

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR TEN MONTHS ENDED 30 APRIL 2021**



	30/04/2021 YTD Actual (b) \$	30/04/2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	6,619,572	6,619,572	6,619,572	0	0%
	6,619,572	6,619,572	6,619,572	0	0%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	1,812,346	1,826,760	2,191,182	(14,414)	(0.8%)
Contributions, Reimbursements and Donations	2,085,886	505,020	2,465,027	1,580,866	75.8%
Profit on Asset Disposal	14,149	950	1,149	13,199	93.3%
Fees and Charges	14,474,897	13,614,651	15,121,896	860,246	5.9%
Interest Earnings	564,516	464,265	524,872	100,251	17.8%
Other Revenue	44,147	47,150	56,600	(3,003)	(6.8%)
Ex Gratia Rates Revenue	203,306	203,306	203,306	0	0.0%
Total (Excluding Rates)	19,198,770	16,662,103	20,564,033	2,536,668	
Expenditure from operating activities					
Employee Costs	(20,376,483)	(21,079,189)	(24,925,184)	702,706	3.4%
Materials and Contracts	(15,016,376)	(18,037,771)	(22,182,342)	3,021,395	20.1%
Utilities Charges	(1,606,992)	(1,615,850)	(1,940,918)	8,858	0.6%
Depreciation (Non-Current Assets)	(9,616,642)	(9,155,310)	(10,986,626)	(461,332)	(4.8%)
Interest Expenses	(221,858)	(229,030)	(274,842)	7,172	3.2%
Insurance Expenses	(604,957)	(581,958)	(615,480)	(22,999)	(3.8%)
Loss on Asset Disposal	(136,921)	(71,640)	(85,976)	(65,281)	(47.7%)
Other Expenditure	(313,044)	(298,451)	(910,163)	(14,593)	(4.7%)
Total	(47,892,800)	(51,069,200)	(61,921,532)	3,176,398	
Operating activities excluded					
Depreciation (Non-Current Assets)	9,616,642	9,155,310	10,986,626	461,332	4.8%
(Profit)/Loss on Asset Disposal	122,772	70,690	84,827	52,082	42.4%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(8,361)	0	360,623	(8,361)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	9,882,961	9,226,000	10,413,668	656,961	
Amount attributable to operating activities	(12,191,498)	(18,561,525)	(24,324,259)	6,370,027	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and Contributions	7,521,501	7,626,339	10,566,940	(104,838)	(1.4%)
Land and Buildings New	(5,840,012)	(5,656,863)	(8,486,952)	(183,149)	3.1%
Land and Buildings Replacement	(729,996)	(856,503)	(2,110,914)	126,507	(17.3%)
Plant and Equipment Replacement	(1,680,264)	(2,182,640)	(3,493,100)	502,376	(29.9%)
Furniture and Equipment	(112,085)	(370,730)	(702,943)	258,645	(230.8%)
Infrastructure Assets - Roads New	(392,358)	(630,042)	(3,935,344)	237,684	(60.6%)
Infrastructure Assets - Roads Renewal	(1,831,190)	(2,560,661)	(3,053,577)	729,470	(39.8%)
Infrastructure Assets - Drainage New	(104,621)	(58,098)	(375,455)	(46,523)	44.5%
Infrastructure Assets - Drainage Renewal	(195,361)	(202,557)	(863,957)	7,195	(3.7%)
Infrastructure Assets - Footpaths New	(53,311)	(62,623)	(561,220)	9,313	(17.5%)
Infrastructure Assets - Footpaths Renewal	(293,559)	(334,568)	(455,963)	41,009	(14.0%)
Infrastructure Assets - Car Parks New	(127,950)	(134,063)	(1,468,143)	6,113	(4.8%)
Infrastructure Assets - Car Parks Renewal	(85,800)	(65,574)	(338,918)	(20,226)	23.6%
Infrastructure Assets - Parks and Ovals New	(836,974)	(1,328,913)	(2,738,330)	491,939	(58.8%)
Infrastructure Assets - Parks and Ovals Renewal	(380,507)	(403,777)	(527,072)	23,271	(6.1%)
Infrastructure Assets - Capital Work-in progress	(1,398,519)	(22,020)	(5,313,712)	(1,376,499)	98.4%
Amounts attributable to investing activities	(6,400,365)	(7,243,293)	(23,858,660)	842,928	
Financing Activities					
Repayment of borrowings	(723,527)	(681,968)	(945,195)	(41,559)	(5.7%)
Self-Supporting Loan Principal	5,786	5,868	11,736	(82)	(1.4%)
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	1,022,917	814,120	6,039,929	208,797	20.4%
Transfers from cash backed reserves (restricted assets)	2,451,140	2,437,490	13,101,112	13,650	0.6%
Transfers to cash backed reserves (restricted assets)	(5,387,709)	(3,800,000)	(11,268,925)	(1,587,709)	(29.5%)
Amounts attributable to financing activities	(2,631,393)	(1,224,490)	9,991,757	(1,406,903)	
Surplus / (deficiency) before general rates	(21,223,255)	(27,029,309)	(38,191,161)	5,806,051	
Rate Revenue	38,138,153	38,217,487	38,240,563	(79,334)	(0.2%)
Net current assets at end of the period - surplus/(deficit)	16,914,897	11,188,179	49,401	5,726,717	33.9%

