

**CITY OF KALAMUNDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**BY NATURE AND TYPE**  
**FOR THE FIVE MONTHS ENDED 30 NOVEMBER 2018**



	30/11/2018 YTD Actual (b) \$	30/11/2018 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4,090,357	3,581,226	3,581,226	509,131	12%
	4,090,357	3,581,226	3,581,226	509,131	12%
<b>Revenue from operating activities (excluding rates)</b>					
Operating Grants and Subsidies	780,871	690,681	1,707,536	90,190	11.5%
Contributions, Reimbursements and Donations	804,510	422,841	2,589,973	381,669	47.4%
Profit on Asset Disposal	25,950	0	0	25,950	100.0%
Fees and Charges	13,819,520	13,796,281	15,759,809	23,239	0.2%
Interest Earnings	400,662	542,360	1,301,727	(141,698)	(35.4%)
Other Revenue	12,936	33,100	79,473	(20,164)	(155.9%)
Ex Gratia Rates Revenue	123,749	123,749	193,331	0	0.0%
<b>Total (Excluding Rates)</b>	<b>15,968,198</b>	<b>15,609,012</b>	<b>21,631,849</b>	<b>359,186</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(10,356,779)	(10,313,251)	(24,569,193)	(43,528)	(0.4%)
Materials and Contracts	(8,522,517)	(8,646,534)	(22,062,365)	124,017	1.5%
Utilities Charges	(715,692)	(784,960)	(1,884,865)	69,268	9.7%
Depreciation (Non-Current Assets)	(4,319,619)	(4,514,840)	(10,835,774)	195,221	4.5%
Interest Expenses	(128,822)	(131,955)	(316,697)	3,133	2.4%
Insurance Expenses	(597,959)	(570,800)	(570,800)	(27,159)	(4.5%)
Loss on Asset Disposal	(45,815)	0	0	(45,815)	(100.0%)
Other Expenditure	(138,770)	(220,465)	(1,696,699)	81,695	58.9%
<b>Total</b>	<b>(24,825,973)</b>	<b>(25,182,805)</b>	<b>(61,936,393)</b>	<b>356,832</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	4,319,619	4,514,840	10,835,774	(195,221)	(4.5%)
(Profit)/Loss on Asset Disposal	19,865	0	0	19,865	100.0%
EMRC Contribution (Non-cash)	0	0	(1,630,348)	0	
Deferred Loan (non-current) FUSC	2,132	(329)	(337)	2,461	115.4%
Movement in Provisions	(22,233)	35,000	773,634	(57,233)	257.4%
Pensioners Deferred Rates Movement	0	0	(33,000)	0	
<b>Total</b>	<b>4,319,383</b>	<b>4,549,511</b>	<b>9,945,723</b>	<b>(230,128)</b>	
<b>Amount attributable to operating activities</b>	<b>(448,035)</b>	<b>(1,443,056)</b>	<b>(26,777,595)</b>	<b>995,021</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	109,698	0	0	109,698	100.0%
Non-Operating Grants, Subsidies and Contributions	1,116,128	134,015	5,571,227	982,113	88.0%
Land and Buildings New	(1,234,852)	(675,264)	(2,904,154)	(559,588)	45.3%
Land and Buildings Replacement	(173,531)	(534,752)	(2,156,703)	361,221	(208.2%)
Plant and Equipment New	(58,495)	(123,535)	(296,500)	65,040	(111.2%)
Plant and Equipment Replacement	(126,837)	(20,830)	(1,203,500)	(106,007)	83.6%
Furniture and Equipment	(174,103)	(79,140)	(840,514)	(94,963)	54.5%
Infrastructure Assets - Roads New	(39,329)	(747,570)	(3,371,282)	708,241	(1800.8%)
Infrastructure Assets - Roads Renewal	(399,709)	(1,493,251)	(6,257,573)	1,093,542	(273.6%)
Infrastructure Assets - Drainage New	(118,326)	(55,886)	(254,043)	(62,440)	52.8%
Infrastructure Assets - Drainage Renewal	(285,590)	(409,756)	(1,520,070)	124,166	(43.5%)
Infrastructure Assets - Footpaths New	(239,690)	(193,767)	(824,136)	(45,923)	19.2%
Infrastructure Assets - Footpaths Renewal	(206,494)	(103,239)	(415,375)	(103,255)	50.0%
Infrastructure Assets - Car Parks New	(1,032)	(72,846)	(202,895)	71,814	(6956.2%)
Infrastructure Assets - Car Parks Renewal	(25,400)	(329,708)	(1,282,680)	304,308	(1198.1%)
Infrastructure Assets - Parks and Ovals New	(104,495)	(199,273)	(901,418)	94,778	(90.7%)
Infrastructure Assets - Parks and Ovals Renewal	(468,512)	(294,930)	(1,301,249)	(173,582)	37.0%
Infrastructure Assets - Capital Work-in progress	(882,008)	0	(6,257,671)	(882,008)	100.0%
<b>Amounts attributable to investing activities</b>	<b>(3,312,577)</b>	<b>(5,199,732)</b>	<b>(24,418,536)</b>	<b>1,887,155</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(285,595)	(288,643)	(657,818)	3,048	1.1%
Self-Supporting Loan Principal	21,837	13,773	34,492	8,064	36.9%
Proceeds from new borrowings	0	0	2,520,000	0	
Capital (Developer) - Contributions	0	0	4,759,393	0	
Transfers from cash backed reserves (restricted assets)	341,464	177,915	12,420,744	163,549	47.9%
Transfers to cash backed reserves (restricted assets)	(73,729)	(14,580)	(1,728,069)	(59,149)	(80.2%)
<b>Amounts attributable to financing activities</b>	<b>3,977</b>	<b>(111,535)</b>	<b>17,348,742</b>	<b>115,512</b>	
<b>Surplus / (deficiency) before general rates</b>	<b>(3,756,633)</b>	<b>(6,754,323)</b>	<b>(33,847,389)</b>	<b>2,997,688</b>	
Rate Revenue	35,531,400	36,047,959	36,556,916	(516,559)	(1.5%)
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>31,774,767</b>	<b>29,293,636</b>	<b>2,709,526</b>	<b>2,481,129</b>	7.8%

