

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE FIVE MONTHS ENDED 30 NOVEMBER 2019**



	30/11/2019 YTD Actual (b) \$	30/11/2019 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	630,755	649,810	1,606,606	(19,055)	(3.0%)
Contributions, Reimbursements and Donations	1,615,339	851,440	3,722,935	763,899	47.3%
Fees and Charges	14,078,199	14,032,925	15,832,724	45,274	0.3%
Interest Earnings	378,312	372,567	844,639	5,745	1.5%
Other Revenue	15,328	23,160	55,625	(7,832)	(51.1%)
Ex Gratia Rates Revenue	123,749	0	0	123,749	100.0%
Total (Excluding Rates)	16,841,682	15,929,902	22,062,529	911,780	
Expenditure from operating activities					
Employee Costs	(10,596,209)	(11,006,953)	(25,547,737)	410,744	3.9%
Materials and Contracts	(9,881,886)	(10,060,435)	(22,350,361)	178,549	1.8%
Utilities Charges	(761,209)	(808,460)	(1,943,219)	47,251	6.2%
Depreciation (Non-Current Assets)	(4,499,544)	(4,864,220)	(11,674,298)	364,676	8.1%
Interest Expenses	(113,161)	(113,530)	(272,482)	369	0.3%
Insurance Expenses	(595,382)	(604,974)	(604,954)	9,592	1.6%
Other Expenditure	(205,478)	(236,020)	(1,766,661)	30,542	14.9%
Total	(26,652,869)	(27,694,592)	(64,159,712)	1,041,722	
Operating activities excluded					
Depreciation (Non-Current Assets)	4,499,544	4,864,220	11,674,298	(364,676)	(8.1%)
Change in Accounting policies	0	0	1,799,409	0	
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(92,665)	0	(71,330)	(92,665)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	4,406,879	4,864,220	11,706,555	(457,341)	
Amount attributable to operating activities	(1,375,178)	(2,871,339)	(26,361,497)	1,496,160	
Investing Activities					
Non-Operating Grants, Subsidies and Contributions	2,364,890	3,352,700	8,046,551	(987,810)	(41.8%)
Land and Buildings New	(142,632)	(20,004)	(6,646,009)	(122,628)	86.0%
Land and Buildings Replacement	(364,007)	(337,155)	(1,472,298)	(26,853)	7.4%
Plant and Equipment New	(10,210)	(38,450)	(92,300)	28,240	(276.6%)
Plant and Equipment Replacement	(235,669)	(300,000)	(3,207,000)	64,331	(27.3%)
Furniture and Equipment	(232,948)	(358,895)	(861,372)	125,947	(54.1%)
Infrastructure Assets - Roads New	(1,649,784)	(1,927,596)	(3,351,976)	277,812	(16.8%)
Infrastructure Assets - Roads Renewal	(1,798,022)	(1,711,181)	(7,291,799)	(86,841)	4.8%
Infrastructure Assets - Drainage New	(28,174)	0	(150,764)	(28,174)	100.0%
Infrastructure Assets - Drainage Renewal	(83,800)	(47,950)	(433,879)	(35,850)	42.8%
Infrastructure Assets - Footpaths New	(150,348)	(103,580)	(909,188)	(46,768)	31.1%
Infrastructure Assets - Footpaths Renewal	(233,814)	(239,381)	(239,381)	5,567	(2.4%)
Infrastructure Assets - Car Parks New	(37,064)	(18,657)	(179,137)	(18,407)	49.7%
Infrastructure Assets - Car Parks Renewal	(11,547)	0	(621,823)	(11,547)	100.0%
Infrastructure Assets - Parks and Ovals New	(249,560)	(585,578)	(789,498)	336,018	(134.6%)
Infrastructure Assets - Parks and Ovals Renewal	(83,033)	(12,228)	(821,006)	(70,805)	85.3%
Infrastructure Assets - Capital Work-in progress	(912,763)	(652,500)	(2,535,000)	(260,263)	28.5%
Amounts attributable to investing activities	(3,858,486)	(3,000,455)	(21,555,879)	(858,031)	
Financing Activities					
Repayment of borrowings	(297,827)	(295,436)	(672,155)	(2,391)	(0.8%)
Self-Supporting Loan Principal	19,585	13,578	34,492	6,007	30.7%
Proceeds from new borrowings	0	0	4,307,000	0	
Capital (Developer) - Contributions	574,633	500,000	729,393	74,633	13.0%
Transfers from cash backed reserves (restricted assets)	911,463	1,392,430	10,131,923	(480,967)	(52.8%)
Transfers to cash backed reserves (restricted assets)	(472,078)	(33,295)	(1,423,481)	(438,783)	(92.9%)
Amounts attributable to financing activities	735,776	1,577,277	13,107,172	(841,501)	
Surplus / (deficiency) before general rates	(4,497,889)	(4,294,517)	(34,810,205)	(203,371)	
Rate Revenue	37,514,107	37,459,040	37,586,412	55,067	0.1%
Net current assets at end of the period - surplus/(deficit)	33,016,218	33,164,523	2,776,206	(148,304)	(0.4%)

