,839	-13%	
Records Management Total	0	0	(0)	(0)	100%	
Director Community and Business Services						
Director Community and Business Services						
Employee Costs	338,224	95,781	99,405	3,824	4%	
Other Employee Costs	3,871	1,224	790	(434)	-35%	
Other Expenses	4,250	1,412	545	(807)	-91%	
Director Community and Business Services Total	344,145	98,417	100,741	2,324	2%	
Director Community and Business Services Total	344,145	98,417	100,741	2,324	2%	
Director Community and Business Ser Indirect Costs						
Director Community and Business Ser Indirect Costs						
Allocations	(344,145)	(98,417)	(100,741)	(2,324)	2%	
Director Community and Business Ser Indirect Costs Total	(344,145)	(98,417)	(100,741)	(2,324)	2%	
Director Community and Business Ser Indirect Costs Total	(344,145)	(98,417)	(100,741)	(2,324)	2%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Finance Services						
Finance Services Revenue						
Revenue	(800)	(268)	(17,067)	(16,799)	6268%	
Finance Services Revenue Total	(800)	(268)	(17,067)	(16,799)	6268%	
Finance Services Expenditure						
Employee Costs	810,530	231,007	277,618	46,611	20%	Budget phasing variance.
Other Employee Costs	9,100	2,032	2,592	560	28%	
Other Expenses	238,100	36,832	18,858	(17,074)	-49%	Timing variance relating to Audit fees.
Finance Services Expenditure Total	1,057,730	269,871	299,068	29,197	11%	
Finance Services Indirect Costs						
Allocations	(1,056,930)	(269,603)	(282,000)	(12,397)	5%	
Finance Services Indirect Costs Total	(1,056,930)	(269,603)	(282,000)	(12,397)	5%	
Finance Services Total	0	0	0	(0)	100%	
Insurance Premium						
Insurance Premium Expenditure						
Other Expenses	510,179	170,060	166,144	(3,916)	-2%	
Insurance Premium Expenditure Total	510,179	170,060	166,144	(3,916)	-2%	
Insurance Premium Recovery						
Allocations	(510,179)	(170,060)	(166,144)	3,916	-2%	
Insurance Premium Recovery Total	(510,179)	(170,060)	(166,144)	3,916	-2%	
Insurance Premium Total	0	0	0	0		

