

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



	31/01/2020 YTD Actual (b) \$	31/01/2020 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 and Subsidies	701,253	929,237	1,606,606	(227,984)	(32.5%)
Contributions, Reimbursements and Donations	1,753,681	1,192,016	3,722,935	561,665	32.0%
Profit on Asset Disposal	2,188	0	0	2,188	100.0%
Fees and Charges	14,494,637	14,578,962	15,832,724	(84,325)	(0.6%)
Interest Earnings	459,422	453,013	844,639	6,409	1.4%
Other Revenue	19,703	32,424	55,625	(12,721)	(64.6%)
Ex Gratia Rates Revenue	123,749	123,749	123,749	(0)	(0.0%)
Total (Excluding Rates)	17,554,633	17,309,401	22,186,278	245,232	
Expenditure from operating activities					
Employee Costs	(14,145,213)	(14,935,549)	(25,547,737)	790,336	5.6%
Materials and Contracts	(13,406,306)	(13,491,552)	(22,350,361)	85,246	0.6%
Utilities Charges	(1,087,553)	(1,131,844)	(1,943,219)	44,291	4.1%
Depreciation (Non-Current Assets)	(6,291,959)	(6,809,908)	(11,674,298)	517,949	8.2%
Interest Expenses	(157,280)	(158,942)	(272,482)	1,662	1.1%
Insurance Expenses	(590,028)	(604,954)	(604,954)	14,926	2.5%
Loss on Asset Disposal	(18,006)	0	0	(18,006)	(100.0%)
Other Expenditure	(253,006)	(330,428)	(1,766,661)	77,422	30.6%
Total	(35,949,351)	(37,463,177)	(64,159,712)	1,513,825	
Operating activities excluded					
Depreciation (Non-Current Assets)	6,291,959	6,809,908	11,674,298	(517,949)	(8.2%)
Change in Accounting policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	15,818	0	0	15,818	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(357,577)	0	(71,330)	(357,577)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	5,950,201	6,809,908	11,706,555	(859,707)	
Amount attributable to operating activities	(8,415,387)	(9,314,737)	(26,237,748)	899,349	
Investing Activities					
Proceeds from Disposal of Assets	9,569	0	0	9,569	100.0%
Non-Operating Grants, Subsidies and Contributions	2,617,390	4,693,780	8,046,551	(2,076,390)	(79.3%)
Land and Buildings New	(199,486)	(344,292)	(6,646,009)	144,806	(72.6%)
Land and Buildings Replacement	(530,992)	(585,569)	(1,472,298)	54,577	(10.3%)
Plant and Equipment New	(10,210)	(53,830)	(92,300)	43,620	(427.2%)
Plant and Equipment Replacement	(369,508)	(480,000)	(3,207,000)	110,492	(29.9%)
Furniture and Equipment	(263,848)	(502,453)	(861,372)	238,605	(90.4%)
Infrastructure Assets - Roads New	(1,955,915)	(2,141,392)	(3,351,976)	185,477	(9.5%)
Infrastructure Assets - Roads Renewal	(2,543,987)	(2,696,888)	(7,291,799)	152,902	(6.0%)
Infrastructure Assets - Drainage New	(28,174)	(60,000)	(150,764)	31,826	(113.0%)
Infrastructure Assets - Drainage Renewal	(114,082)	(257,540)	(433,879)	143,458	(125.8%)
Infrastructure Assets - Footpaths New	(152,630)	(189,891)	(909,188)	37,262	(24.4%)
Infrastructure Assets - Footpaths Renewal	(233,814)	(239,381)	(239,381)	5,567	(2.4%)
Infrastructure Assets - Car Parks New	(47,132)	(121,725)	(179,137)	74,593	(158.3%)
Infrastructure Assets - Car Parks Renewal	(60,428)	(150,000)	(621,823)	89,572	(148.2%)
Infrastructure Assets - Parks and Ovals New	(300,091)	(541,683)	(789,498)	241,592	(80.5%)
Infrastructure Assets - Parks and Ovals Renewal	(224,888)	(336,684)	(821,006)	111,796	(49.7%)
Infrastructure Assets - Capital Work-in progress	(1,407,734)	(1,570,000)	(2,535,000)	162,266	(11.5%)
Amounts attributable to investing activities	(5,815,960)	(5,577,549)	(21,555,879)	(238,411)	
Financing Activities					
Repayment of borrowings	(422,104)	(376,686)	(672,155)	(45,418)	(10.8%)
Self-Supporting Loan Principal	24,452	18,476	34,492	5,976	24.4%
Proceeds from new borrowings	0	0	4,307,000	0	
Capital (Developer) - Contributions	574,633	0	729,393	574,633	100.0%
Transfers from cash backed reserves (restricted assets)	1,403,056	1,949,402	10,131,923	(546,346)	(38.9%)
Transfers to cash backed reserves (restricted assets)	(647,668)	(46,613)	(1,423,481)	(601,055)	(92.8%)
Amounts attributable to financing activities	932,369	1,544,579	13,107,172	(612,210)	
Surplus / (deficiency) before general rates	(13,298,975)	(13,347,707)	(34,686,456)	48,728	
Rate Revenue	35,846,357	37,462,663	37,462,663	(1,616,306)	(4.5%)
Net current assets at end of the period - surplus/(deficit)	22,547,382	24,114,956	2,776,206	(1,567,578)	(7.0%)

