

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2019**



	31/10/2019 YTD Actual (b) \$	31/10/2019 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	2,968,871	2,968,871	1,060,260	26%
	<u>4,029,131</u>	<u>2,968,871</u>	<u>2,968,871</u>	<u>1,060,260</u>	<u>26%</u>
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	343,060	530,965	1,597,951	(187,905)	(54.8%)
Contributions, Reimbursements and Donations	1,130,781	259,740	2,458,691	871,041	77.0%
Fees and Charges	13,877,279	13,800,002	15,832,724	77,277	0.6%
Interest Earnings	345,864	325,860	1,096,639	20,004	5.8%
Other Revenue	13,048	18,528	55,625	(5,480)	(42.0%)
Ex Gratia Rates Revenue	123,749	0	0	123,749	100.0%
Total (Excluding Rates)	<u>15,833,781</u>	<u>14,935,095</u>	<u>21,041,630</u>	<u>898,686</u>	
Expenditure from operating activities					
Employee Costs	(8,654,834)	(8,602,805)	(25,595,958)	(52,029)	(0.6%)
Materials and Contracts	(7,657,422)	(7,859,332)	(22,009,983)	201,910	2.6%
Utilities Charges	(621,086)	(645,380)	(1,939,055)	24,294	3.9%
Depreciation (Non-Current Assets)	(3,622,324)	(4,183,160)	(12,549,653)	560,836	15.5%
Interest Expenses	(91,381)	(90,824)	(272,482)	(557)	(0.6%)
Insurance Expenses	(595,337)	(602,948)	(602,948)	7,611	1.3%
Other Expenditure	(169,710)	(192,152)	(456,657)	22,442	13.2%
Total	<u>(21,412,094)</u>	<u>(22,176,601)</u>	<u>(63,426,736)</u>	<u>764,508</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	3,622,324	4,183,160	12,549,653	(560,836)	(15.5%)
Change in Accounting policies	0	0	1,799,409	0	
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(159,443)	0	(71,330)	(159,443)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	<u>3,462,881</u>	<u>4,183,160</u>	<u>12,581,910</u>	<u>(720,279)</u>	
Amount attributable to operating activities	<u>1,913,699</u>	<u>(89,475)</u>	<u>(26,834,325)</u>	<u>2,003,175</u>	
Investing Activities					
Non-Operating Grants, Subsidies and Contributions	1,027,513	2,614,132	7,842,451	(1,586,619)	(154.4%)
Land and Buildings New	(186,541)	(350,000)	(6,756,272)	163,459	(87.6%)
Land and Buildings Replacement	(232,023)	0	(1,480,540)	(232,023)	100.0%
Plant and Equipment New	(10,210)	(32,260)	(96,800)	22,500	(216.0%)
Plant and Equipment Replacement	(205,607)	0	(3,207,000)	(205,607)	100.0%
Furniture and Equipment	(132,928)	(293,860)	(881,607)	160,932	(121.1%)
Infrastructure Assets - Roads New	(1,232,662)	(1,400,000)	(3,648,526)	167,338	(13.6%)
Infrastructure Assets - Roads Renewal	(1,642,196)	(1,605,000)	(7,299,467)	(37,196)	2.3%
Infrastructure Assets - Drainage New	(24,866)	0	(237,880)	(24,866)	100.0%
Infrastructure Assets - Drainage Renewal	(56,561)	0	(435,344)	(56,561)	100.0%
Infrastructure Assets - Footpaths New	(41,393)	0	(903,025)	(41,393)	100.0%
Infrastructure Assets - Footpaths Renewal	(233,814)	(400,000)	(230,952)	166,186	(71.1%)
Infrastructure Assets - Car Parks New	(30,733)	0	(192,730)	(30,733)	100.0%
Infrastructure Assets - Car Parks Renewal	(11,547)	0	(623,923)	(11,547)	100.0%
Infrastructure Assets - Parks and Ovals New	(215,572)	(350,000)	(624,725)	134,428	(62.4%)
Infrastructure Assets - Parks and Ovals Renewal	(42,148)	(300,000)	(806,391)	257,852	(611.8%)
Infrastructure Assets - Capital Work-in progress	(691,262)	(333,332)	(2,580,000)	(357,930)	51.8%
Amounts attributable to investing activities	<u>(3,962,549)</u>	<u>(2,450,320)</u>	<u>(22,162,732)</u>	<u>(1,512,229)</u>	
Financing Activities					
Repayment of borrowings	(293,511)	(254,811)	(672,155)	(38,700)	(13.2%)
Self-Supporting Loan Principal	17,731	11,697	34,492	6,034	34.0%
Proceeds from new borrowings	0	0	4,307,000	0	
Capital (Developer) - Contributions	574,633	600,000	729,393	(25,367)	(4.4%)
Transfers from cash backed reserves (restricted assets)	696,413	0	10,077,663	696,413	100.0%
Transfers to cash backed reserves (restricted assets)	(390,964)	0	(1,447,481)	(390,964)	(100.0%)
Amounts attributable to financing activities	<u>604,302</u>	<u>356,886</u>	<u>13,028,912</u>	<u>247,416</u>	
Surplus / (deficiency) before general rates	<u>(1,444,547)</u>	<u>(2,182,909)</u>	<u>(35,968,143)</u>	<u>738,361</u>	
Rate Revenue	37,503,212	37,454,040	37,581,412	49,172	0.1%
Net current assets at end of the period - surplus/(deficit)	<u>36,058,665</u>	<u>35,271,131</u>	<u>1,613,268</u>	<u>787,533</u>	2.2%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2019**