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Insurance Claim						
Insurance Claim Recoup						
Revenue	(65,000)	(47,250)	(47,357)	(107)	0%	
Insurance Claim Recoup Total	(65,000)	(47,250)	(47,357)	(107)	0%	
Insurance Claim Expenditure						
Other Expenses	5,000	1,052	3,000	1,948	185%	
Insurance Claim Expenditure Total	5,000	1,052	3,000	1,948	185%	
Insurance Claim Total	(60,000)	(46,198)	(44,357)	1,841	-4%	
Mindarie Regional Council						
Mindarie Regional Council Revenue						
Revenue	(122,629)	(54,876)	(64,514)	(9,638)	18%	
Mindarie Regional Council Revenue Total	(122,629)	(54,876)	(64,514)	(9,638)	18%	
Mindarie Regional Council Expenditure						
Other Expenses	32,000	32,000	28,617	(3,383)	-11%	
Mindarie Regional Council Expenditure Total	32,000	32,000	28,617	(3,383)	-11%	
Mindarie Regional Council Total	(90,629)	(22,876)	(35,897)	(13,021)	57%	
General Purpose Revenue						
General Purpose Revenue						
Revenue	(1,023,205)	(320,804)	(224,521)	96,283	-30%	Interest income lower due to low interest rates being offered in the market.
General Purpose Revenue Total	(1,023,205)	(320,804)	(224,521)	96,283	-30%	
General Purpose Revenue Total	(1,023,205)	(320,804)	(224,521)	96,283	-30%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Rates Services						
Rates Services Revenue						
Revenue	(36,207,317)	(35,923,861)	(35,868,393)	55,468	0%	
Rates Services Revenue Total	(36,207,317)	(35,923,861)	(35,868,393)	55,468	0%	
Rates Services Expenditure						
Employee Costs	259,233	80,215	87,188	6,973	9%	
Other Expenses	158,950	85,313	91,367	6,054	7%	
Operating Projects	250,000	62,500	0	(82,500)	-100%	Timing variance relating to financial hardship waivers. Budget phasing to be adjusted accordingly at the November budget review.
Rates Services Expenditure Total	668,183	228,028	178,555	(49,473)	-22%	
Rates Services Indirect Costs						
Allocations	149,175	37,090	39,184	2,094	6%	
Rates Services Indirect Costs Total	149,175	37,090	39,184	2,094	6%	
Rates Services Total	(35,389,859)	(35,658,743)	(35,650,854)	8,089	0%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	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	709,751	219,514	238,722	19,208	9%	
Other Employee Costs	1,000	500	68	(432)	-86%	
Other Expenses	347,643	70,057	57,874	(12,183)	-17%	
Operating Projects	50,000	21,300	10,000	(11,300)	-53%	
Marketing and Communications Expenditure Total	1,108,394	311,371	306,664	(4,707)	-2%	
Marketing and Communications Indirect Costs						
Allocations	367,981	91,477	96,850	5,373	6%	
Marketing and Communications Indirect Costs Total	367,981	91,477	96,850	5,373	6%	
Marketing and Communications Total	1,468,375	402,848	403,514	666	0%	
Art and Culture						
Art and Culture						
Other Expenses	46,000	7,000	14,175	7,175	102%	
Art and Culture Total	46,000	7,000	14,175	7,175	102%	
Art and Culture Indirect Costs						
Allocations	0	0	0	0		
Art and Culture Indirect Costs Total	0	0	0	0		
Art and Culture Total	46,000	7,000	14,175	7,175	102%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Community Partnerships Revenue						
Community Partnerships Revenue	0	0	(498)	(498)	100%	
Revenue	0	0	(498)	(498)	100%	
Community Partnerships Revenue Total	0	0	(498)	(498)	100%	
Community Partnership Expenditure						
Community Partnership Expenditure						
Employee Costs	420,153	130,219	133,280	3,041	2%	
Other Employee Costs	9,430	8,478	1,478	(5,000)	-77%	
Other Expenses	222,000	28,431	13,123	(15,308)	-54%	
Community Partnership Expenditure Total	651,583	165,126	147,859	(17,267)	-10%	
Community Partnership Expenditure Total	651,583	165,126	147,859	(17,267)	-10%	
Community Partnerships Indirect Costs						
Community Partnerships Indirect Costs						
Allocations	231,602	57,818	61,307	3,489	6%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Community Partnerships Indirect Costs Total	231,602	57,818	61,307	3,489	6%	
Community Partnerships Indirect Costs Total	231,602	57,818	61,307	3,489	6%	
Beatty Park Leisure Centre Administration						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(1,321,350)	(612,183)	(809,862)	(197,679)	32%	Operations have commenced back to normal resulting in a favourable variance. Budget to be adjusted accordingly at the November review.
Beatty Park Leisure Centre Admin Revenue Total	(1,321,350)	(612,183)	(809,862)	(197,679)	32%	
Beatty Park Leisure Centre Admin Indirect Revenue						
Allocations	1,321,350	612,183	809,862	197,679	32%	
Beatty Park Leisure Centre Admin Indirect Revenue Total	1,321,350	612,183	809,862	197,679	32%	
Beatty Park Leisure Centre Admin Expenditure						
Employee Costs	740,668	211,033	217,042	6,009	3%	
Other Employee Costs	19,128	8,988	2,888	(6,102)	-68%	
Other Expenses	122,100	27,940	38,347	10,407	37%	
Beatty Park Leisure Centre Admin Expenditure Total	881,896	247,961	258,275	10,314	4%	
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(881,896)	(247,961)	(258,275)	(10,314)	4%	
Beatty Park Leisure Centre Admin Indirect Costs Total	(881,896)	(247,961)	(258,275)	(10,314)	4%	
Beatty Park Leisure Centre Administration Total	0	0	0	0	100%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Beatty Park Leisure Centre Building						
Beatty Park Leisure Centre Building Revenue						
Revenue	(188,988)	(40,801)	(30,104)	10,697	-26%	
Beatty Park Leisure Centre Building Revenue Total	(188,988)	(40,801)	(30,104)	10,697	-26%	
Building Maintenance	399,850	107,299	100,049	(7,250)	-7%	
Ground Maintenance	41,800	14,404	11,914	(2,490)	-17%	
Other Expenses	2,028,257	177,490	184,405	6,915	4%	
Beatty Park Leisure Centre Occupancy Costs Total	2,469,907	299,193	296,368	(2,825)	-1%	
Beatty Park Leisure Centre Indirect Costs						
Allocations	(2,302,941)	(258,392)	(266,284)	(7,872)	3%	
Beatty Park Leisure Centre Indirect Costs Total	(2,302,941)	(258,392)	(266,284)	(7,872)	3%	
Beatty Park Leisure Centre Building Total	0	0	(0)	(0)	100%	
Swimming Pool Areas						
Swimming Pool Areas Revenue						
Revenue	(1,071,600)	(368,982)	(380,946)	(11,964)	3%	
Swimming Pool Areas Revenue Total	(1,071,600)	(368,982)	(380,946)	(11,964)	3%	
Swimming Pool Areas Indirect Revenue						
Allocations	(213,134)	(98,746)	(130,712)	(31,988)	32%	
Swimming Pool Areas Indirect Revenue Total	(213,134)	(98,746)	(130,712)	(31,966)	32%	
Swimming Pool Areas Expenditure						
Employee Costs	621,038	192,768	307,352	114,586	59%	Operations have commenced back to normal resulting in a favourable variance. Budget to be adjusted accordingly at the November review.
Other Employee Costs	16,500	6,647	1,100	(5,547)	-83%	
Other Expenses	133,170	37,902	41,803	3,901	10%	
Swimming Pool Areas Expenditure Total	770,708	237,315	350,254	112,939	48%	
Swimming Pool Areas Indirect Costs						
Allocations	2,487,977	416,187	432,778	16,591	4%	
Swimming Pool Areas Indirect Costs Total	2,487,977	416,187	432,778	16,591	4%	
Swimming Pool Areas Total	1,973,951	185,774	271,375	85,601	46%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Swim School						
Swim School Revenue						
Revenue	(176,500)	(105,538)	(808,866)	(501,128)	475%	Operations have commenced back to normal resulting in a favourable variance. Budget to be adjusted accordingly at the November review.
Swim School Revenue Total	(176,500)	(105,538)	(808,866)	(501,128)	475%	
Swim School Indirect Revenue						
Allocations	(2,511)	(1,163)	(1,458)	(295)	25%	
Swim School Indirect Revenue Total	(2,511)	(1,163)	(1,458)	(295)	25%	
Swim School Expenditure						
Employee Costs	272,792	84,500	301,409	216,909	257%	Operations have commenced back to normal resulting in an unfavourable variance. Budget to be adjusted accordingly at the November review.
Other Employee Costs	6,000	2,250	546	(1,704)	-76%	
Other Expenses	14,250	2,812	9,590	6,778	241%	
Swim School Expenditure Total	293,042	89,562	311,545	221,983	248%	
Swim School Indirect Costs						
Allocations	178,188	36,799	38,440	1,841	4%	
Swim School Indirect Costs Total	178,188	36,799	38,440	1,841	4%	
Swim School Total	290,197	19,660	(258,139)	(277,799)	-1413%	
Café						
Café Revenue						
Revenue	0	0	(5)	(5)	100%	
Café Revenue Total	0	0	(5)	(5)	100%	
Café Indirect Revenue						
Allocations	0	0	0	0		
Café Indirect Revenue Total	0	0	0	0		
Café Expenditure						
Employee Costs	0	0	34,280	34,280	100%	Redundancy payment resulting from the closure of the Café. Budget to be adjusted at the November review.
Other Expenses	0	0	707	707	100%	
Café Expenditure Total	0	0	34,987	34,987	100%	
Café Indirect Costs						
Allocations	0	0	0	0		
Café Indirect Costs Total	0	0	0	0		
Café Total	0	0	34,982	34,982	100%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Retail						
Retail Revenue						
Revenue	(260,000)	(50,000)	(182,017)	(132,017)	264%	Operations have commenced back to normal resulting in a favourable variance. Budget to be adjusted accordingly at the November review.
Retail Revenue Total	(260,000)	(50,000)	(182,017)	(132,017)	264%	
Retail Indirect Revenue						
Allocations	(529)	(245)	(324)	(79)	32%	
Retail Indirect Revenue Total	(529)	(245)	(324)	(79)	32%	
Retail Expenditure						
Employee Costs	41,087	12,730	19,948	7,218	57%	
Other Employee Costs	250	125	0	(125)	-100%	
Other Expenses	123,700	44,890	72,423	27,533	61%	Timing variance relating to stock purchase.
Retail Expenditure Total	165,037	57,745	92,371	34,626	60%	
Retail Indirect Costs						
Allocations	72,922	15,595	16,215	620	4%	
Retail Indirect Costs Total	72,922	15,595	16,215	620	4%	
Retail Total	(22,570)	23,095	(73,755)	(96,850)	-419%	
Health and Fitness						
Health and Fitness Revenue						
Revenue	(45,600)	(19,875)	(47,342)	(27,467)	138%	Operations have commenced back to normal resulting in a favourable variance. Budget to be adjusted accordingly at the November review.
Health and Fitness Revenue Total	(45,600)	(19,875)	(47,342)	(27,467)	138%	
Health and Fitness Indirect Revenue						
Allocations	(731,235)	(338,781)	(447,788)	(109,007)	32%	
Health and Fitness Indirect Revenue Total	(731,235)	(338,781)	(447,788)	(109,007)	32%	
Health and Fitness Expenditure						
Employee Costs	399,625	124,003	201,379	77,376	62%	Operations have commenced back to normal resulting in an unfavourable variance. Budget to be adjusted accordingly at the November review.
Other Employee Costs	8,700	2,550	0	(2,550)	-100%	
Other Expenses	66,500	13,625	20,047	6,422	47%	
Health and Fitness Expenditure Total	474,825	140,178	221,426	81,248	58%	
Health and Fitness Indirect Costs						
Allocations	510,434	101,209	105,254	4,045	4%	
Health and Fitness Indirect Costs Total	510,434	101,209	105,254	4,045	4%	
Health and Fitness Total	208,424	(117,269)	(168,450)	(51,181)	44%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Group Fitness						
Group Fitness Revenue						
Revenue	(30,000)	(15,445)	(28,199)	(12,751)	83%	
Group Fitness Revenue Total	(30,000)	(15,445)	(28,199)	(12,751)	83%	
Group Fitness Indirect Revenue						
Allocations	(248,281)	(115,029)	(152,173)	(37,144)	32%	
Group Fitness Indirect Revenue Total	(248,281)	(115,029)	(152,173)	(37,144)	32%	
Group Fitness Expenditure						
Employee Costs	165,694	61,347	68,063	17,310	34%	
Other Employee Costs	3,500	1,000	151	(849)	-85%	
Other Expenses	62,745	4,602	37,581	32,979	717%	Operations have commenced back to normal resulting in an unfavourable variance. Budget to be adjusted accordingly at the November review.
Group Fitness Expenditure Total	231,939	56,949	106,395	49,446	87%	
Group Fitness Indirect Costs						
Allocations	180,034	28,249	29,368	1,119	4%	
Group Fitness Indirect Costs Total	180,034	28,249	29,368	1,119	4%	
Group Fitness Total	133,692	(45,276)	(44,606)	670	-1%	
Aqua Fitness						
Aqua Fitness Revenue						
Revenue	(12,000)	(5,514)	(5,375)	139	-3%	
Aqua Fitness Revenue Total	(12,000)	(5,514)	(5,375)	139	-3%	
Aqua Fitness Indirect Revenue						
Allocations	(105,180)	(48,730)	(64,465)	(15,735)	32%	
Aqua Fitness Indirect Revenue Total	(105,180)	(48,730)	(64,465)	(15,735)	32%	
Aqua Fitness Expenditure						
Employee Costs	18,295	5,212	7,738	2,520	48%	
Other Employee Costs	450	225	0	(225)	-100%	
Other Expenses	14,800	8,082	1,888	(4,194)	-66%	
Aqua Fitness Expenditure Total	33,545	11,519	9,625	(1,894)	-16%	
Aqua Fitness Indirect Costs						
Allocations	100,317	19,583	20,478	895	5%	
Aqua Fitness Indirect Costs Total	100,317	19,583	20,478	895	5%	
Aqua Fitness Total	16,682	(23,142)	(39,737)	(16,595)	72%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Crèche						
Crèche Revenue						
Revenue	(5,000)	(2,144)	(5,609)	(3,465)	162%	
Crèche Revenue Total	(5,000)	(2,144)	(5,609)	(3,465)	162%	
Crèche Indirect Revenue						
Allocations	(20,480)	(9,489)	(12,553)	(3,064)	32%	
Crèche Indirect Revenue Total	(20,480)	(9,489)	(12,553)	(3,064)	32%	
Crèche Expenditure						
Employee Costs	145,515	45,170	53,217	8,038	18%	
Other Employee Costs	750	375	0	(375)	-100%	
Other Expenses	2,110	780	162	(624)	-79%	
Crèche Expenditure Total	148,375	46,340	53,379	7,039	15%	
Crèche Indirect Costs						
Allocations	89,604	16,142	16,765	623	4%	
Crèche Indirect Costs Total	89,604	16,142	16,765	623	4%	
Crèche Total	212,499	50,849	51,982	1,133	2%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Customer Service Centre						
Customer Services Centre Expenditure						
Employee Costs	550,434	156,959	158,388	1,429	1%	
Other Employee Costs	6,050	2,016	0	(2,016)	-100%	
Other Expenses	24,950	8,484	6,199	(2,285)	-27%	
Customer Services Centre Expenditure Total	581,434	167,459	164,587	(2,872)	-2%	
Customer Services Centre Indirect Costs						
Allocations	(574,520)	(166,290)	(164,587)	1,703	-1%	
Customer Services Centre Indirect Costs Total	(574,520)	(166,290)	(164,587)	1,703	-1%	
Customer Service Centre Total	6,914	1,169	0	(1,169)	-100%	
Library Services						
Library Services Revenue						
Revenue	(12,500)	(4,160)	(3,749)	411	-10%	
Library Services Revenue Total	(12,500)	(4,160)	(3,749)	411	-10%	
Library Services Expenditure						
Employee Costs	975,403	301,713	309,910	8,197	3%	
Other Employee Costs	7,100	2,364	714	(1,650)	-70%	
Other Expenses	101,000	33,680	22,132	(11,548)	-34%	
Library Services Expenditure Total	1,083,503	337,757	332,755	(5,002)	-1%	
Library Services Indirect Costs						
Allocations	416,499	120,959	129,299	8,340	7%	
Library Occupancy Costs Allocations	12,791	2,163	9,177	7,014	324%	
Library Services Indirect Costs Total	432,290	123,122	138,476	15,354	12%	
Library Services Total	1,503,293	456,719	467,482	10,763	2%	
Library Building						
Library Occupancy Costs						
Building Maintenance	94,700	29,214	29,844	430	1%	
Ground Maintenance	5,000	2,500	0	(2,600)	-100%	
Other Expenses	154,584	10,320	5,814	(4,708)	-46%	
Library Occupancy Costs Total	254,264	42,034	35,259	(6,775)	-16%	
Library Indirect Costs						
Allocations	5,753	1,916	2,080	144	8%	
Library Occupancy Costs Recovery	(52,003)	(6,791)	(37,319)	(28,628)	325%	
Library Indirect Costs Total	(46,250)	(6,875)	(35,259)	(28,384)	413%	
Library Building Total	208,014	35,159	0	(35,159)	-100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Loftus Community Centre Revenue						
Loftus Community Centre Revenue						
Revenue	(51,000)	(17,000)	(22,256)	(5,256)	31%	
Loftus Community Centre Revenue Total	(51,000)	(17,000)	(22,256)	(5,256)	31%	
Loftus Community Centre Expenditure						
Loftus Community Centre Expenditure						
Employee Costs	89,828	27,775	43,950	18,175	58%	
Other Employee Costs	1,500	500	0	(500)	-100%	
Building Maintenance	16,272	5,424	0	(5,424)	-100%	
Other Expenses	42,380	13,917	3,892	(10,225)	-73%	
Loftus Community Centre Expenditure Total	149,758	47,616	47,642	26	0%	
Loftus Community Centre Indirect Costs						
Loftus Community Centre Indirect Costs						
Allocations	43,924	12,663	13,531	868	7%	
Loftus Community Centre Indirect Costs Total	43,924	12,663	13,531	868	7%	
Loftus Community Centre Indirect Costs Total	43,924	12,663	13,531	868	7%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Senior and Disability Services Revenue						
Senior and Disability Services Revenue Revenue	(15,500)	(3,875)	0	3,875	-100%	
Senior and Disability Services Revenue Total	(15,500)	(3,875)	0	3,875	-100%	
Senior and Disability Services Expenditure						
Senior and Disability Services Expenditure Other Expenses	20,000	7,500	1,391	(6,109)	-81%	
Senior and Disability Services Expenditure Total	20,000	7,500	1,391	(6,109)	-81%	
Senior and Disability Services Indirect Costs						
Senior and Disability Services Indirect Costs Allocations	0	0	91	91	100%	
Senior and Disability Services Indirect Costs Total	0	0	91	91	100%	
Senior and Disability Services Indirect Costs Total	0	0	91	91	100%	
Director Strategy and Development Services						
Director Strategy and Development Services Employee Costs	316,843	98,030	109,300	11,270	11%	
Other Employee Costs	1,100	388	27	(331)	-90%	
Other Expenses	1,800	800	152	(448)	-75%	
Director Strategy and Development Services Total	319,543	98,998	109,488	10,490	11%	
Director Strategy and Development Services Total	319,543	98,998	109,488	10,490	11%	
Director Strategy and Development Ser Indirect Co						
Director Strategy and Development Ser Indirect Co Allocations	(319,543)	(91,155)	(109,488)	(18,333)	20%	
Director Strategy and Development Ser Indirect Co Total	(319,543)	(91,155)	(109,488)	(18,333)	20%	
Director Strategy and Development Ser Indirect Co Total	(319,543)	(91,155)	(109,488)	(18,333)	20%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Health Administration and Inspection						
Health Administration and Inspection Revenue	(232,020)	(92,325)	(304,342)	(212,017)	230%	Operations have commenced back to normal resulting in a favourable variance. Budget to be adjusted accordingly at the November review.
Health Administration and Inspection Revenue Total	(232,020)	(92,325)	(304,342)	(212,017)	230%	
Health Administration and Inspection Expenditure						
Employee Costs	997,926	308,704	278,732	(29,972)	-10%	
Other Employee Costs	22,815	7,808	2,582	(5,048)	-66%	
Other Expenses	52,750	17,584	5,544	(12,040)	-88%	
Health Administration and Inspection Expenditure Total	1,073,491	333,896	286,837	(47,059)	-14%	
Health Administration and Inspection Indirect Cost						
Allocations	547,292	137,762	142,774	5,012	4%	
Health Administration and Inspection Indirect Cost Total	547,292	137,762	142,774	5,012	4%	
Health Administration and Inspection Total	1,388,763	379,333	425,269	(254,064)	-67%	
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	3,832	4,669	837	22%	
Food Control Expenditure Total	12,500	3,832	4,669	837	22%	
Food Control Total	12,000	3,582	4,669	1,087	30%	
Health Clinics						
Health Clinics Revenue						
Revenue	(28,997)	(14,873)	(18,837)	(3,964)	27%	
Health Clinics Revenue Total	(28,997)	(14,873)	(18,837)	(3,964)	27%	
Health Clinics Expenditure						
Building Maintenance	18,800	6,097	5,198	(800)	-15%	
Ground Maintenance	0	0	1,159	1,159	100%	
Other Expenses	61,507	2,118	2,522	406	19%	
Health Clinics Expenditure Total	80,107	8,213	8,879	666	8%	
Health Clinics Indirect Costs						
Allocations	1,817	608	656	48	8%	
Health Clinics Indirect Costs Total	1,817	608	656	48	8%	
Health Clinics Total	52,927	(6,052)	(9,302)	(3,250)	54%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Statutory Planning Services						
Statutory Planning Services Revenue						
Revenue	(290,987)	(94,800)	(121,447)	(26,787)	28%	Revenue higher than anticipated. Budget to be adjusted in November review.
Statutory Planning Services Revenue Total	(290,987)	(94,660)	(121,447)	(26,787)	28%	
Statutory Planning Services Expenditure						
Employee Costs	1,098,670	339,781	335,616	(4,165)	-1%	
Other Employee Costs	11,074	3,692	2,247	(1,445)	-39%	
Other Expenses	183,980	62,648	26,772	(35,670)	-57%	Timing variance of works resulting in a favourable variance, however breakdown is individually immaterial.
Statutory Planning Services Expenditure Total	1,293,704	406,121	364,635	(41,486)	-10%	
Statutory Planning Services Indirect Costs						
Allocations	551,481	137,474	145,255	7,781	6%	
Statutory Planning Services Indirect Costs Total	551,481	137,474	145,255	7,781	6%	
Statutory Planning Services Total	1,554,198	448,935	388,443	(60,492)	-13%	
Compliance Services						
Compliance Services Revenue						
Revenue	(24,500)	(8,168)	(26,612)	(18,444)	228%	
Compliance Services Revenue Total	(24,500)	(8,168)	(26,612)	(18,444)	228%	
Compliance Services Expenditure						
Employee Costs	444,579	137,515	140,388	2,873	2%	
Other Employee Costs	8,221	2,740	2,388	(354)	-13%	
Other Expenses	67,100	22,384	15,903	(8,481)	-26%	
Compliance Services Expenditure Total	519,900	162,619	158,677	(3,942)	-2%	
Compliance Services Indirect Costs						
Allocations	255,662	64,150	67,956	3,806	6%	
Compliance Services Indirect Costs Total	255,662	64,150	67,956	3,806	6%	
Compliance Services Total	751,062	218,601	200,021	(18,580)	-8%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Policy and Place Services						
Policy and Place Services Revenue						
Revenue	(1,800)	(600)	(478)	122	-20%	
Policy and Place Services Revenue Total	(1,800)	(600)	(478)	122	-20%	
Policy and Place Serv Expenditure						
Employee Costs	1,231,520	381,162	378,410	(2,752)	-1%	
Other Employee Costs	13,600	4,532	3,887	(605)	-15%	
Other Expenses	588,721	43,288	42,042	(348)	-1%	
Policy and Place Serv Expenditure Total	1,831,841	428,982	425,219	(3,763)	-1%	
Policy and Place Services Indirect Cost						
Allocations	672,250	167,621	177,375	9,754	6%	
Policy and Place Services Indirect Cost Total	672,250	167,621	177,375	9,754	6%	
Policy and Place Services Total	2,502,291	596,003	602,116	6,113	1%	
Building Control						
Building Control Revenue						
Revenue	(198,050)	(65,344)	(93,462)	(28,118)	43%	Revenue higher than anticipated. Budget to be adjusted in November review.
Building Control Revenue Total	(198,050)	(65,344)	(93,462)	(28,118)	43%	
Building Control Expenditure						
Employee Costs	317,625	98,328	108,610	10,282	10%	
Other Employee Costs	9,282	3,098	2,212	(884)	-29%	
Other Expenses	10,850	3,620	1,010	(2,810)	-72%	
Building Control Expenditure Total	337,757	105,044	111,832	6,788	6%	
Building Control Indirect Costs						
Allocations	184,258	46,250	49,293	3,043	7%	
Building Control Indirect Costs Total	184,258	46,250	49,293	3,043	7%	
Building Control Total	325,965	85,950	67,663	(18,287)	-21%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Director Infrastructure and Environment Expe						
Director Infrastructure and Environment Expe						
Employee Costs	394,580	112,395	126,207	13,812	12%	
Other Employee Costs	7,518	2,504	3,042	538	21%	
Other Expenses	48,450	1,853	5,625	3,972	240%	
Director Infrastructure and Environment Expe Total	450,528	116,552	134,874	18,322	16%	
Director Infrastructure and Environment Expe Total	450,528	116,552	134,874	18,322	16%	
Director Infrastructure and Environment Indirect						
Director Infrastructure and Environment Indirect						
Allocations	(450,528)	(116,552)	(134,874)	(18,322)	16%	
Director Infrastructure and Environment Indirect Total	(450,528)	(116,552)	(134,874)	(18,322)	16%	
Director Infrastructure and Environment Indirect Total	(450,528)	(116,552)	(134,874)	(18,322)	16%	
Ranger Services Administration						
Ranger Services Administration Revenue						
Revenue	(3,000)	(1,109)	(1,041)	68	-6%	
Ranger Services Administration Revenue Total	(3,000)	(1,109)	(1,041)	68	-6%	
Ranger Services Administration Expenditure						
Employee Costs	2,080,438	592,999	723,422	130,423	22%	
Other Employee Costs	51,034	14,623	9,720	(5,203)	-35%	
Other Expenses	158,000	33,524	47,704	14,180	42%	
Lease Expenses	3,263	1,632	1,631	(1)	0%	
Ranger Services Administration Expenditure Total	2,290,735	643,878	782,478	139,400	22%	
Ranger Services Administration Indirect Costs						
Allocations	(2,287,735)	(641,969)	(781,437)	(139,468)	22%	Ranger shift allowances not accounted for in the budget which will be adjusted in November budget review.
Ranger Services Administration Indirect Costs Total	(2,287,735)	(641,969)	(781,437)	(139,468)	22%	
Ranger Services Administration Total	0	0	(0)	(0)	100%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Fire Prevention						
Fire Prevention Revenue						
Revenue	(1,500)	0	(217)	(217)	100%	
Fire Prevention Revenue Total	(1,500)	0	(217)	(217)	100%	
Fire Prevention Expenditure						
Other Expenses	100	0	0	0		
Fire Prevention Expenditure Total	100	0	0	0		
Fire Prevention Indirect Costs						
Allocations	32,593	9,223	10,866	1,643	18%	
Fire Prevention Indirect Costs Total	32,593	9,223	10,866	1,643	18%	
Fire Prevention Total	31,193	9,223	10,649	1,426	15%	
Animal Control						
Animal Control Revenue						
Revenue	(92,150)	(19,725)	(36,669)	(16,944)	86%	
Animal Control Revenue Total	(92,150)	(19,725)	(36,669)	(16,944)	86%	
Animal Control Expenditure						
Other Expenses	14,500	5,857	6,045	188	3%	
Animal Control Expenditure Total	14,500	5,857	6,045	188	3%	
Animal Control Indirect Costs						
Allocations	260,845	73,813	86,961	13,148	18%	
Animal Control Indirect Costs Total	260,845	73,813	86,961	13,148	18%	
Animal Control Total	183,195	59,945	56,337	(3,608)	-6%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Local Laws (Law and Order)						
Local Laws (Law and Order) Revenue						
Revenue	(153,350)	(73,862)	(39,439)	34,423	-47%	Timing variance relating to work zones licences fees and permits.
Local Laws (Law and Order) Revenue Total	(153,350)	(73,862)	(39,439)	34,423	-47%	
Local Laws (Law and Order) Indirect Costs						
Allocations	417,350	118,100	139,138	21,038	18%	
Local Laws (Law and Order) Indirect Costs Total	417,350	118,100	139,138	21,038	18%	
Local Laws (Law and Order) Total	264,000	44,238	99,699	55,461	125%	
Abandoned Vehicles						
Abandoned Vehicles Revenue						
Revenue	(9,500)	(692)	(1,950)	(1,258)	182%	
Abandoned Vehicles Revenue Total	(9,500)	(692)	(1,950)	(1,258)	182%	
Abandoned Vehicles Expenditure						
Other Expenses	6,000	1,094	645	(449)	-41%	
Abandoned Vehicles Expenditure Total	6,000	1,094	645	(449)	-41%	
Abandoned Vehicles Indirect Costs						
Allocations	365,181	103,337	121,746	18,409	18%	
Abandoned Vehicles Indirect Costs Total	365,181	103,337	121,746	18,409	18%	
Abandoned Vehicles Total	361,681	103,739	120,441	16,702	16%	



