

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE NINE MONTHS ENDED 31 MARCH 2020**



	31/03/2020 YTD Actual (b) \$	31/03/2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	4,029,131	4,029,131	4,029,131	0	0%
	4,029,131	4,029,131	4,029,131	0	0%
Revenue from operating activities (excluding rates)					
Operating Grants, Subsidies ,Contributions, Reimbursements and Donations	2,977,047	2,963,930	5,629,968	13,117	0.4%
Profit on Asset Disposal	3,486	0	0	3,486	100.0%
Fees and Charges	14,989,382	15,089,580	15,793,851	(100,198)	(0.7%)
Interest Earnings	649,130	622,209	829,639	26,921	4.1%
Other Revenue	21,703	38,502	51,375	(16,799)	(77.4%)
Ex Gratia Rates Revenue	123,749	123,749	123,749	(0)	(0.0%)
Total (Excluding Rates)	18,764,499	18,837,970	22,428,582	(73,471)	
Expenditure from operating activities					
Employee Costs	(17,985,518)	(18,839,333)	(25,547,737)	853,815	4.7%
Materials and Contracts	(15,377,478)	(16,844,035)	(22,578,071)	1,466,557	9.5%
Utilities Charges	(1,448,315)	(1,458,612)	(1,947,719)	10,297	0.7%
Depreciation (Non-Current Assets)	(8,080,939)	(8,380,593)	(11,174,298)	299,654	3.7%
Interest Expenses	(199,481)	(204,354)	(272,482)	4,873	2.4%
Insurance Expenses	(591,118)	(596,454)	(596,454)	5,336	0.9%
Loss on Asset Disposal	(45,006)	0	0	(45,006)	(100.0%)
Other Expenditure	(1,539,549)	(1,642,450)	(1,769,661)	102,901	6.7%
Total	(45,267,401)	(47,965,831)	(63,886,426)	2,698,430	
Operating activities excluded					
Depreciation (Non-Current Assets)	8,080,939	8,380,593	11,174,298	(299,654)	(3.7%)
Change in Accounting policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	41,520	0	0	41,520	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(296,893)	0	(71,330)	(296,893)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	7,825,566	8,380,593	11,206,555	(555,027)	
Amount attributable to operating activities	(14,648,205)	(16,718,137)	(26,222,158)	2,069,931	
Investing Activities					
Proceeds from Disposal of Assets	60,577	0	0	60,577	100.0%
Non-Operating Grants, Subsidies and Contributions	3,560,968	4,408,182	5,897,623	(847,214)	(23.8%)
Land and Buildings New	(470,472)	(814,702)	(3,090,383)	344,230	(73.2%)
Land and Buildings Replacement	(613,782)	(739,665)	(1,397,718)	125,883	(20.5%)
Plant and Equipment New	(43,610)	(61,713)	(82,300)	18,103	(41.5%)
Plant and Equipment Replacement	(655,005)	(2,405,250)	(3,207,000)	1,750,245	(267.2%)
Furniture and Equipment	(266,836)	(235,241)	(837,372)	(31,595)	11.8%
Infrastructure Assets - Roads New	(2,122,367)	(2,443,028)	(3,769,494)	320,661	(15.1%)
Infrastructure Assets - Roads Renewal	(3,393,478)	(4,107,996)	(7,248,293)	714,518	(21.1%)
Infrastructure Assets - Drainage New	(28,174)	(41,743)	(148,916)	13,569	(48.2%)
Infrastructure Assets - Drainage Renewal	(238,434)	(193,498)	(377,137)	(44,936)	18.8%
Infrastructure Assets - Footpaths New	(270,071)	(360,104)	(919,104)	90,033	(33.3%)
Infrastructure Assets - Footpaths Renewal	(233,814)	(244,416)	(244,427)	10,602	(4.5%)
Infrastructure Assets - Car Parks New	(90,244)	(88,010)	(212,386)	(2,234)	2.5%
Infrastructure Assets - Car Parks Renewal	(111,613)	(144,780)	(495,974)	33,167	(29.7%)
Infrastructure Assets - Parks and Ovals New	(366,227)	(308,451)	(794,570)	(57,776)	15.8%
Infrastructure Assets - Parks and Ovals Renewal	(443,888)	(307,816)	(814,632)	(136,072)	30.7%
Infrastructure Assets - Capital Work-in progress	(1,486,690)	(1,719,412)	(2,419,915)	232,722	(15.7%)
Amounts attributable to investing activities	(7,213,158)	(9,807,643)	(20,161,997)	2,594,485	
Financing Activities					
Repayment of borrowings	(580,369)	(550,247)	(672,155)	(30,122)	(5.2%)
Self-Supporting Loan Principal	24,452	28,941	34,492	(4,489)	(18.4%)
Proceeds from new borrowings	0	0	4,362,000	0	
Capital (Developer) - Contributions	404,533	0	850,000	404,533	100.0%
Transfers from cash backed reserves (restricted assets)	1,613,747	1,830,275	9,977,785	(216,528)	(13.4%)
Transfers to cash backed reserves (restricted assets)	(657,813)	(486,594)	(2,203,834)	(171,219)	(26.0%)
Amounts attributable to financing activities	804,550	822,375	12,348,288	(17,825)	
Surplus / (deficiency) before general rates	(21,056,815)	(25,703,406)	(34,035,866)	4,646,590	
Rate Revenue	35,875,542	37,520,794	37,540,180	(1,645,252)	(4.6%)
Net current assets at end of the period - surplus/(deficit)	14,818,728	11,817,388	3,504,313	3,001,338	20.3%