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY  
(STATUTORY REPORTING PROGRAM)  
FOR THE FIVE MONTHS ENDED 30 NOVEMBER 2018**



	30/11/2018 YTD Actual (b) \$	30/11/2018 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4,090,357	3,581,226	3,581,226	509,131	12.4%
<b>Revenue from operating activities (excluding rates)</b>	4,090,357	3,581,226	3,581,226	509,131	
Governance	2,758	48,100	115,453	(45,342)	(1644.0%)
General Purpose Funding	1,401,012	1,416,198	4,729,671	(15,186)	(1.1%)
Law, Order and Public Safety	226,948	241,321	572,398	(14,373)	(6.3%)
Health	862,156	809,481	885,584	52,675	6.1%
Education and Welfare	29,365	28,955	69,517	410	1.4%
Community Amenities	11,896,186	11,880,777	12,444,246	15,409	0.1%
Recreation and Culture	688,921	792,040	1,873,669	(103,119)	(15.0%)
Transport	670	12,500	30,000	(11,830)	(1765.7%)
Economic Services	100,367	152,425	365,887	(52,058)	(51.9%)
Other Property and Services	759,816	227,215	545,423	532,601	70.1%
<b>Total (Excluding Rates)</b>	<b>15,968,199</b>	<b>15,609,012</b>	<b>21,631,848</b>	<b>359,187</b>	
<b>Expenditure from operating activities</b>					
Governance	(1,650,859)	(1,521,493)	(3,641,522)	(129,366)	(7.8%)
General Purpose Funding	(459,215)	(392,193)	(663,134)	(67,022)	(14.6%)
Law, Order and Public Safety	(877,012)	(884,026)	(2,116,668)	7,014	0.8%
Health	(673,809)	(795,853)	(1,903,278)	122,044	18.1%
Education and Welfare	(198,657)	(225,069)	(494,479)	26,412	13.3%
Community Amenities	(5,980,055)	(6,388,183)	(16,165,563)	408,128	6.8%
Recreation and Culture	(8,182,980)	(8,678,558)	(20,828,600)	495,578	6.1%
Transport	(5,114,995)	(5,204,415)	(12,481,674)	89,420	1.7%
Economic Services	(430,260)	(493,704)	(1,226,485)	63,444	14.7%
Other Property and Services	(1,223,210)	(599,311)	(2,414,991)	(623,899)	(51.0%)
<b>Total</b>	<b>(24,791,052)</b>	<b>(25,182,805)</b>	<b>(61,936,394)</b>	<b>391,753</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	4,319,619	4,514,840	10,835,774	(195,221)	(4.5%)
(Profit)/Loss on Asset Disposal	(15,056)	0	0	(15,056)	100.0%
EMRC Contribution (Non-cash)	0	0	(1,630,348)	0	
Deferred Loan (non-current) FUSC	2,132	(329)	(337)	2,461	115.4%
Movement in Provisions	(22,233)	35,000	773,634	(57,233)	257.4%
Pensioners Deferred Rates Movement	0	0	(33,000)	0	
<b>Total</b>	<b>4,284,462</b>	<b>4,549,511</b>	<b>9,945,723</b>	<b>(265,049)</b>	
<b>Amount attributable to operating activities</b>	<b>(448,035)</b>	<b>(1,443,056)</b>	<b>(26,777,597)</b>	<b>995,022</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	109,698	0	0	109,698	100.0%
Non-operating grants, subsidies and contributions	1,116,128	134,015	5,571,227	982,113	88.0%
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<b>Amounts attributable to investing activities</b>	<b>(3,312,577)</b>	<b>(5,199,732)</b>	<b>(24,418,536)</b>	<b>1,887,155</b>	
<b>Financing Activities</b>					
Self-Supporting Loan Principal Income	21,837	13,773	34,492	8,064	36.9%
Proceeds from new borrowings	0	0	2,520,000	0	
Capital (Developer) - Contributions	0	0	4,759,393	0	
Transfers from cash backed reserves (restricted assets)	341,464	177,915	12,420,744	163,549	47.9%
Capital Contributions and Grants Owning	0	0	0	0	
Repayment of borrowings	(285,595)	(288,643)	(657,818)	3,048	1.1%
Transfers to cash backed reserves (restricted assets)	(73,729)	(14,580)	(1,728,069)	(59,149)	(80.2%)
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Rate Revenue	35,531,400	36,047,959	36,556,916	(516,559)	(1.5%)
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>31,774,767</b>	<b>29,293,636</b>	<b>2,709,526</b>	<b>2,481,129</b>	7.8%