

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY - BY NATURE AND TYPE
FOR FIVE MONTHS ENDED 30 NOVEMBER 2020**



	30-11-2020 YTD Actual (b) \$	30-11-2020 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	3,470,822	3,470,822	3,148,750	48%
	6,619,572	3,470,822	3,470,822	3,148,750	48%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	1,302,277	641,095	1,537,681	661,182	50.8%
Contributions, Reimbursements and Donations	861,966	504,080	2,208,530	357,886	41.5%
Fees and Charges	14,049,198	13,933,975	14,994,522	115,223	0.8%
Interest Earnings	377,114	339,441	458,872	37,673	10.0%
Other Revenue	18,370	18,955	45,500	(585)	(3.2%)
Ex Gratia Rates Revenue	123,748	123,748	156,683	0	0.0%
Total (Excluding Rates)	16,732,197	15,561,295	19,401,789	1,170,903	
Expenditure from operating activities					
Employee Costs	(10,223,152)	(10,590,128)	(24,663,290)	366,976	3.6%
Materials and Contracts	(7,212,979)	(8,130,678)	(20,751,277)	917,699	12.7%
Utilities Charges	(752,978)	(805,685)	(1,935,543)	52,707	7.0%
Depreciation (Non-Current Assets)	(3,989,310)	(4,577,655)	(10,986,626)	588,345	14.7%
Interest Expenses	(112,628)	(114,515)	(274,842)	1,887	1.7%
Insurance Expenses	(594,957)	(576,632)	(615,480)	(18,325)	(3.1%)
Loss on Asset Disposal	(35,656)	0	0	(35,656)	(100.0%)
Other Expenditure	(245,073)	(81,270)	(315,572)	(163,803)	(66.8%)
Total	(23,166,258)	(24,876,564)	(59,542,632)	1,710,304	
Operating activities excluded					
Depreciation (Non-Current Assets)	3,989,310	4,577,655	10,986,626	(588,345)	(14.7%)
(Profit)/Loss on Asset Disposal	35,656	0	0	35,656	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	72,597	0	(39,377)	72,597	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Total	4,097,563	4,577,655	9,928,841	(480,092)	
Amount attributable to operating activities	4,283,075	(1,266,792)	(26,741,180)	5,549,866	
Investing Activities					
Proceeds from Disposal of Assets	43,950	0	0	43,950	100.0%
Non-Operating Grants, Subsidies and Contributions	3,444,467	3,782,496	10,826,387	(338,029)	(9.8%)
Land and Buildings New	(3,198,380)	(4,026,890)	(8,453,278)	828,510	(25.9%)
Land and Buildings Replacement	(292,391)	(310,872)	(2,288,462)	18,481	(6.3%)
Plant and Equipment Replacement	(431,517)	(1,047,930)	(3,493,100)	616,413	(142.8%)
Furniture and Equipment	(75,847)	(185,365)	(702,943)	109,518	(144.4%)
Infrastructure Assets - Roads New	(162,234)	(333,415)	(3,866,918)	171,181	(105.5%)
Infrastructure Assets - Roads Renewal	(1,079,796)	(1,763,798)	(3,472,596)	684,002	(63.3%)
Infrastructure Assets - Drainage New	(24,924)	(23,190)	(340,991)	(1,734)	7.0%
Infrastructure Assets - Drainage Renewal	(150,181)	0	(897,648)	(150,181)	100.0%
Infrastructure Assets - Footpaths New	(30,492)	(50,765)	(557,546)	20,273	(66.5%)
Infrastructure Assets - Footpaths Renewal	(140,250)	(133,850)	(430,115)	(6,400)	4.6%
Infrastructure Assets - Car Parks New	(69,688)	(52,859)	(1,475,264)	(16,829)	24.1%
Infrastructure Assets - Car Parks Renewal	(28,608)	(3,586)	(335,642)	(25,022)	87.5%
Infrastructure Assets - Parks and Ovals New	(114,626)	(321,190)	(2,577,162)	206,564	(180.2%)
Infrastructure Assets - Parks and Ovals Renewal	(76,285)	(225,473)	(676,784)	149,188	(195.6%)
Infrastructure Assets - Capital Work-in progress	(640,748)	(11,010)	(4,348,712)	(629,738)	98.3%
Amounts attributable to investing activities	(3,027,549)	(4,707,697)	(23,090,774)	1,680,148	
Financing Activities					
Repayment of borrowings	(514,056)	(480,009)	(945,195)	(34,047)	(6.6%)
Self-Supporting Loan Principal	1,966	1,995	11,736	(29)	(1.5%)
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	191,855	289,800	5,012,279	(97,945)	(51.1%)
Transfers from cash backed reserves (restricted assets)	87,851	118,745	12,225,058	(30,894)	(35.2%)
Transfers to cash backed reserves (restricted assets)	(225,469)	(287,500)	(7,052,999)	62,031	27.5%
Amounts attributable to financing activities	(457,853)	(356,969)	12,303,979	(100,883)	
Surplus / (deficiency) before general rates	797,672	(6,331,458)	(37,527,975)	7,129,129	
Rate Revenue	37,925,964	37,450,869	37,574,617	475,095	1.3%
Net current assets at end of the period - surplus/(deficit)	38,723,636	31,119,411	46,642	7,604,224	19.6%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY - STATUTORY REPORTING PROGRAM
FOR FIVE MONTHS ENDED 30 NOVEMBER 2020**



