

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE TEN MONTHS ENDED 30 APRIL 2020**



	30/04/2020 YTD Actual (b) \$	30/04/2020 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	3,120,516	3,243,411	5,566,203	(122,895)	(3.9%)
Profit on Asset Disposal	3,486	0	0	3,486	100.0%
Fees and Charges	15,144,779	15,135,998	15,419,105	8,781	0.1%
Interest Earnings	704,611	651,666	829,639	52,945	7.5%
Other Revenue	23,376	42,780	51,375	(19,404)	(83.0%)
Ex Gratia Rates Revenue	123,749	123,749	123,749	(0)	(0.0%)
Total (Excluding Rates)	19,120,519	19,197,604	21,990,071	(77,085)	
Expenditure from operating activities					
Employee Costs	(20,604,109)	(21,549,697)	(25,547,737)	945,588	4.6%
Materials and Contracts	(17,054,698)	(18,697,074)	(22,578,071)	1,642,376	9.6%
Utilities Charges	(1,611,866)	(1,620,680)	(1,947,719)	8,814	0.5%
Depreciation (Non-Current Assets)	(9,006,648)	(9,311,770)	(11,174,298)	305,122	3.4%
Interest Expenses	(219,642)	(227,060)	(272,482)	7,419	3.4%
Insurance Expenses	(591,118)	(596,454)	(596,454)	5,336	0.9%
Loss on Asset Disposal	(1,407,139)	0	0	(1,407,139)	(100.0%)
Other Expenditure	(1,551,428)	(1,684,784)	(1,769,661)	133,356	8.6%
Total	(52,046,647)	(53,687,519)	(63,886,426)	1,640,871	
Operating activities excluded					
Depreciation (Non-Current Assets)	9,006,648	9,311,770	11,174,298	(305,122)	(3.4%)
Change in Accounting policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	1,403,653	0	0	1,403,653	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(237,255)	0	(71,330)	(237,255)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	10,173,046	9,311,770	11,206,555	861,276	
Amount attributable to operating activities	(18,723,951)	(21,149,014)	(26,660,669)	2,425,062	
Investing Activities					
Proceeds from Disposal of Assets	75,739	0	0	75,739	100.0%
Non-Operating Grants, Subsidies and Contributions	3,585,968	4,897,980	5,897,623	(1,312,012)	(36.6%)
Land and Buildings New	(842,708)	(1,573,246)	(3,090,383)	730,538	(86.7%)
Land and Buildings Replacement	(790,825)	(958,954)	(1,397,718)	168,129	(21.3%)
Plant and Equipment New	(43,610)	(68,570)	(82,300)	24,960	(57.2%)
Plant and Equipment Replacement	(768,841)	(1,172,500)	(3,207,000)	403,659	(52.5%)
Furniture and Equipment	(266,836)	(313,490)	(837,372)	46,654	(17.5%)
Infrastructure Assets - Roads New	(2,184,159)	(2,885,156)	(3,769,494)	700,997	(32.1%)
Infrastructure Assets - Roads Renewal	(4,379,487)	(5,154,733)	(7,248,293)	775,246	(17.7%)
Infrastructure Assets - Drainage New	(28,174)	(77,457)	(148,916)	49,283	(174.9%)
Infrastructure Assets - Drainage Renewal	(322,536)	(254,702)	(377,137)	(67,834)	21.0%
Infrastructure Assets - Footpaths New	(297,195)	(546,426)	(919,104)	249,232	(83.9%)
Infrastructure Assets - Footpaths Renewal	(233,814)	(244,416)	(244,427)	10,602	(4.5%)
Infrastructure Assets - Car Parks New	(99,236)	(129,452)	(212,386)	30,216	(30.4%)
Infrastructure Assets - Car Parks Renewal	(121,763)	(261,841)	(495,974)	140,078	(115.0%)
Infrastructure Assets - Parks and Ovals New	(496,225)	(470,481)	(794,570)	(25,744)	5.2%
Infrastructure Assets - Parks and Ovals Renewal	(518,886)	(470,068)	(814,632)	(48,818)	9.4%
Infrastructure Assets - Capital Work-in progress	(1,532,257)	(1,952,912)	(2,419,915)	420,655	(27.5%)
Amounts attributable to investing activities	(9,264,845)	(11,636,424)	(20,161,997)	2,371,579	
Financing Activities					
Repayment of borrowings	(624,422)	(590,872)	(672,155)	(33,550)	(5.4%)
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	574,633	0	850,000	574,633	100.0%
Transfers from cash backed reserves (restricted assets)	1,658,814	1,831,875	9,977,785	(173,061)	(10.4%)
Transfers to cash backed reserves (restricted assets)	(691,158)	(540,660)	(2,203,834)	(150,498)	(21.8%)
Amounts attributable to financing activities	942,319	729,284	12,348,288	213,035	
Surplus / (deficiency) before general rates	(27,046,478)	(32,056,154)	(34,474,377)	5,009,675	
Rate Revenue	36,012,829	37,527,253	37,540,180	(1,514,424)	(4.2%)
Net current assets at end of the period - surplus/(deficit)	8,966,351	5,471,099	3,065,802	3,495,251	39.0%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE TEN MONTHS ENDED 30 APRIL 2020**