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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Inspectorial Control						
Inspectorial Control Revenue						
Revenue	(1,278,250)	(426,197)	(738,972)	(312,775)	73%	Revenue higher than anticipated as a result of more activity within the City. Budget to be adjusted in November budget review.
Inspectorial Control Revenue Total	(1,278,250)	(426,197)	(738,972)	(312,775)	73%	
Inspectorial Control Expenditure						
Other Expenses	843,423	512,782	525,383	12,601	2%	
Inspectorial Control Expenditure Total	843,423	512,782	525,383	12,601	2%	
Inspectorial Control Indirect Costs						
Allocations	2,347,588	664,307	782,651	118,344	18%	
Inspectorial Control Indirect Costs Total	2,347,588	664,307	782,651	118,344	18%	
Inspectorial Control Total	1,912,761	750,892	569,061	(181,831)	-24%	
Car Park Control						
Car Park Control Revenue						
Revenue	(1,430,816)	(522,686)	(916,052)	(393,366)	75%	Revenue higher than anticipated as a result of increased visitor activity within the City. Budget to be adjusted at the November budget review.
Car Park Control Revenue Total	(1,430,816)	(522,686)	(916,052)	(393,366)	75%	
Car Park Control Expenditure						
Ground Maintenance	149,000	41,957	40,853	(1,104)	-3%	
Other Expenses	616,770	105,728	121,476	16,749	15%	
Car Park Control Expenditure Total	765,770	147,683	162,328	14,645	10%	
Car Park Control Total	(665,046)	(375,003)	(753,724)	(378,721)	101%	
Kerbside Parking Control						
Kerbside Parking Control Revenue						
Revenue	(1,262,978)	(459,512)	(913,121)	(453,609)	99%	Revenue higher than anticipated as a result of increased visitor activity within the City. Budget to be adjusted at the November budget review.
Kerbside Parking Control Revenue Total	(1,262,978)	(459,512)	(913,121)	(453,609)	99%	
Kerbside Parking Control Expenditure						
Other Expenses	474,829	89,514	100,695	11,181	12%	
Kerbside Parking Control Expenditure Total	474,829	89,514	100,695	11,181	12%	
Kerbside Parking Control Total	(788,149)	(369,998)	(812,427)	(442,429)	120%	
Dog Pound Expenditure						
Dog Pound Expenditure						
Building Maintenance	1,500	750	332	(418)	-56%	
Ground Maintenance	0	0	24	24	100%	
Dog Pound Expenditure Total	1,500	750	356	(394)	-53%	
Dog Pound Expenditure Total	1,500	750	356	(394)	-53%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
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%	
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Community Connections Revenue Total	(50,000)	(12,500)	0	12,500	-100%	
Community Connections						
Community Connections Expenditure						
Community Connections Expenditure						
Employee Costs	50,558	14,408	15,345	937	7%	
Other Expenses	98,880	40,592	17,211	(23,381)	-58%	Timing variance or works relating to community safety programmes.
Operating Projects	50,000	20,200	1,784	(18,436)	-91%	
Community Connections Expenditure Total	199,438	75,200	34,320	(40,880)	-54%	
Community Connections Indirect Costs						
Community Connections Indirect Costs						
Allocations	23,820	8,810	7,927	1,117	16%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	718	121	515	394	328%	
Community Connections Indirect Costs Total	24,338	6,931	8,442	1,511	22%	
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Community Connections Total	223,776	82,131	42,762	(39,369)	-48%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Engineering Design Services						
Engineering Design Services Revenue						
Revenue	(7,000)	(1,250)	(1,141)	109	-9%	
Engineering Design Services Revenue Total	(7,000)	(1,250)	(1,141)	109	-9%	
Engineering Design Services Expenditure						
Employee Costs	557,507	172,363	177,383	5,020	3%	
Other Employee Costs	32,713	10,611	34,123	23,512	222%	Unfavourable variance as a result of agency labour costs for a position within the section. This will be offset by savings identified from the salaries budgeted for the same position.
Other Expenses	115,950	36,088	34,500	(1,588)	-4%	
Engineering Design Services Expenditure Total	706,170	219,062	246,006	26,944	12%	
Engineering Design Services Indirect Costs						
Allocations	294,990	76,426	82,681	6,255	8%	
Engineering Design Services Indirect Costs Total	294,996	76,426	82,681	6,255	8%	
Engineering Design Services Total	994,166	294,238	327,546	33,308	11%	
Bike Station Expenditure						
Bike Station Expenditure						
Other Expenses	20,000	5,000	280	(4,720)	-94%	
Bike Station Expenditure Total	20,000	5,000	280	(4,720)	-94%	
Bike Station Expenditure Total	20,000	5,000	280	(4,720)	-94%	
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	249,832	169,904	(79,928)	-32%	Timing variance relating to utility services.
Street Lighting Expenditure Total	756,000	249,832	169,904	(79,928)	-32%	
Street Lighting Total	731,500	249,832	169,904	(79,928)	-32%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Bus Shelter						
Bus Shelter Revenue						
Revenue	(64,000)	(13,750)	(5,055)	8,695	-63%	
Bus Shelter Revenue Total	(64,000)	(13,750)	(5,055)	8,695	-63%	
Bus Shelter Expenditure						
Other Expenses	97,005	4,200	10,009	5,809	138%	
Bus Shelter Expenditure Total	97,005	4,200	10,009	5,809	138%	
Bus Shelter Total	33,005	(9,550)	4,954	14,504	-152%	
Parking and Street Name Signs Expenditure						
Parking and Street Name Signs Expenditure						
Other Expenses	90,000	30,000	8,940	(21,080)	-70%	Major general maintenance not required as yet.
Parking and Street Name Signs Expenditure Total	90,000	30,000	8,940	(21,080)	-70%	
Parking and Street Name Signs Expenditure Total	90,000	30,000	8,940	(21,080)	-70%	
Crossovers						
Crossovers Revenue						
Revenue	(500)	(125)	0	125	-100%	
Crossovers Revenue Total	(500)	(125)	0	125	-100%	
Crossovers Expenditure						
Other Expenses	15,000	5,000	6,959	1,959	39%	
Crossovers Expenditure Total	15,000	5,000	6,959	1,959	39%	
Crossovers Total	14,500	4,875	6,959	2,084	43%	
Roads Linemarking Expenditure						
Roads Linemarking Expenditure						
Other Expenses	68,000	22,668	14,600	(8,068)	-36%	
Roads Linemarking Expenditure Total	68,000	22,668	14,600	(8,068)	-36%	
Roads Linemarking Expenditure Total	68,000	22,668	14,600	(8,068)	-36%	