	30-11-2020 YTD Actual (b) \$	30-11-2020 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	3,470,822	3,470,822	3,148,750	47.6%
	<u>6,619,572</u>	<u>3,470,822</u>	<u>3,470,822</u>	<u>3,148,750</u>	
Revenue from operating activities (excluding rates)					
Governance	30	0	0	30	100.0%
General Purpose Funding	1,120,005	975,634	2,843,854	144,371	12.9%
Law, Order and Public Safety	286,791	250,360	513,304	36,431	12.7%
Health	860,183	364,655	875,253	495,528	57.6%
Education and Welfare	21,301	12,805	30,750	8,496	39.9%
Community Amenities	12,796,382	13,133,090	13,159,501	(336,708)	(2.6%)
Recreation and Culture	576,018	561,560	1,347,346	14,458	2.5%
Transport	15,837	18,665	44,800	(2,828)	(17.9%)
Economic Services	148,860	96,080	230,654	52,780	35.5%
Other Property and Services	906,789	148,445	356,326	758,344	83.6%
Total (Excluding Rates)	<u>16,732,197</u>	<u>15,561,295</u>	<u>19,401,789</u>	<u>1,170,903</u>	
Expenditure from operating activities					
Governance	(1,324,724)	(1,236,584)	(2,916,922)	(88,140)	(6.7%)
General Purpose Funding	(336,638)	(357,209)	(615,526)	20,571	6.1%
Law, Order and Public Safety	(858,550)	(874,135)	(2,057,614)	15,585	1.8%
Health	(663,408)	(692,814)	(1,630,088)	29,406	4.4%
Education and Welfare	(152,777)	(149,855)	(311,366)	(2,922)	(1.9%)
Community Amenities	(6,267,678)	(6,772,364)	(16,398,826)	504,686	8.1%
Recreation and Culture	(6,759,398)	(7,542,032)	(18,019,622)	782,634	11.6%
Transport	(4,972,584)	(5,539,070)	(13,283,198)	566,486	11.4%
Economic Services	(596,691)	(554,166)	(1,370,951)	(42,525)	(7.1%)
Other Property and Services	(1,233,811)	(1,158,334)	(2,938,518)	(75,477)	(6.1%)
Total	<u>(23,166,258)</u>	<u>(24,876,564)</u>	<u>(59,542,632)</u>	<u>1,710,304</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	3,989,310	4,577,655	10,986,626	(588,345)	(14.7%)
(Profit)/Loss on Asset Disposal	35,656	0	0	35,656	100.0%
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Net Movement in Provisions / Contract Liabilities	72,597	0	(39,377)	72,597	100.0%
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Total	<u>4,097,563</u>	<u>4,577,655</u>	<u>9,928,841</u>	<u>(480,092)</u>	
Amount attributable to operating activities	<u>4,283,075</u>	<u>(1,266,792)</u>	<u>(26,741,180)</u>	<u>5,549,866</u>	
Investing Activities					
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Non-operating grants, subsidies and contributions	3,444,467	3,782,496	10,826,387	(338,029)	(9.8%)
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Rate Revenue	37,925,964	37,450,869	37,574,617	475,095	1.3%
Net current assets at end of the period - surplus/(deficit)	<u>38,723,636</u>	<u>31,119,411</u>	<u>46,642</u>	<u>7,604,224</u>	19.6%