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE SEVEN MONTHS ENDED 31 JANUARY 2020**



	31/01/2020 YTD Actual (b) \$	31/01/2020 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%
Revenue from operating activities (excluding rates)	4,029,131	4,029,131	4,029,131	0	
Governance	27,637	12,733	21,836	14,904	53.9%
General Purpose Funding	1,366,926	1,607,468	4,333,608	(240,542)	(17.6%)
Law, Order and Public Safety	313,513	253,286	425,700	60,227	19.2%
Health	872,176	831,122	880,105	41,054	4.7%
Education and Welfare	41,713	36,463	62,530	5,250	12.6%
Community Amenities	12,262,142	12,373,022	12,711,871	(110,880)	(0.9%)
Recreation and Culture	1,066,228	1,059,116	1,802,717	7,112	0.7%
Transport	4,000	17,500	30,000	(13,500)	(337.5%)
Economic Services	145,472	138,845	238,087	6,627	4.6%
Other Property and Services	1,454,267	979,846	1,679,823	474,980	32.6%
Total (Excluding Rates)	17,554,075	17,309,401	22,186,278	245,232	
Expenditure from operating activities					
Governance	(2,451,773)	(2,187,416)	(3,727,194)	(264,357)	(10.8%)
General Purpose Funding	(401,733)	(584,303)	(799,899)	182,570	45.4%
Law, Order and Public Safety	(1,289,378)	(1,304,225)	(2,236,630)	14,847	1.2%
Health	(862,840)	(940,177)	(1,610,552)	77,337	9.0%
Education and Welfare	(248,008)	(294,030)	(504,103)	46,022	18.6%
Community Amenities	(8,900,626)	(9,740,369)	(16,686,867)	839,743	9.4%
Recreation and Culture	(10,245,528)	(12,466,593)	(21,435,637)	2,221,065	21.7%
Transport	(8,292,137)	(7,786,028)	(13,347,976)	(506,109)	(6.1%)
Economic Services	(647,600)	(843,939)	(1,445,364)	196,339	30.3%
Other Property and Services	(2,609,729)	(1,316,097)	(2,365,491)	(1,293,632)	(49.6%)
Total	(35,949,351)	(37,463,177)	(64,159,714)	1,513,825	
Operating activities excluded					
Depreciation (Non-Current Assets)	6,291,959	6,809,908	11,674,298	(517,949)	(8.2%)
Change in Accounting Policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	15,818	0	0	15,818	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(357,577)	0	(71,330)	(357,577)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	5,950,201	6,809,908	11,706,555	(859,707)	
Amount attributable to operating activities	(8,415,384)	(9,314,737)	(26,237,750)	899,349	
Investing Activities					
Proceeds from Disposal of Assets	9,569	0	0	9,569	100.0%
Non-operating grants, subsidies and contributions	2,617,390	4,693,780	8,046,551	(2,076,390)	(79.3%)
Land and Buildings New	(199,486)	(344,292)	(6,646,009)	144,806	(72.6%)
Land and Buildings Replacement	(530,992)	(585,569)	(1,472,298)	54,577	(10.3%)
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Infrastructure Assets - Roads New	(1,955,915)	(2,141,392)	(3,351,976)	185,477	(9.5%)
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Amounts attributable to investing activities	(5,815,960)	(5,577,549)	(21,555,879)	(238,411)	
Financing Activities					
Self-Supporting Loan Principal Income	24,452	18,476	34,492	5,976	24.4%
Proceeds from new borrowings	0	0	4,307,000	0	
Capital (Developer) - Contributions	574,633	0	729,393	574,633	100.0%
Transfers from cash backed reserves (restricted assets)	1,403,056	1,949,402	10,131,923	(546,346)	(38.9%)
Repayment of borrowings	(422,104)	(376,686)	(672,155)	(45,418)	(10.8%)
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Net current assets at end of the period - surplus/(deficit)	22,547,382	24,114,956	2,776,206	(1,567,577)	(7.0%)