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 BY SERVICE AREAS
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Tree Lighting Leederville Expenditure						
Tree Lighting Leederville Expenditure						
Other Expenses	70,000	0	0	0		
Tree Lighting Leederville Expenditure Total	70,000	0	0	0		
Tree Lighting Leederville Expenditure Total						
70,000	0	0	0	0		
Parklets Expenditure						
Parklets Expenditure						
Other Expenses	3,500	1,750	55	(1,805)	-97%	
Parklets Expenditure Total	3,500	1,750	55	(1,695)	-97%	
Parklets Expenditure Total						
3,500	1,750	55	(1,695)	-97%		
Environmental Services						
Environmental Services Revenue						
Revenue	(7,000)	(2,332)	(5,262)	(2,930)	126%	
Environmental Services Revenue Total	(7,000)	(2,332)	(5,262)	(2,930)	126%	
Environmental Services Expenditure						
Employee Costs	90,320	25,740	31,102	5,362	21%	
Other Expenses	87,290	55,096	75,919	20,823	38%	
Environmental Services Expenditure Total	177,610	80,836	107,021	26,185	32%	Unfavourable variance due to local plant sales and adopt the verge initiative programmes. Budget to be adjusted in November budget review.
Environmental Services Indirect Costs						
Allocations	44,738	12,388	13,542	1,154	9%	
Environmental Services Indirect Costs Total	44,738	12,388	13,542	1,154	9%	
Environmental Services Total						
215,348	90,892	115,301	24,408	27%		

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Property Management Administration						
Property Management Administration Revenue						
Revenue	(2,000)	(988)	(775)	(107)	16%	
Property Management Administration Revenue Total	(2,000)	(668)	(775)	(107)	16%	
Property Management Administration Expenditure						
Employee Costs	306,390	87,300	97,735	10,435	12%	
Other Employee Costs	5,100	1,700	1,700	0	0%	
Other Expenses	0	0	10,733	10,733	100%	
Property Management Administration Expenditure Total	311,490	89,000	110,168	21,168	24%	
Property Management Administration Indirect Costs						
Allocations	149,088	42,114	43,148	1,034	2%	
Property Management Administration Indirect Costs Total	149,088	42,114	43,148	1,034	2%	
Property Management Administration Total	458,558	130,446	152,541	22,095	17%	
Civic Centre Building						
Civic Centre Building Expenditure						
Building Maintenance	115,000	48,250	67,848	19,398	-40%	
Ground Maintenance	52,050	16,930	1,234	(15,696)	-93%	
Other Expenses	895,991	36,000	24,778	(11,222)	-31%	
Civic Centre Building Expenditure Total	1,062,941	101,180	93,661	(7,519)	-7%	
Civic Centre Building Indirect Costs						
Allocations	(1,062,941)	(101,180)	(93,661)	7,519	-7%	
Civic Centre Building Indirect Costs Total	(1,062,941)	(101,180)	(93,661)	7,519	-7%	
Civic Centre Building Total	0	0	(0)	0		

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Child Care Centres and Play Groups						
Child Care Centres and Play Groups Revenue						
Revenue	(9,474)	(1,662)	(2,070)	(408)	25%	
Child Care Centres and Play Groups Revenue Total	(9,474)	(1,662)	(2,070)	(408)	25%	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	7,150	3,575	20,384	16,809	470%	
Ground Maintenance	500	188	0	(188)	-100%	
Other Expenses	47,359	1,268	909	(350)	-28%	
Child Care Centres and Play Groups Expenditure Total	55,009	5,011	21,293	16,282	325%	
Child Care Centres and Play Groups Indirect Costs						
Allocations	2,253	752	816	64	9%	
Child Care Centres and Play Groups Indirect Costs Total	2,253	752	816	64	9%	
Child Care Centres and Play Groups Total	47,788	4,161	20,038	15,937	389%	
Pre Schools and Kindergartens						
Pre Schools and Kindergartens Revenue						
Revenue	(42,528)	(19,843)	(26,828)	(6,985)	35%	
Pre Schools and Kindergartens Revenue Total	(42,528)	(19,843)	(26,828)	(6,985)	35%	
Pre Schools and Kindergartens Expenditure						
Building Maintenance	2,725	1,015	1,902	887	87%	
Other Expenses	50,577	2,168	1,279	(889)	-41%	
Pre Schools and Kindergartens Expenditure Total	53,302	3,183	3,181	(2)	0%	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,615	540	584	44	8%	
Pre Schools and Kindergartens Indirect Costs Total	1,615	540	584	44	8%	
Pre Schools and Kindergartens Total	12,389	(16,120)	(23,063)	(6,943)	43%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Community and Welfare Centres						
Community and Welfare Centres Revenue						
Revenue	(31,145)	(9,024)	(10,422)	(1,398)	15%	
Community and Welfare Centres Revenue Total	(31,145)	(9,024)	(10,422)	(1,398)	15%	
Community and Welfare Centres Expenditure						
Building Maintenance	31,050	12,402	15,247	2,845	23%	
Ground Maintenance	8,350	2,784	268	(2,618)	-90%	
Other Expenses	176,277	3,332	2,908	(424)	-13%	
Community and Welfare Centres Expenditure Total	215,677	18,518	18,422	(96)	-1%	
Community and Welfare Centres Indirect Costs						
Allocations	7,088	2,364	2,560	196	8%	
Community and Welfare Centres Indirect Costs Total	7,088	2,364	2,560	196	8%	
Community and Welfare Centres Total	191,620	11,858	10,561	(1,297)	-11%	
Department of Sports and Recreation Building						
Dept of Sports and Recreation Building Revenue						
Revenue	(965,500)	(321,832)	(129,469)	192,363	-60%	Timing variance relating to the receipt of payments for the DSR lease.
Dept of Sports and Recreation Building Revenue Total	(965,500)	(321,832)	(129,469)	192,363	-60%	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	97,000	26,168	21,380	(4,788)	-18%	
Ground Maintenance	8,250	2,748	146	(2,802)	-95%	
Other Expenses	863,005	558,383	558,400	17	0%	
Dept of Sports and Recreation Building Expenditure Total	968,255	587,299	579,927	(7,372)	-1%	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	11,857	3,952	4,272	320	8%	
Dept of Sports and Recreation Building Indirect Costs Total	11,857	3,952	4,272	320	8%	
Department of Sports and Recreation Building Total	14,612	269,419	454,730	185,311	69%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
nib Stadium						
nib Stadium Revenue						
Revenue	(27,847)	(27,847)	(27,847)	(0)	0%	
nib Stadium Revenue Total	(27,847)	(27,847)	(27,847)	(0)	0%	
nib Stadium Expenditure						
Other Expenses	17,786	0	0	0		
nib Stadium Expenditure Total	17,786	0	0	0		
nib Stadium Total	(10,061)	(27,847)	(27,847)	(0)	0%	
Leederville Oval						
Leederville Oval Revenue						
Revenue	(149,342)	(52,801)	(69,111)	(18,310)	31%	
Leederville Oval Revenue Total	(149,342)	(52,801)	(69,111)	(18,310)	31%	
Leederville Oval Expenditure						
Building Maintenance	19,700	5,450	6,754	1,304	24%	
Ground Maintenance	100,000	33,332	14,717	(18,615)	-56%	
Other Expenses	453,697	25,664	20,030	(5,634)	-22%	
Leederville Oval Expenditure Total	573,397	64,446	41,501	(22,945)	-36%	
Leederville Oval Indirect Costs						
Allocations	12,340	4,112	4,456	344	8%	
Leederville Oval Indirect Costs Total	12,340	4,112	4,456	344	8%	
Leederville Oval Total	436,395	15,757	(23,155)	(38,912)	-247%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Loftus Centre						
Loftus Centre Revenue						
Revenue	(553,288)	(141,166)	(121,611)	19,555	-14%	
Loftus Centre Revenue Total	(553,288)	(141,166)	(121,611)	19,555	-14%	
Loftus Centre Expenditure						
Building Maintenance	234,500	62,207	49,272	(12,935)	-21%	
Ground Maintenance	41,450	17,480	648	(16,834)	-96%	
Other Expenses	787,850	44,351	32,210	(12,132)	-27%	
Loftus Centre Expenditure Total	1,063,800	124,038	82,137	(41,901)	-34%	
Loftus Centre Indirect Costs						
Allocations	22,550	7,520	8,144	624	8%	
Loftus Centre Indirect Costs Total	22,550	7,520	8,144	624	8%	
Loftus Centre Total	533,062	(9,608)	(31,330)	(21,722)	226%	
Public Halls						
Public Halls Revenue						
Revenue	(12,659)	(7,755)	(63,252)	(55,497)	716%	Revenue higher than anticipated as a result of increased activity within the facilities.
Public Halls Revenue Total	(12,659)	(7,755)	(63,252)	(55,497)	716%	
Public Halls Expenditure						
Building Maintenance	190,500	94,848	62,313	(32,535)	-34%	Timing variance of works.
Ground Maintenance	16,000	15,000	0	(15,000)	-100%	
Other Expenses	268,352	11,044	11,562	536	5%	
Public Halls Expenditure Total	476,852	120,892	73,895	(46,997)	-39%	
Public Halls Indirect Costs						
Allocations	6,039	2,012	2,144	132	7%	
Public Halls Indirect Costs Total	6,039	2,012	2,144	132	7%	
Public Halls Total	470,232	115,149	12,787	(102,362)	-89%	