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR TEN MONTHS ENDED 30 APRIL 2021



	30/04/2021 YTD Actual (b) \$	30/04/2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	<u>6,619,572</u>	<u>6,619,572</u>	<u>6,619,572</u>	<u>0</u>	<u>0.0%</u>
Revenue from operating activities (excluding rates)					
Governance	30	20	30	10	33.3%
General Purpose Funding	1,694,975	1,678,291	2,939,477	16,684	1.0%
Law, Order and Public Safety	501,411	451,890	512,330	49,521	9.9%
Health	897,078	745,210	894,324	151,868	16.9%
Education and Welfare	46,853	25,610	30,750	21,243	45.3%
Community Amenities	12,242,562	11,874,861	13,732,873	367,701	3.0%
Recreation and Culture	1,454,567	1,218,000	1,652,230	236,567	16.3%
Transport	33,301	37,330	44,800	(4,029)	(12.1%)
Economic Services	374,604	212,980	255,636	161,624	43.1%
Other Property and Services	1,953,388	417,910	501,582	1,535,478	78.6%
Total (Excluding Rates)	<u>19,198,770</u>	<u>16,662,103</u>	<u>20,564,033</u>	<u>2,536,668</u>	
Expenditure from operating activities					
Governance	(2,474,234)	(2,530,097)	(3,005,851)	55,863	2.3%
General Purpose Funding	(547,720)	(611,504)	(695,070)	63,784	11.6%
Law, Order and Public Safety	(1,760,994)	(1,787,061)	(2,127,101)	26,067	1.5%
Health	(1,349,883)	(1,521,864)	(1,807,946)	171,981	12.7%
Education and Welfare	(262,867)	(272,464)	(324,362)	9,597	3.7%
Community Amenities	(12,401,241)	(13,131,960)	(16,490,533)	730,719	5.9%
Recreation and Culture	(13,885,706)	(16,078,743)	(19,147,441)	2,193,037	15.8%
Transport	(11,187,242)	(11,144,064)	(13,367,276)	(43,178)	(0.4%)
Economic Services	(1,108,206)	(1,133,608)	(1,413,754)	25,402	2.3%
Other Property and Services	(2,914,709)	(2,857,834)	(3,542,197)	(56,875)	(2.0%)
Total	<u>(47,892,801)</u>	<u>(51,069,200)</u>	<u>(61,921,532)</u>	<u>3,176,397</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	9,616,642	9,155,310	10,986,626	461,332	4.8%
(Profit)/Loss on Asset Disposal	122,772	70,690	84,827	52,082	42.4%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(8,361)	0	360,623	(8,361)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	<u>9,882,961</u>	<u>9,226,000</u>	<u>10,413,668</u>	<u>656,961</u>	
Amount attributable to operating activities	<u>(12,191,498)</u>	<u>(18,561,525)</u>	<u>(24,324,259)</u>	<u>6,370,026</u>	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	7,521,501	7,626,339	10,566,940	(104,838)	(1.4%)
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Land and Buildings Replacement	(729,996)	(856,503)	(2,110,914)	126,507	(17.3%)
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement	(1,680,264)	(2,182,640)	(3,493,100)	502,376	(29.9%)
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Transfers from cash backed reserves (restricted assets)	2,451,140	2,437,490	13,101,112	13,650	0.6%
Capital Contributions and Grants Owing	0	0	0	0	
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