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE NINE MONTHS ENDED 31 MARCH 2020



	31/03/2020 YTD Actual (b) \$	31/03/2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	4,029,131	4,029,131	4,029,131	0	0.0%
	4,029,131	4,029,131	4,029,131	0	
Revenue from operating activities (excluding rates)					
Governance	27,753	25,371	33,836	2,382	8.6%
General Purpose Funding	1,871,492	2,047,736	4,318,608	(176,244)	(9.4%)
Law, Order and Public Safety	345,343	427,758	520,382	(82,415)	(23.9%)
Health	879,879	850,005	879,495	29,874	3.4%
Education and Welfare	50,293	46,881	62,530	3,412	6.8%
Community Amenities	12,433,298	12,392,040	12,555,157	41,258	0.3%
Recreation and Culture	1,266,407	1,357,792	1,802,717	(91,385)	(7.2%)
Transport	13,410	24,100	34,000	(10,690)	(79.7%)
Economic Services	191,972	204,741	273,046	(12,769)	(6.7%)
Other Property and Services	1,684,651	1,461,546	1,948,810	223,105	13.2%
Total (Excluding Rates)	18,764,499	18,837,970	22,428,582	(73,471)	
Expenditure from operating activities					
Governance	(3,005,512)	(2,820,197)	(3,800,222)	(185,315)	(6.2%)
General Purpose Funding	(470,459)	(665,284)	(798,196)	194,825	41.4%
Law, Order and Public Safety	(1,567,665)	(1,649,041)	(2,230,913)	81,376	5.2%
Health	(1,173,794)	(1,280,047)	(1,725,458)	106,253	9.1%
Education and Welfare	(303,715)	(374,295)	(503,163)	70,580	23.2%
Community Amenities	(11,175,356)	(12,260,343)	(16,470,532)	1,084,987	9.7%
Recreation and Culture	(13,385,821)	(15,767,387)	(21,213,535)	2,381,566	17.8%
Transport	(10,520,311)	(9,767,116)	(13,090,066)	(753,195)	(7.2%)
Economic Services	(782,099)	(1,084,173)	(1,476,475)	302,074	38.6%
Other Property and Services	(2,882,670)	(2,297,948)	(2,577,865)	(584,722)	(20.3%)
Total	(45,267,401)	(47,965,831)	(63,886,426)	2,698,430	
Operating activities excluded					
Depreciation (Non-Current Assets)	8,080,939	8,380,593	11,174,298	(299,654)	(3.7%)
Change in Accounting Policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	41,520	0	0	41,520	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(296,893)	0	(71,330)	(296,893)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	7,825,566	8,380,593	11,206,555	(555,027)	
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Infrastructure Assets - Roads New	(2,122,367)	(2,443,028)	(3,769,494)	320,661	(15.1%)
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Transfers from cash backed reserves (restricted assets)	1,613,747	1,830,275	9,977,785	(216,528)	(13.4%)
Repayment of borrowings	(580,369)	(550,247)	(672,155)	(30,122)	(5.2%)
Overdraft Funds (Repayment)	0	0	0	0	
Transfers to cash backed reserves (restricted assets)	(657,813)	(486,594)	(2,203,834)	(171,219)	(26.0%)
Amounts attributable to financing activities	804,549	822,375	12,348,288	(17,825)	
Surplus / (deficiency) before general rates	(21,056,814)	(25,703,406)	(34,035,867)	4,646,590	
Rate Revenue	35,875,542	37,520,794	37,540,180	(1,645,252)	(4.6%)
Net current assets at end of the period - surplus/(deficit)	14,818,728	11,817,388	3,504,313	3,001,338	20.3%