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 BY SERVICE AREAS
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Reserves Pavilions and Facilities						
Reserves Pavilions and Facilities Revenue						
Revenue	(5,915)	(2,027)	(6,023)	(3,998)	197%	
Reserves Pavilions and Facilities Revenue Total	(5,915)	(2,027)	(6,023)	(3,996)	197%	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	371,601	177,075	88,854	(88,221)	-50%	Timing variance of works.
Ground Maintenance	6,500	3,250	0	(3,250)	-100%	
Other Expenses	268,711	18,712	17,883	(1,029)	-6%	
Reserves Pavilions and Facilities Expenditure Total	677,112	199,037	106,537	(92,500)	-46%	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	6,001	2,004	2,164	160	8%	
Reserves Pavilions and Facilities Indirect Costs Total	6,001	2,004	2,164	160	8%	
Reserves Pavilions and Facilities Total	677,198	199,014	102,678	(96,336)	-48%	
Sporting Clubs Buildings						
Sporting Clubs Buildings Revenue						
Revenue	(128,493)	(48,832)	(26,087)	22,745	-47%	Timing variance relating to lease and other recoups from sporting clubs.
Sporting Clubs Buildings Revenue Total	(128,493)	(48,832)	(26,087)	22,745	-47%	
Sporting Clubs Buildings Expenditure						
Building Maintenance	160,200	60,229	36,127	(33,103)	-48%	Timing variance of works.
Ground Maintenance	2,000	1,000	0	(1,000)	-100%	
Other Expenses	739,985	29,008	22,831	(6,375)	-22%	
Sporting Clubs Buildings Expenditure Total	922,165	99,235	58,757	(40,478)	-41%	
Sporting Clubs Buildings Indirect Costs						
Allocations	28,755	9,588	10,380	792	8%	
Sporting Clubs Buildings Indirect Costs Total	28,755	9,588	10,380	792	8%	
Sporting Clubs Buildings Total	822,427	59,991	43,050	(16,941)	-28%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Parks and Reserves Administration						
Parks and Reserves Administration Revenue						
Revenue	(3,200)	(1,068)	(1,065)	3	0%	
Parks and Reserves Administration Revenue Total	(3,200)	(1,068)	(1,065)	3	0%	
Parks and Reserves Administration Expenditure						
Employee Costs	1,048,623	299,368	300,207	839	0%	
Other Employee Costs	72,825	24,280	21,538	(2,742)	-11%	
Other Expenses	151,758	20,908	29,195	(801)	-3%	
Parks and Reserves Administration Expenditure Total	1,273,206	353,644	350,941	(2,703)	-1%	
Parks and Reserves Administration Indirect Costs						
Allocations	1,457,289	409,135	434,780	25,625	6%	
On Costs Recovery	(1,497,018)	(499,004)	(397,488)	101,518	-20%	
Parks and Reserves Administration Indirect Costs Total	(39,729)	(89,869)	37,272	127,141	-141%	
Parks and Reserves Administration Total	1,230,277	262,707	387,147	124,440	47%	
Parks and Reserves						
Parks and Reserves Revenue						
Revenue	0	0	(11,031)	(11,031)	100%	
Parks and Reserves Revenue Total	0	0	(11,031)	(11,031)	100%	
Parks and Reserves Expenditure						
Ground Maintenance	2,198,850	801,564	705,383	(98,201)	-12%	Timing variance of works.
Other Expenses	545,581	0	12,085	12,085	100%	
Parks and Reserves Expenditure Total	2,742,431	801,564	717,448	(84,116)	-10%	
Parks and Reserves Indirect Costs						
Allocations	336	112	120	8	7%	
Parks and Reserves Indirect Costs Total	336	112	120	8	7%	
Parks and Reserves Total	2,742,767	801,676	706,537	(95,139)	-12%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Sporting Grounds						
Sporting Grounds Revenue						
Revenue	(1,134)	(283)	(12,485)	(12,202)	4312%	
Sporting Grounds Revenue Total	(1,134)	(283)	(12,485)	(12,202)	4312%	
Sporting Grounds Expenditure						
Ground Maintenance	1,224,350	434,132	405,254	(28,878)	-7%	
Other Expenses	554,444	0	2,181	2,181	100%	
Sporting Grounds Expenditure Total	1,788,794	434,132	407,415	(26,717)	-6%	
Sporting Grounds Total	1,787,660	433,849	394,930	(38,919)	-9%	
Road Reserves Expenditure						
Road Reserves Expenditure						
Ground Maintenance	328,005	111,884	91,802	(20,082)	-18%	Timing variance of works.
Other Expenses	0	0	2,924	2,924	100%	
Road Reserves Expenditure Total	328,005	111,884	94,725	(17,159)	-15%	
Road Reserves Expenditure Total	328,005	111,884	94,725	(17,159)	-15%	
Parks Other						
Parks Other Revenue						
Revenue	(2,000)	(2,000)	0	2,000	-100%	
Parks Other Revenue Total	(2,000)	(2,000)	0	2,000	-100%	
Parks Other Expenditure						
Other Expenses	1,456,300	635,440	740,939	105,499	17%	Timing variance of works mainly relating to street tree maintenance.
Money/Monger Street Trees Surgery	22,000	22,000	0	(22,000)	-100%	Works in progress.
Parks Other Expenditure Total	1,478,300	657,440	740,939	83,499	13%	
Parks Other Total	1,476,300	655,440	740,939	85,499	13%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Processable Waste Collection						
Processable Waste Collection Revenue						
Revenue	(374,954)	(347,434)	(319,884)	27,550	-8%	
Processable Waste Collection Revenue Total	(374,954)	(347,434)	(319,884)	27,550	-8%	
Processable Waste Collection Expenditure						
Employee Costs	982,995	299,931	298,377	(1,654)	-1%	
Other Employee Costs	57,428	19,144	12,029	(8,215)	-32%	
Other Expenses	3,884,811	1,275,016	1,095,742	(179,274)	-14%	Timing variance relating to tipping costs.
Operating Projects	80,000	18,800	0	(18,800)	-100%	
Processable Waste Collection Expenditure Total	4,995,234	1,612,891	1,407,048	(205,843)	-13%	
Processable Waste Collection Indirect Costs						
Allocations	861,971	240,177	257,842	17,665	7%	
On Costs Recovery	(876,250)	(292,084)	(249,830)	42,254	-14%	
Processable Waste Collection Indirect Costs Total	(14,279)	(51,907)	8,011	59,918	-115%	
Processable Waste Collection Total	4,606,001	1,213,550	1,095,176	(118,374)	-10%	
Other Waste Services						
Other Waste Services Revenue						
Revenue	(10,065)	(3,352)	(2,920)	432	-13%	
Other Waste Services Revenue Total	(10,065)	(3,352)	(2,920)	432	-13%	
Other Waste Services Expenditure						
Other Expenses	570,692	244,352	239,628	(4,724)	-2%	
Household Hazardous Waste Collection Day	2,200	2,200	0	(2,200)	-100%	
Other Waste Services Expenditure Total	572,892	246,552	239,628	(6,924)	-3%	
Other Waste Services Total	562,827	243,200	236,708	(6,492)	-3%	
Recycling Expenditure						
Recycling Expenditure	1,051,725	109,598	114,065	4,467	4%	
Recycling Expenditure Total	1,051,725	109,598	114,065	4,467	4%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Public Works Overhead						
Public Works Overhead Revenue						
Revenue	(61,700)	(16,116)	(20,601)	(4,485)	28%	
Public Works Overhead Revenue Total	(61,700)	(16,116)	(20,601)	(4,485)	28%	
Public Works Overhead Expenditure						
Employee Costs	438,504	125,204	127,120	1,916	2%	
Other Employee Costs	45,059	15,020	10,064	(4,056)	-33%	
Other Expenses	58,850	30,948	13,858	(17,000)	-55%	
Public Works Overhead Expenditure Total	542,413	171,172	151,042	(20,130)	-12%	
Public Works Overhead Indirect Costs						
Allocations	631,197	177,116	186,165	9,049	5%	
On Costs Recovery	(101,782)	(63,628)	(164,662)	(101,034)	158%	
Public Works Overhead Indirect Costs Total	439,415	113,488	21,203	(91,985)	-81%	
Public Works Overhead Total	920,128	268,244	151,644	(116,600)	-43%	
Plant Operating						
Plant Operating Expenditure						
Other Expenses	1,491,587	243,664	203,250	(40,414)	-17%	Reduction in plant operating costs.
Plant Operating Expenditure Total	1,491,587	243,664	203,250	(40,414)	-17%	
Plant Operating Indirect Costs						
Allocations	(1,117,785)	(413,592)	(438,374)	(24,782)	6%	
Plant Operating Indirect Costs Total	(1,117,785)	(413,592)	(438,374)	(24,782)	6%	
Plant Operating Total	373,802	(169,928)	(235,124)	(65,196)	38%	
Recoverable Works						
Recoverable Works Revenue						
Revenue	(12,309)	(4,104)	(4,216)	(112)	3%	
Recoverable Works Revenue Total	(12,309)	(4,104)	(4,216)	(112)	3%	
Recoverable Works Expenditure						
Other Expenses	12,309	4,104	9,908	5,804	141%	
Recoverable Works Expenditure Total	12,309	4,104	9,908	5,804	141%	
Recoverable Works Total	0	0	5,692	5,692	100%	

