

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY  
BY NATURE OR TYPE - FOR EIGHT MONTHS ENDED 28 FEBRUARY**



	28/02/2021 YTD Actual (b) \$	28/02/2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	6,619,572	3,470,822	3,470,822	3,148,750	48%
	6,619,572	3,470,822	3,470,822	3,148,750	48%
<b>Revenue from operating activities (excluding rates)</b>					
Operating Grants and Subsidies	1,702,119	1,026,752	1,537,681	675,367	39.7%
Contributions, Reimbursements and Donations	1,737,504	360,368	2,208,530	1,377,136	79.3%
Profit on Asset Disposal	14,149	0	0	14,149	100.0%
Fees and Charges	14,809,484	14,745,960	14,994,522	63,524	0.4%
Interest Earnings	467,237	389,760	458,872	77,477	16.6%
Other Revenue	36,488	30,328	45,500	6,160	16.9%
Ex Gratia Rates Revenue	123,749	123,749	156,683	(0)	(0.0%)
<b>Total (Excluding Rates)</b>	<b>18,890,256</b>	<b>16,676,918</b>	<b>19,401,789</b>	<b>2,213,339</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(15,789,182)	(16,268,933)	(24,663,290)	479,751	3.0%
Materials and Contracts	(11,429,263)	(12,532,031)	(20,836,777)	1,102,768	9.6%
Utilities Charges	(1,241,207)	(1,289,096)	(1,935,543)	47,889	3.9%
Depreciation (Non-Current Assets)	(7,489,993)	(7,324,248)	(10,986,626)	(165,745)	(2.2%)
Interest Expenses	(178,859)	(183,224)	(274,842)	4,365	2.4%
Insurance Expenses	(594,957)	(593,162)	(615,480)	(1,795)	(0.3%)
Loss on Asset Disposal	1,706	0	0	1,706	(100.0%)
Other Expenditure	(281,668)	(165,032)	(230,072)	(116,636)	(41.4%)
<b>Total</b>	<b>(37,002,947)</b>	<b>(38,355,727)</b>	<b>(59,542,632)</b>	<b>1,352,778</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	7,489,993	7,324,248	10,986,626	165,745	2.2%
(Profit)/Loss on Asset Disposal	(15,855)	0	0	(15,855)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(64,578)	0	(39,377)	(64,578)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	22,975	0	0	22,975	100.0%
<b>Total</b>	<b>7,432,535</b>	<b>7,324,248</b>	<b>9,928,841</b>	<b>108,287</b>	
<b>Amount attributable to operating activities</b>	<b>(4,060,584)</b>	<b>(10,883,739)</b>	<b>(26,741,180)</b>	<b>6,823,154</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	131,631	0	0	131,631	100.0%
Non-Operating Grants, Subsidies and Contributions	6,321,042	6,838,846	10,826,387	(517,804)	(8.2%)
Land and Buildings New	(5,129,955)	(5,819,356)	(8,501,669)	689,401	(13.4%)
Land and Buildings Replacement	(620,953)	(664,615)	(2,298,364)	43,662	(7.0%)
Plant and Equipment Replacement	(1,373,944)	(1,484,020)	(3,493,100)	110,076	(8.0%)
Furniture and Equipment	(97,342)	(296,584)	(702,943)	199,242	(204.7%)
Infrastructure Assets - Roads New	(351,024)	(929,988)	(3,866,918)	578,964	(164.9%)
Infrastructure Assets - Roads Renewal	(1,672,976)	(2,235,363)	(3,472,596)	562,387	(33.6%)
Infrastructure Assets - Drainage New	(45,953)	(329,840)	(374,444)	283,887	(617.8%)
Infrastructure Assets - Drainage Renewal	(174,686)	0	(864,195)	(174,686)	100.0%
Infrastructure Assets - Footpaths New	(58,571)	(217,015)	(557,546)	158,444	(270.5%)
Infrastructure Assets - Footpaths Renewal	(245,892)	(267,511)	(430,115)	21,620	(8.8%)
Infrastructure Assets - Car Parks New	(72,154)	(218,502)	(1,475,264)	146,348	(202.8%)
Infrastructure Assets - Car Parks Renewal	(34,719)	(205,418)	(335,642)	170,699	(491.7%)
Infrastructure Assets - Parks and Ovals New	(657,551)	(971,687)	(2,518,869)	314,137	(47.8%)
Infrastructure Assets - Parks and Ovals Renewal	(286,911)	(225,473)	(676,784)	(61,439)	21.4%
Infrastructure Assets - Capital Work-in progress	(1,229,938)	(17,616)	(4,348,712)	(1,212,322)	98.6%
<b>Amounts attributable to investing activities</b>	<b>(5,599,895)</b>	<b>(7,044,143)</b>	<b>(23,090,774)</b>	<b>1,444,248</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(609,878)	(570,329)	(945,195)	(39,549)	(6.5%)
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	617,650	579,600	5,012,279	38,050	6.2%
Transfers from cash backed reserves (restricted assets)	2,442,550	2,389,992	12,225,058	52,558	2.2%
Transfers to cash backed reserves (restricted assets)	(4,968,902)	(4,760,000)	(7,052,999)	(208,902)	(4.2%)
<b>Amounts attributable to financing activities</b>	<b>(2,512,794)</b>	<b>(2,354,869)</b>	<b>12,303,979</b>	<b>(157,924)</b>	
<b>Surplus / (deficiency) before general rates</b>	<b>(12,173,272)</b>	<b>(20,282,751)</b>	<b>(37,527,974)</b>	<b>8,109,478</b>	
Rate Revenue	38,297,334	37,544,877	37,574,617	752,457	2.0%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>26,124,061</b>	<b>17,262,126</b>	<b>46,642</b>	<b>8,861,935</b>	33.9%