	31/10/2019 YTD Actual (b) \$	31/10/2019 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	2,968,871	2,968,871	1,060,260	26.3%
Revenue from operating activities (excluding rates)	4,029,131	2,968,871	2,968,871	1,060,260	
Governance	1,559	7,276	21,836	(5,717)	(366.7%)
General Purpose Funding	955,991	961,972	4,453,204	(5,981)	(0.6%)
Law, Order and Public Safety	169,518	125,877	425,700	43,641	25.7%
Health	861,371	852,119	880,105	9,252	1.1%
Education and Welfare	29,458	20,836	62,530	8,622	29.3%
Community Amenities	12,087,585	12,124,323	12,711,871	(36,738)	(0.3%)
Recreation and Culture	708,755	614,852	1,802,717	93,903	13.2%
Transport	2,500	10,000	30,000	(7,500)	(300.0%)
Economic Services	82,140	79,340	238,087	2,800	3.4%
Other Property and Services	934,903	138,500	415,579	796,403	85.2%
Total (Excluding Rates)	15,833,781	14,935,095	21,041,630	898,686	
Expenditure from operating activities					
Governance	(1,413,676)	(1,250,072)	(3,703,748)	(163,604)	(11.6%)
General Purpose Funding	(298,234)	(454,292)	(796,643)	156,058	52.3%
Law, Order and Public Safety	(711,249)	(722,849)	(2,174,667)	11,600	1.6%
Health	(513,597)	(531,244)	(1,579,970)	17,647	3.4%
Education and Welfare	(122,247)	(568,301)	(501,923)	446,054	364.9%
Community Amenities	(5,114,012)	(5,558,496)	(16,660,312)	444,484	8.7%
Recreation and Culture	(5,528,473)	(7,108,006)	(21,318,409)	1,579,533	28.6%
Transport	(5,756,786)	(4,703,429)	(14,105,378)	(1,053,357)	(18.3%)
Economic Services	(402,814)	(482,090)	(1,436,509)	79,276	19.7%
Other Property and Services	(1,551,005)	(797,822)	(1,149,176)	(753,183)	(48.6%)
Total	(21,412,092)	(22,176,601)	(63,426,736)	764,508	
Operating activities excluded					
Depreciation (Non-Current Assets)	3,622,324	4,183,160	12,549,653	(560,836)	(15.5%)
Change in Accounting Policies	0	0	1,799,409	0	
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(159,443)	0	(71,330)	(159,443)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	3,462,881	4,183,160	12,581,910	(720,279)	
Amount attributable to operating activities	1,913,701	(89,475)	(26,834,325)	2,003,175	
Investing Activities					
Non-operating grants, subsidies and contributions	1,027,513	2,614,132	7,842,451	(1,586,619)	(154.4%)
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