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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Drainage Expenditure						
Drainage Expenditure						
Other Expenses	374,547	26,664	33,382	6,718	25%	
Drainage Expenditure Total	374,547	26,664	33,382	6,718	25%	
Drainage Expenditure Total	374,547	26,664	33,382	6,718	25%	
Footpaths/Cycleways Expenditure						
Footpaths/Cycleways Expenditure						
Other Expenses	1,041,319	110,215	130,314	20,099	18%	Timing variance of works.
Footpaths/Cycleways Expenditure Total	1,041,319	110,215	130,314	20,099	18%	
Footpaths/Cycleways Expenditure Total	1,041,319	110,215	130,314	20,099	18%	
Rights of Way Expenditure						
Rights of Way Expenditure						
Other Expenses	281,467	25,336	22,430	(2,906)	-11%	
Rights of Way Expenditure Total	281,467	25,336	22,430	(2,906)	-11%	
Rights of Way Expenditure Total	281,467	25,336	22,430	(2,906)	-11%	
Roads Expenditure						
Roads Expenditure						
Other Expenses	3,091,204	41,908	42,073	165	0%	
Roads Expenditure Total	3,091,204	41,908	42,073	165	0%	
Roads Expenditure Total	3,091,204	41,908	42,073	165	0%	
Street Cleaning Expenditure						
Street Cleaning Expenditure						
Other Expenses	1,345,615	448,540	367,995	(80,545)	-18%	
Street Cleaning Expenditure Total	1,345,615	448,540	367,995	(80,545)	-18%	
Street Cleaning Expenditure Total	1,345,615	448,540	367,995	(80,545)	-18%	

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 BY SERVICE AREAS
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	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Traffic Control for Roadworks Expenditure						
Traffic Control for Roadworks Expenditure						
Other Expenses	85,000	38,571	49,392	10,821	28%	
Traffic Control for Roadworks Expenditure Total	85,000	38,571	49,392	10,821	28%	
Traffic Control for Roadworks Expenditure Total	85,000	38,571	49,392	10,821	28%	
Roadwork Signs and Barricades Expenditure						
Roadwork Signs and Barricades Expenditure						
Other Expenses	2,000	0	0	0		
Roadwork Signs and Barricades Expenditure Total	2,000	0	0	0		
Roadwork Signs and Barricades Expenditure Total	2,000	0	0	0		
Sump Expenditure						
Sump Expenditure						
Other Expenses	500	3	3	(0)	-0%	
Sump Expenditure Total	500	3	3	(0)	-9%	
Sump Expenditure Total	500	3	3	(0)	-9%	
Works Depot Revenue						
Works Depot Revenue						
Revenue	(1,259)	(420)	(339)	81	-19%	
Works Depot Revenue Total	(1,259)	(420)	(339)	81	-19%	
Works Depot Revenue Total	(1,259)	(420)	(339)	81	-19%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 OCTOBER 2020

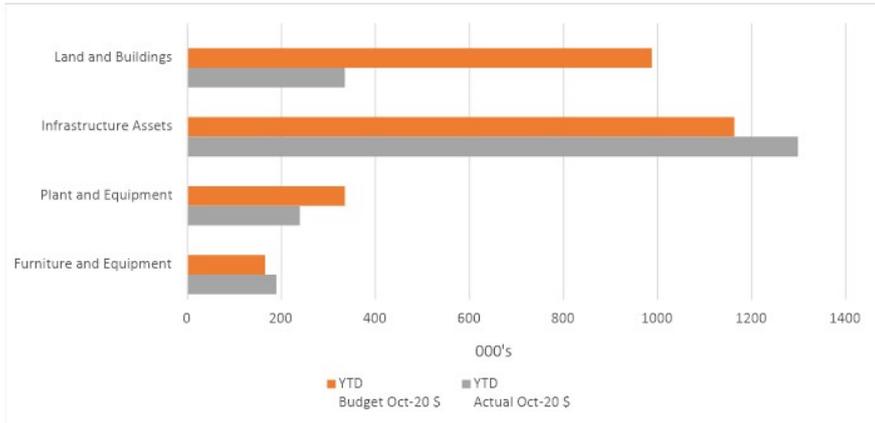


	Adopted Budget 2020/21 \$	YTD Budget 31/10/2020 \$	YTD Actual 31/10/2020 \$	YTD Variance \$	Variance %	Variance Commentary
Works Depot						
Works Depot Expenditure						
Employee Costs	184,083	52,454	55,204	2,750	5%	
Other Employee Costs	2,500	832	789	(43)	-5%	
Other Expenses	9,750	3,252	1,213	(2,039)	-63%	
Works Depot Expenditure Total	196,313	56,538	57,206	668	1%	
Works Depot Indirect Costs						
Allocations	(195,054)	(56,118)	(56,867)	(749)	1%	
Works Depot Indirect Costs Total	(195,054)	(56,118)	(56,867)	(749)	1%	
Works Depot Total	1,259	420	339	(81)	-19%	
Depot Building						
Depot Occupancy Costs						
Building Maintenance	90,000	28,500	53,780	25,280	89%	
Ground Maintenance	0	0	171	171	100%	
Other Expenses	251,052	36,332	34,270	(2,062)	-6%	
Depot Occupancy Costs Total	341,052	64,832	88,220	23,388	36%	
Depot Indirect Costs						
Allocations	(341,052)	(64,832)	(88,220)	(23,388)	36%	
Depot Indirect Costs Total	(341,052)	(64,832)	(88,220)	(23,388)	36%	
Depot Building Total	0	0	0	0	100%	
Net Operating	7,589,805	(26,138,333)	(28,101,969)	(1,963,636)	8%	

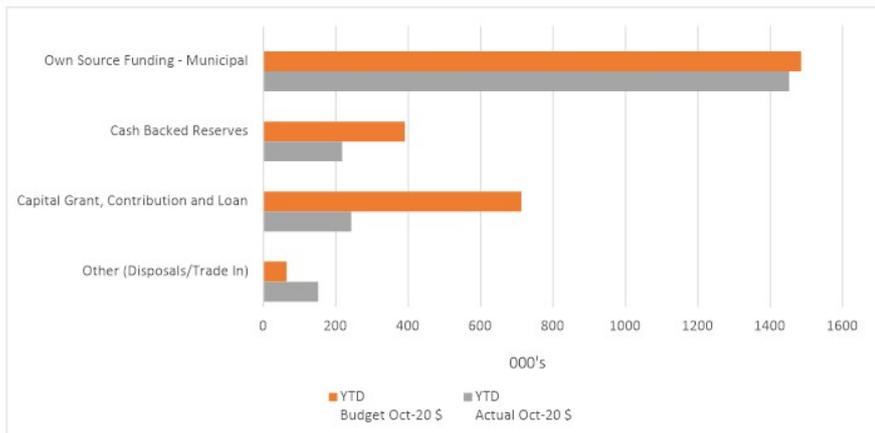
CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21
 AS AT 31 OCTOBER 2020



CAPITAL EXPENDITURE	Current Budget 2020/21	YTD Budget Oct-20	YTD Actual Oct-20	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	4,886,398	987,598	335,052	(652,546)	-66%
Infrastructure Assets	4,199,844	1,163,354	1,298,770	135,416	12%
Plant and Equipment	346,810	335,000	239,120	(95,880)	-29%
Furniture and Equipment	1,037,100	165,000	189,455	24,455	15%
Total	10,470,152	2,650,952	2,062,398	(588,554)	-22%



FUNDING	Current Budget 2020/21	YTD Budget Oct-20	YTD Actual Oct-20	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	5,237,019	1,485,342	1,452,154	(33,188)	-2%
Cash Backed Reserves	3,365,850	390,000	217,086	(172,914)	-44%
Capital Grant, Contribution and Loan	1,777,283	712,210	242,192	(470,018)	-66%
Other (Disposals/Trade In)	90,000	63,400	150,965	87,565	138%
Total	10,470,152	2,650,952	2,062,398	(588,554)	-22%



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

Description	Adopted 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	20,000	-	(20,000)	-100%	-	Quotes being sought in the market.
BEATTY PARK LEISURE CENTRE							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	2,930,000	350,000	126,400	(223,600)	-64%	543	Works in progress.
Beatty Park - Replacement of gym carpet	-	-	9,345	9,345	100%	506	Carried forward from 19/20. Budget to be adjusted at the November budget review.
LIBRARY							
Upgrade Library counter to enhance customer service delivery	50,000	-	-	0	0%	1,500	Project at the design stage.
LOFTUS CENTRE							
Loftus Community Centre – ceiling fabric and lighting renewal	170,000	85,000	-	(85,000)	-100%	73,470	Works in progress.
Loftus Centre - Stormwater Retention tank	120,000	-	-	0	0%	-	Quotes being sought in the market.
Loftus Recreation Centre - Change room upgrade	181,000	181,000	141,689	(39,311)	-22%	-	Works completed.
DEPARTMENT OF SPORTS AND RECREATION							
DLGSC renewal/upgrade-Lease obligation	196,000	80,000	1,738	(78,262)	-98%	37,807	Works in progress.
MISCELLANEOUS							
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,900	-	-	0	0%	-	Quotes being sought in the market.
Solar Photovoltaic Panel System Installation - North Perth Town Hall	8,900	-	-	0	0%	-	Quotes being sought in the market.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	-	(20,150)	-100%	-	Quotes being sought in the market.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	-	(8,900)	-100%	-	Quotes being sought in the market.
LED floodlight upgrade - Leederville Tennis Club	21,548	21,548	21,548	0	0%	-	Works completed.
Royal Park Hall - Kitchen and amenities renewal	190,000	40,000	748	(39,252)	-98%	180,992	Works completed. Awaiting final invoice from supplier.
Roofing Renewal-Loton Park Tennis Club Room	180,000	-	1,600	1,600	100%	-	Project at conceptual design stage.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	50,000	-	-	0	0%	-	Project at planning stage.
Leederville Oval Stadium - Electrical renewal - 3 boards	300,000	30,000	-	(30,000)	-100%	-	Quotes being sought in the market.
Public Toilet - Hyde park east - renewal	151,000	151,000	31,985	(119,015)	-79%	-	Project complete. Budget to be adjusted at the November budget review.
FOR LAND & BUILDING ASSETS	4,886,398	987,598	335,052	(652,546)	-66%	294,817	