	30/04/2020 YTD Actual (b) \$	30/04/2020 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	28,190	33,836	(437)	(1.6%)
General Purpose Funding	1,930,449	2,205,280	4,318,608	(274,831)	(14.2%)
Law, Order and Public Safety	411,632	442,785	520,382	(31,153)	(7.6%)
Health	882,059	859,814	879,495	22,245	2.5%
Education and Welfare	53,623	52,090	62,530	1,533	2.9%
Community Amenities	12,460,421	12,443,929	12,555,157	16,492	0.1%
Recreation and Culture	1,389,839	1,286,686	1,364,206	103,153	7.4%
Transport	13,410	27,400	34,000	(13,990)	(104.3%)
Economic Services	211,678	227,490	273,046	(15,812)	(7.5%)
Other Property and Services	1,739,654	1,623,940	1,948,810	115,714	6.7%
Total (Excluding Rates)	19,120,519	19,197,604	21,990,071	(77,085)	
Expenditure from operating activities					
Governance	(3,358,832)	(3,192,467)	(3,800,222)	(166,365)	(5.0%)
General Purpose Funding	(535,666)	(715,878)	(798,196)	180,212	33.6%
Law, Order and Public Safety	(1,796,856)	(1,865,314)	(2,230,913)	68,458	3.8%
Health	(1,378,136)	(1,449,907)	(1,725,458)	71,771	5.2%
Education and Welfare	(335,306)	(421,798)	(503,163)	86,492	25.8%
Community Amenities	(12,559,822)	(13,697,531)	(16,470,532)	1,137,709	9.1%
Recreation and Culture	(15,089,820)	(17,649,203)	(21,213,535)	2,559,383	17.0%
Transport	(11,607,596)	(10,889,531)	(13,090,066)	(718,065)	(6.2%)
Economic Services	(945,134)	(1,232,338)	(1,476,475)	287,204	30.4%
Other Property and Services	(4,439,480)	(2,573,552)	(2,577,865)	(1,865,928)	(42.0%)
Total	(52,046,647)	(53,687,519)	(63,886,426)	1,640,871	
Operating activities excluded					
Depreciation (Non-Current Assets)	9,006,648	9,311,770	11,174,298	(305,122)	(3.4%)
Change in Accounting Policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	1,403,653	0	0	1,403,653	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(237,255)	0	(71,330)	(237,255)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	10,173,046	9,311,770	11,206,555	861,276	
Amount attributable to operating activities	(18,723,951)	(21,149,014)	(26,660,669)	2,425,062	
Investing Activities					
Proceeds from Disposal of Assets	75,739	0	0	75,739	100.0%
Non-operating grants, subsidies and contributions	3,585,968	4,897,980	5,897,623	(1,312,012)	(36.6%)
Land and Buildings New	(842,708)	(1,573,246)	(3,090,383)	730,538	(86.7%)
Land and Buildings Replacement	(790,825)	(958,954)	(1,397,718)	168,129	(21.3%)
Plant and Equipment New	(43,610)	(68,570)	(82,300)	24,960	(57.2%)
Plant and Equipment Replacement	(768,841)	(1,172,500)	(3,207,000)	403,659	(52.5%)
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Infrastructure Assets - Roads New	(2,184,159)	(2,885,156)	(3,769,494)	700,997	(32.1%)
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Infrastructure Assets - Parks and Ovals Renewal	(518,886)	(470,068)	(814,632)	(48,818)	9.4%
Infrastructure Assets - Capital Work-in progress	(1,532,257)	(1,952,912)	(2,419,915)	420,655	(27.5%)
Amounts attributable to investing activities	(9,264,845)	(11,636,424)	(20,161,997)	2,371,579	
Financing Activities					
Self-Supporting Loan Principal Income	24,452	28,941	34,492	(4,489)	(18.4%)
Proceeds from new borrowings	0	0	4,362,000	0	
Capital (Developer) - Contributions	574,633	0	850,000	574,633	100.0%
Transfers from cash backed reserves (restricted assets)	1,658,814	1,831,875	9,977,785	(173,061)	(10.4%)
Repayment of borrowings	(624,422)	(590,872)	(672,155)	(33,550)	(5.4%)
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Amounts attributable to financing activities	942,318	729,284	12,348,288	213,035	
Surplus / (deficiency) before general rates	(27,046,477)	(32,056,154)	(34,474,378)	5,009,676	
Rate Revenue	36,012,829	37,527,253	37,540,180	(1,514,424)	(4.2%)
Net current assets at end of the period - surplus/(deficit)	8,966,352	5,471,099	3,065,802	3,495,252	39.0%