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE FIVE MONTHS ENDED 30 NOVEMBER 2019**



	30/11/2019 YTD Actual (b) \$	30/11/2019 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)					
Governance	1,559	9,095	21,836	(7,536)	(483.4%)
General Purpose Funding	1,278,362	1,039,650	4,209,859	238,712	18.7%
Law, Order and Public Safety	220,259	157,845	425,700	62,414	28.3%
Health	864,478	811,554	880,105	52,924	6.1%
Education and Welfare	33,618	26,045	62,530	7,573	22.5%
Community Amenities	12,120,329	12,211,208	12,711,871	(90,879)	(0.7%)
Recreation and Culture	810,447	762,940	1,802,717	47,507	5.9%
Transport	2,500	12,500	30,000	(10,000)	(400.0%)
Economic Services	107,406	99,175	238,087	8,231	7.7%
Other Property and Services	1,402,723	799,890	1,679,823	602,833	43.0%
Total (Excluding Rates)	16,841,682	15,929,902	22,062,529	911,780	
Expenditure from operating activities					
Governance	(1,733,426)	(1,579,244)	(3,727,194)	(154,182)	(8.9%)
General Purpose Funding	(332,569)	(501,672)	(799,899)	169,103	50.8%
Law, Order and Public Safety	(917,733)	(947,881)	(2,236,630)	30,148	3.3%
Health	(651,868)	(685,957)	(1,610,552)	34,089	5.2%
Education and Welfare	(182,547)	(213,072)	(504,103)	30,525	16.7%
Community Amenities	(6,349,411)	(7,003,853)	(16,686,867)	654,442	10.3%
Recreation and Culture	(7,572,256)	(9,648,021)	(21,435,637)	2,075,765	27.4%
Transport	(6,145,203)	(5,566,496)	(13,347,976)	(578,707)	(9.4%)
Economic Services	(483,285)	(614,945)	(1,445,364)	131,660	27.2%
Other Property and Services	(2,284,573)	(933,451)	(2,365,491)	(1,351,122)	(59.1%)
Total	(26,652,870)	(27,694,592)	(64,189,714)	1,041,722	
Operating activities excluded					
Depreciation (Non-Current Assets)	4,499,544	4,864,220	11,674,298	(364,676)	(8.1%)
Change in Accounting Policies	0	0	1,799,409	0	
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(92,665)	0	(71,330)	(92,665)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	4,406,879	4,864,220	11,706,555	(457,341)	
Amount attributable to operating activities	(1,375,179)	(2,871,339)	(26,361,499)	1,496,160	
Investing Activities					
Non-operating grants, subsidies and contributions	2,364,890	3,352,700	8,046,551	(987,810)	(41.8%)
Land and Buildings New	(142,632)	(20,004)	(6,646,009)	(122,628)	86.0%
Land and Buildings Replacement	(364,007)	(337,155)	(1,472,298)	(26,853)	7.4%
Plant and Equipment New	(10,210)	(38,450)	(92,300)	28,240	(276.6%)
Plant and Equipment Replacement	(235,669)	(300,000)	(3,207,000)	64,331	(27.3%)
Furniture and Equipment	(232,948)	(358,895)	(861,372)	125,947	(54.1%)
Infrastructure Assets - Roads New	(1,649,784)	(1,927,596)	(3,351,976)	277,812	(16.8%)
Infrastructure Assets - Roads Renewal	(1,798,022)	(1,711,181)	(7,291,799)	(86,841)	4.8%
Infrastructure Assets - Drainage New	(28,174)	0	(150,764)	(28,174)	100.0%
Infrastructure Assets - Drainage Renewal	(83,800)	(47,950)	(433,879)	(35,850)	42.8%
Infrastructure Assets - Footpaths New	(150,348)	(103,580)	(909,188)	(46,768)	31.1%
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Infrastructure Assets - Capital Work-in progress	(912,763)	(652,500)	(2,535,000)	(260,263)	28.5%
Amounts attributable to investing activities	(3,858,486)	(3,000,455)	(21,555,879)	(858,031)	
Financing Activities					
Self-Supporting Loan Principal Income	19,585	13,578	34,492	6,007	30.7%
Proceeds from new borrowings	0	0	4,307,000	0	
Capital (Developer) - Contributions	574,633	500,000	729,393	74,633	13.0%
Transfers from cash backed reserves (restricted assets)	911,463	1,392,430	10,131,923	(480,967)	(52.8%)
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(297,827)	(295,436)	(672,155)	(2,391)	(0.8%)
Transfers to cash backed reserves (restricted assets)	(472,078)	(33,295)	(1,423,481)	(438,783)	(92.9%)
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