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

Description	Adopted Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
INFRASTRUCTURE ASSETS							
LOCAL ROADS PROGRAM							
Eton St - Gill St to Hobart St	76,500	76,500	58,484	(18,016)	-24%	-	Works completed.
Coronation St - Chamberlain St to Scarborough Beach Rd	111,500	10,000	17,723	7,723	77%	14,123	Works in progress.
Edinboro St-Hobart St to Scarborough Beach Rd	42,000	3,000	44,459	41,459	1382%	14,166	Works completed and awaiting final invoice from suppliers.
Edinboro St-Hobart St to Edinboro St Reserve	108,000	45,000	105,122	60,122	134%	3,887	Works completed.
Seabrook St-Anzac Rd to Brentham St	30,000	30,000	26,318	(3,682)	-12%	-	Works completed.
Lake St-Glendower St to Bulwer St	69,500	5,000	10,328	5,328	107%	-	Works in progress.
Lake St-Stuart St to Brisbane St	94,500	5,000	37,985	32,985	660%	1,564	Works in progress.
Cantle St-Lord St to West Parade	74,500	25,000	30,491	5,491	22%	27,454	Works in progress.
Chapman St-Lord St to West Parade	89,000	5,000	26,146	21,146	423%	-	Works in progress.
Thorley St-Brewer St to Edward St	52,000	22,000	14,228	(7,772)	-35%	25,791	Works in progress.
Blackford St-Egina St to Cul-dee-sac	29,000	16,000	42,027	26,027	163%	1,185	Works completed. Additional asphalt required on site due to scoping changes. Budget to be adjusted at November budget review.
The Boulevard-Scarborough Beach Rd to Berryman St	52,000	5,000	325	(4,675)	-94%	-	Works in progress.
Kalgoorlie St-Berryman St to Scarborough Beach Rd	68,000	68,000	69,259	1,259	2%	-	Works completed.
Ellesmere St-Matlock St to Flinders St	69,000	5,000	325	(4,675)	-94%	13,192	Works in progress.
Laneway Rear of Leederville Hotel-Oxford Street to rear of 226 Carr Place	23,500	-	-	0	0%	-	Project delayed.
Norfolk St-Burt St to Forrest St	88,000	5,000	325	(4,675)	-94%	1,520	Works in progress.
Kadina St-Pennant St to Bourke St	5,000	-	-	0	0%	-	Project at planning stage.
Howlett St-Pennant St to Hardy St	2,500	-	-	0	0%	-	Project at planning stage.
Chamberlain St-Coronation St to Pennant St	1,250	-	-	0	0%	-	Project at planning stage.
Eton St-Hobart St to Haynes St	2,500	-	-	0	0%	-	Project at planning stage.
Emmerson St-Morrison St to Loftus St	1,800	-	-	0	0%	-	Project at planning stage.
Cleaver St-Newcastle St to Old Aberdeen Place	88,950	-	2,613	2,613	100%	-	Works in progress.
ROAD TO RECOVERY							
Sasse Avenue-Purslowe St to Anzac Rd	212,190	95,000	108,604	13,604	14%	85,833	Works in progress.
The Avenue-Vincent Street to Car Park	31,500	31,500	47,508	16,008	51%	-	Works completed. Budget to be adjusted at November budget review.

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

Description	Adopted Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
TRAFFIC MANAGEMENT							
Alma/Claverton Local Area Traffic Management	50,000	-	-	0	0%	-	Project at planning stage.
Harold and Lord St Intersection	26,000	-	-	0	0%	-	Project at planning stage.
BLACK SPOT PROGRAM							
Vincent - Fitzgerald St to Chelmsford Rd	72,800	15,000	34,877	19,877	133%	10,761	Works in progress.
Intersection of Brady and Milton St, Mt Hawthorn	30,000	-	3,620	3,620	100%	-	Works in progress.
Intersection of Bulwer and Stirling St, Perth	100,000	-	4,040	4,040	100%	-	Works in progress.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	-	3,620	3,620	100%	-	Works in progress.
Intersection of Beaufort and Harold Streets, Highgate	100,000	-	-	0	0%	-	Project at planning stage.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	250,000	-	-	0	0%	-	Project at planning stage.
Intersection of Fitzgerald Street & Raglan Road, North Perth	80,000	-	-	0	0%	-	Project at planning stage.
Minor Traffic Management Improvement Program	80,000	13,000	6,577	(6,423)	-49%	177	Works in progress.
STREETSCAPE IMPROVEMENTS							
Minor streetscape improvements	30,000	10,000	7,667	(2,333)	-23%	-	Works in progress.
Streetscape Improvements-Cleaver St	50,000	-	-	0	0%	-	Project at planning stage.
Streetscape Improvements-Angove St and Fitzgerald St	13,000	-	-	0	0%	-	Project at planning stage.
ROADWORKS - REHABILITATION (MRRG PROGRAM)							
Bulwer St - Beaufort St to Williams St	68,154	68,154	16,730	(51,424)	-75%	12,677	Works in progress.
Loftus St - Bourke St to Scarborough Beach Rd	50,000	15,000	-	(15,000)	-100%	14,716	Works complete. Awaiting final invoice from Main Roads.
Newcastle St-Beaufort St to Lord St - Eastbound	143,800	143,800	141,606	(2,194)	-2%	11,288	Works complete. Awaiting final invoice from Main Roads.
Smith St-Bulwer to Lincoln St	127,500	127,500	66,885	(60,615)	-48%	5,437	Works in progress.
Brisbane St-Bulwer St to Stirling St	130,900	130,900	93,721	(37,179)	-28%	-	Works in progress.
RIGHTS OF WAY							
Annual review based upon the most recent condition assessment survey	75,000	-	3,479	3,479	100%	-	Works in progress.
SLAB FOOTPATH PROGRAMME							
Golding St-Newcastle St to Old Aberdeen St	38,180	-	-	0	0%	-	Works to be scheduled.
Brisbane Trc (North)-Lake St to Brisbane Plc	27,920	-	-	0	0%	-	Works to be scheduled.
Brisbane Trc (South)-Lake St to Brisbane Plc	26,761	-	-	0	0%	-	Works to be scheduled.
Lake St-Brisbane Trc to Robinson Avenue	5,603	-	2,811	2,811	100%	-	Works in progress.
Lake St-Newcastle St to Forbes Rd	2,310	-	2,262	2,262	100%	-	Works in progress.
Leeder St-Jugan St to Cul-de-sac	3,353	-	-	0	0%	-	Works to be scheduled.
Caversham St-Claisebrook Rd to Cul-de-sac	12,669	-	-	0	0%	-	Works to be scheduled.
Mary St (North)-William St to Mereny Lane	8,800	-	-	0	0%	-	Works to be scheduled.
Mary St (South)-William St to Mereny Lane	8,800	-	-	0	0%	-	Works to be scheduled.
Broome St-Smith St to Brigatti Gardens	5,500	-	-	0	0%	-	Works to be scheduled.
London St-Intersection of Scarborough Beach Road	60,104	-	-	0	0%	-	Works to be scheduled.

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

Description	Adopted 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	20,000	19,932	(68)	0%	-	Works in progress.
Design for Norfolk St N/S Route	50,000	-	-	0	0%	-	Project at planning stage.
Design for Glendalough to Brady	15,000	-	-	0	0%	4,700	Project at planning stage.
DRAINAGE							
Britannia Reserve Main Drain Renewal stage 1&2	80,000	-	-	0	0%	-	Works to be scheduled.
Minor drainage improvement program	50,000	-	-	0	0%	-	Works to be scheduled.
Gully Soak-well program	60,000	15,000	8,693	(6,307)	-42%	1,093	Works in progress.
CAR PARK DEVELOPMENT							
Car Parking Upgrade-Melrose St angled parking	55,000	-	325	325	100%	5,705	Works in progress.
Car Parking Upgrade-Strathcona St angled parking	20,000	-	-	0	0%	-	Project at planning stage.
Car Parking Upgrade-Albert St angled parking Stage 3	55,000	-	4,040	4,040	100%	-	Works in progress.
Depot - Car park lighting Renewal	60,000	60,000	2,642	(57,358)	-96%	27,579	Works in progress.
PARKS AND RESERVES							
Banks Reserve Master Plan Implementation - Stage 1	130,000	30,000	192,705	162,705	542%	172,089	Works in progress, budget to be adjusted at November budget review.
Greening Plan-Pansy Street carpark	25,000	15,000	-	(15,000)	-100%	-	Works scheduled for April 2021.
Greening Plan-Pansy Street	5,000	3,000	-	(3,000)	-100%	-	Works scheduled for April 2021.
Greening Plan-West End Arts Precinct	30,000	18,000	1,935	(16,065)	-89%	4,957	Works in progress.
Greening Plan-Norham Street	15,000	9,000	-	(9,000)	-100%	-	Project at planning stage.
Greening Plan-Highlands Road	10,000	6,000	-	(6,000)	-100%	-	Project at planning stage.
Greening Plan-Hawthorn Street	10,000	8,000	-	(8,000)	-100%	-	Project at planning stage.
Greening Plan-Little Walcott Street	5,000	4,000	-	(4,000)	-100%	-	Project at planning stage.
Lynton Street Park Upgrade	-	-	14,235	14,235	100%	3,910	Carry forward project. Budget to be adjusted at November budget review.
RETICULATION							
Britannia Reserve - renew groundwater bore (south) No,40	45,000	-	-	0	0%	-	Project at planning stage.
Kyllia Park - replace irrigation cubicle	15,000	-	-	0	0%	-	Works to be scheduled.
STREET FURNITURE							
Bus Shelter Replacement	20,000	-	-	0	0%	-	Project at planning stage.
Bus Shelter-William St	15,000	-	-	0	0%	6,080	Works to be scheduled.
FOR INFRASTRUCTURE ASSETS	4,199,844	1,163,354	1,298,770	135,416	33	469,885	

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

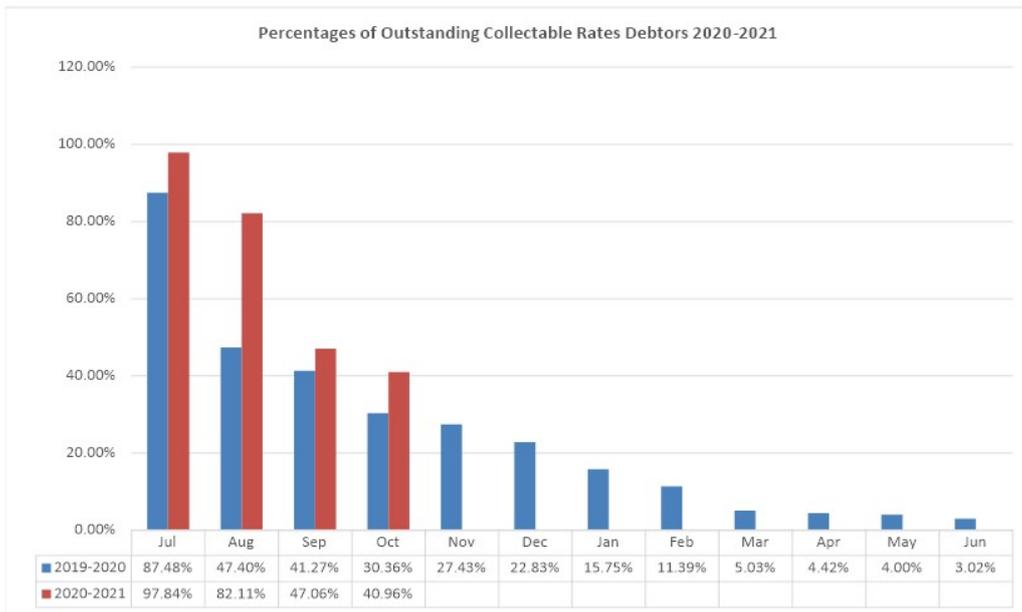
Description	Adopted Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PLANT & EQUIPMENT ASSETS							
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME							
Light Fleet - Annual Changeover	190,000	190,000	100,570	(89,430)	-47%	99,800	Fleet replacement programme progressing as planned.
MAJOR PLANT REPLACEMENT PROGRAMME							
Single Axle Tipper Truck	145,000	145,000	138,550	(6,450)	-4%	-	Truck delivered in July 2020.
MISCELLANEOUS							
Parking Sensors Pilot Project	11,810	-	-	0	0%	-	Installation to commence in later half of FY2020-21.
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS							
	346,810	335,000	239,120	(95,880)	-29%	99,800	
FURNITURE & EQUIPMENT ASSETS							
INFORMATION TECHNOLOGY							
Enterprise Applications upgrade	290,000	20,000	37,770	17,770	89%	83,549	Implementation & training of Contracts management module.
Building Management System software-Admin	120,000	10,000	-	(10,000)	-100%	-	Not commenced as yet.
ICT Strategy Implementation	-	-	-	0	0%	190,308	
MARKETING & COMMUNICATIONS							
COVID-19 Artwork relief project	525,600	120,000	101,764	(18,236)	-15%	20,000	Monies disbursed to the successful applicants.
DEPARTMENT OF SPORTS AND RECREATION							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	71,500	-	3,195	3,195	100%	-	Works in progress.
MISCELLANEOUS							
Miscellaneous Assets Renewal	30,000	15,000	46,726	31,726	212%	-	Works in progress at various locations. Budget to be adjusted at November budget review.
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS							
	1,037,100	165,000	189,455	24,455	15%	293,857	
TOTAL CAPITAL EXPENDITURE							
	10,470,152	2,650,952	2,062,398	(588,554)	-22%	1,158,359	