**CITY OF KALAMUNDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(STATUTORY REPORTING PROGRAM) - FOR EIGHT MONTHS ENDED 28 FEBRUARY**



	28/02/2021 T10 Actual (b) \$	28/02/2021 T10 Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	6,619,572	3,470,822	3,470,822	3,148,750	47.6%
<b>Revenue from operating activities (excluding rates)</b>					
Governance	30	0	0	30	100.0%
General Purpose Funding	1,506,407	1,333,421	2,843,854	172,986	11.5%
Law, Order and Public Safety	414,647	392,176	513,304	22,471	5.4%
Health	874,221	583,448	875,253	290,773	33.3%
Education and Welfare	39,728	20,488	30,750	19,240	48.4%
Community Amenities	12,988,114	13,026,784	13,159,501	(38,670)	(0.3%)
Recreation and Culture	1,071,754	899,496	1,347,346	172,258	16.1%
Transport	27,930	29,864	44,800	(1,934)	(6.9%)
Economic Services	260,335	153,728	230,654	106,607	40.9%
Other Property and Services	1,707,089	237,512	356,326	1,469,577	86.1%
<b>Total (Excluding Rates)</b>	<b>18,890,256</b>	<b>16,676,918</b>	<b>19,401,789</b>	<b>2,213,339</b>	
<b>Expenditure from operating activities</b>					
Governance	(1,976,470)	(1,928,405)	(2,916,922)	(48,065)	(2.4%)
General Purpose Funding	(439,632)	(463,164)	(615,526)	23,532	5.4%
Law, Order and Public Safety	(1,392,686)	(1,356,042)	(2,057,614)	(36,644)	(2.6%)
Health	(1,049,196)	(1,077,401)	(1,630,088)	28,205	2.7%
Education and Welfare	(215,174)	(216,557)	(311,366)	1,383	0.6%
Community Amenities	(9,592,804)	(10,264,321)	(16,398,826)	671,517	7.0%
Recreation and Culture	(10,596,449)	(11,938,051)	(18,019,622)	1,341,602	12.7%
Transport	(8,851,793)	(8,851,601)	(13,283,198)	(192)	(0.0%)
Economic Services	(894,105)	(858,810)	(1,370,951)	(35,295)	(3.9%)
Other Property and Services	(1,994,639)	(1,401,374)	(2,938,518)	(593,265)	(29.7%)
<b>Total</b>	<b>(37,002,947)</b>	<b>(38,355,727)</b>	<b>(59,542,632)</b>	<b>1,352,778</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	7,489,993	7,324,248	10,986,626	165,745	2.2%
Change in Accounting Policies	0	0	0	0	
(Profit)/Loss on Asset Disposal	(15,855)	0	0	(15,855)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Deferred Loan (non-current) FUSC	0	0	0	0	
Net Movement in Provisions / Contract Liabilities	(64,578)	0	(39,377)	(64,578)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	22,975	0	0	22,975	100.0%
<b>Total</b>	<b>7,432,535</b>	<b>7,324,248</b>	<b>9,928,841</b>	<b>108,287</b>	
<b>Amount attributable to operating activities</b>	<b>(4,060,584)</b>	<b>(10,883,739)</b>	<b>(26,741,180)</b>	<b>6,823,154</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	131,631	0	0	131,631	100.0%
Non-operating grants, subsidies and contributions	6,321,042	6,838,846	10,826,387	(517,804)	(8.2%)
Land Held for Resale	0	0	0	0	
Land Development Costs	0	0	0	0	
Land and Buildings New	(5,129,955)	(5,819,356)	(8,501,669)	689,401	(13.4%)
Land and Buildings Replacement	(620,953)	(664,615)	(2,298,364)	43,662	(7.0%)
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement	(1,373,944)	(1,484,020)	(3,493,100)	110,076	(8.0%)
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<b>Financing Activities</b>					
Self-Supporting Loan Principal Income	5,786	5,868	11,736	(82)	(1.4%)
Overdraft Funding Utilised	0	0	0	0	
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	617,650	579,600	5,012,279	38,050	6.2%
Transfers from cash backed reserves (restricted assets)	2,442,550	2,389,992	12,225,058	52,558	2.2%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(609,878)	(570,329)	(945,195)	(39,549)	(6.5%)
Overdraft Funds (Repayment)	0	0	0	0	
EMRC FOGO Contribution	0	0	0	0	
Transfers to cash backed reserves (restricted assets)	(4,968,902)	(4,760,000)	(7,052,999)	(208,902)	(4.2%)
<b>Amounts attributable to financing activities</b>	<b>(2,512,794)</b>	<b>(2,354,869)</b>	<b>12,303,979</b>	<b>(157,924)</b>	
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Rate Revenue	38,297,334	37,544,877	37,574,617	752,457	2.0%
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