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 OCTOBER 2020



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 31/10/2020 \$	Budget Interest Earned 30/06/2021 \$	YTD Actual Interest Earned 31/10/2020 \$	Budget Transfers from Reserve 30/06/2021 \$	YTD Actual Transfers from Reserve 31/10/2020 \$	Budget Closing Balance 30/06/2021 \$	Actual Closing Balance 31/10/2020 \$
Asset Sustainability Reserve	5,295,417	5,293,197	160,000	69,920	85,341	18,437	(2,819,583)	(722,504)	2,721,175	4,659,050
Beatty Park Leisure Centre Reserve	101,281	101,218	(0)	0	1,632	353	0	0	102,913	101,571
Cash in Lieu Parking Reserve	1,926,742	1,926,192	0	1,771	31,052	6,708	(516,000)	(24,577)	1,441,794	1,910,094
Hyde Park Lake Reserve	159,367	159,269	(0)	0	2,568	554	0	0	161,935	159,823
Land and Building Acquisition Reserve	297,653	297,471	(0)	0	4,797	1,035	0	0	302,450	298,506
Leederville Oval Reserve	94,178	94,069	0	0	1,518	328	0	0	95,696	94,397
Loftus Community Centre Reserve	36,922	36,901	(0)	0	595	128	0	0	37,517	37,029
Loftus Recreation Centre Reserve	172,850	171,525	51,664	8,119	2,786	601	0	0	227,300	180,245
Office Building Reserve - 246 Vincent Street	401,432	401,156	0	0	6,470	1,397	(196,000)	(1,738)	211,902	400,815
Parking Facility Reserve	105,672	105,607	(0)	0	1,703	367	0	0	107,375	105,974
Percentage For Public Art Reserve	529,109	488,867	(0)	0	8,527	1,842	(525,600)	(101,764)	12,036	388,945
Plant and Equipment Reserve	22,601	22,483	(0)	0	364	78	0	0	22,965	22,561
State Gymnastics Centre Reserve	109,897	110,197	9,682	895	1,771	383	0	0	121,350	111,475
Strategic Waste Management Reserve	997,361	997,471	0	0	16,074	3,473	0	0	1,013,435	1,000,944
Tamala Park Land Sales Reserve	345,244	340,902	250,000	0	5,564	1,201	0	0	600,808	342,103
Underground Power Reserve	210,180	210,051	(0)	0	3,387	731	0	0	213,567	210,782
Waste Management Plant and Equipment Reserve	220,084	219,949	0	0	3,547	766	0	0	223,631	220,715
POS reserve - Haynes Street	0	0	157,899	157,899	2,509	541	0	0	160,408	158,440
	11,025,989	10,976,525	629,245	238,604	180,205	38,923	(4,057,183)	(850,583)	7,778,256	10,403,469

CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 AS AT 31 OCTOBER 2020



CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 FOR THE MONTH ENDED 31 OCTOBER 2020



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
General Rate					
10680 Residential	239,707,499	0.0779	18,663,900	18,744,512	100.4%
166 Vacant Residential	4,361,060	0.0725	316,177	297,975	94.2%
1621 Other	124,078,059	0.0672	8,335,564	8,249,742	99.0%
203 Vacant Commercial	2,242,570	0.1282	287,430	301,888	105.0%
Minimum Rate					
6355 Residential @ \$1,211.9	86,934,020		7,701,624	7,684,658	99.8%
156 Other @ \$1,197.7	1,763,734		186,841	179,655	96.2%
Interim Rates	0		300,000	33,026	11.0%
Rates Waiver	0		(127,220)	0	0.0%
Total Amount Made up from Rates	459,086,942		35,664,316	35,491,456	
Non Payment Penalties					
Instalment Interest @ 5.5%			160,000	155,434	97.1%
Penalty Interest @ 8%			93,000	40,425	43.5%
Administration Charge - \$8 per instalment			220,000	137,922	62.7%
Legal Costs Recovered			0	50	100.0%
			36,137,316	35,825,286	
Other Revenue					
Exempt Bins - Non Rated Properties			185,420	169,811	91.6%
Commercial / Residential Additional Bins			174,534	145,120	83.1%
Swimming Pools Inspection Fees			18,800	14,362	76.4%
			36,516,070	36,154,579	
Opening Balance				983,329	
Total Collectable			36,516,070	37,137,908	101.70%
Less					
Cash Received				21,098,846	
Rebates Allowed				1,083,884	
Rates Balance To Be Collected			36,516,070	14,955,189	40.96%
Add					
ESL Debtors				672,550	
Pensioner Rebates Not Yet Claimed				395,013	
ESL Rebates Not Yet Claimed				14,030	
Less					
Deferred Rates Debtors				(231,000)	
Current Rates Debtors Balance				15,805,782	



CITY OF VINCENT
NOTE 8 - DEBTOR REPORT
FOR THE MONTH ENDED 31 OCTOBER 2020

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	6,228	257,682	0	80,956	344,865
DEBTOR CONTROL - CASH IN LIEU CAR PARKING *	0	0	0	141,340	141,340
DEBTOR CONTROL - PROPERTY INCOME	125,414	2,807	48,211	26,381	200,812
DEBTOR CONTROL - RECOVERABLE WORKS	1,152	0	22,503	(22,503)	1,152
DEBTOR CONTROL - OTHER	582,889	7,980	0	95,273	686,102
DEBTOR CONTROL - PLANNING SERVICES FEES	280	0	0	450	730
DEBTOR CONTROL - GST	0	0	0	0	0
DEBTOR CONTROL - INFRINGEMENT *	115,889	50,340	41,494	1,607,730	1,815,453
PROVISION FOR DOUBTFUL DEBT	0	0	0	(382,738)	(382,738)
IMPAIRMENT OF RECEIVABLES	0	0	0	(155,806)	(155,806)
TOTAL DEBTORS OUTSTANDING AS AT 31/10/2020	831,831	318,789	110,208	1,391,083	2,651,911

ACCRUED INCOME	-120,634
ACCRUED INTEREST	43,359
PREPAYMENTS	71,436
TOTAL TRADE AND OTHER RECEIVABLES	2,646,071

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 of debt collection.
25/02/2015	Subiaco Football Club	16,202.10	Turf maintenance & top dressing	In the process of finalising.
01/03/2020	Perth Soccer Club	3,373.65	Monthly Lease amd utility	On-going discussion to ascertain if the Club qualifies for COVID-19 relief.
24/06/2020	Vietnam Veterans Association	1,101.08	Service fire equipment, Termite treatment	On-going discussion to ascertain if the entity qualifies for COVID-19 relief.
04/11/2016	C Caferelli	28,600.00	Breaches of Planning Development Act	Have been handed over to FER.
22/08/2018	C D Hunter	14,655.25	Outstanding court costs awarded to COV	Sheriff's Office advised on 13.10.20 payment will resume soon.
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	Breach of condition of hall hire	Sent to debt collection agency.
22/08/2019	Primed Projects Pty Ltd	318.26	Outstanding court costs awarded to COV	On fortnightly payment plan
22/08/2019	Liam Howard	576.87	Outstanding court costs awarded to COV	On fortnightly payment plan.
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	Sent to debt collector
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		121,677.81		

CITY OF VINCENT
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 31 OCTOBER 2020



	Adopted Budget 2020/21	YTD Budget Oct-20	YTD Actuals Oct-20	YTD Actuals Oct-19	Month Actuals Oct-20	Month Actuals Oct-19
	\$	\$	\$	\$	\$	\$
ADMINISTRATION						
Revenue	0	0	0	(2,295)	(0)	0
Expenditure	0	0	0	(374,460)	580	(114,196)
Surplus/(Deficit)	0	0	0	(376,755)	580	(114,196)
SWIMMING POOLS AREA						
Revenue	1,284,734	467,728	511,658	673,046	177,349	224,296
Expenditure	(3,258,685)	(653,502)	(783,032)	(1,046,634)	(218,044)	(326,386)
Surplus/(Deficit)	(1,973,951)	(185,774)	(271,375)	(373,588)	(40,694)	(102,090)
SWIM SCHOOL						
Revenue	179,011	106,701	608,123	682,588	248,587	176,942
Expenditure	(469,208)	(126,361)	(349,985)	(413,791)	(84,704)	(100,838)
Surplus/(Deficit)	(290,197)	(19,660)	258,139	268,797	163,883	76,104
CAFÉ						
Revenue	0	0	5	221,690	5	72,581
Expenditure	0	0	(34,987)	(245,323)	787	(74,598)
Surplus/(Deficit)	0	0	(34,982)	(23,633)	792	(2,017)
RETAIL SHOP						
Revenue	260,529	50,245	182,341	148,999	64,198	46,397
Expenditure	(237,959)	(73,340)	(108,586)	(95,611)	(33,865)	(23,163)
Surplus/(Deficit)	22,570	(23,095)	73,755	53,388	30,333	23,233
HEALTH & FITNESS						
Revenue	776,835	358,656	495,130	561,185	119,017	168,017
Expenditure	(985,259)	(241,387)	(326,680)	(382,485)	(81,004)	(104,397)
Surplus/(Deficit)	(208,424)	117,269	168,450	178,700	38,012	63,620
GROUP FITNESS						
Revenue	278,281	130,474	180,369	217,096	44,579	63,031
Expenditure	(411,973)	(85,198)	(135,763)	(165,992)	(34,510)	(42,423)
Surplus/(Deficit)	(133,692)	45,276	44,606	51,104	10,069	20,608
AQUAROBICS						
Revenue	117,180	54,244	69,840	83,122	17,689	23,943
Expenditure	(133,862)	(31,102)	(30,103)	(44,672)	(7,817)	(10,804)
Surplus/(Deficit)	(16,682)	23,142	39,737	38,450	9,873	13,139
CRECHE						
Revenue	25,480	11,633	18,161	23,462	4,743	6,571
Expenditure	(237,979)	(62,482)	(70,144)	(100,414)	(18,042)	(25,295)
Surplus/(Deficit)	(212,499)	(50,849)	(51,982)	(76,952)	(13,298)	(18,725)
Net Surplus/(Deficit)	(2,812,875)	(93,691)	226,348	(260,490)	199,549	(40,323)
Less: Depreciation	(1,373,247)	0	0	(456,590)	0	(114,147)
Cash Surplus/(Deficit)	(1,439,628)	(93,691)	226,348	196,100	199,549	73,824