

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY  
BY NATURE AND TYPE  
FOR TWO MONTHS ENDED 31 AUGUST 2020**



	31-08-2020 YTD Actual (b) \$	31-08-2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	8,494,546	3,470,822	3,470,822	5,023,724	59%
<b>Revenue from operating activities (excluding rates)</b>	8,494,546	3,470,822	3,470,822	5,023,724	59%
Operating Grants and Subsidies	795,626	218,224	1,383,618	577,402	72.6%
Contributions, Reimbursements and Donations	35,708	48,854	1,493,438	(13,146)	(36.8%)
Fees and Charges	13,200,865	13,201,850	14,561,645	(985)	(0.0%)
Interest Earnings	235,192	221,502	369,046	13,690	5.8%
Other Revenue	16,779	7,582	45,500	9,197	54.8%
Ex Gratia Rates Revenue	0	0	156,683	0	
<b>Total (Excluding Rates)</b>	<b>14,284,174</b>	<b>13,698,012</b>	<b>18,009,930</b>	<b>586,158</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(3,665,998)	(3,703,908)	(24,025,535)	37,910	1.0%
Materials and Contracts	(2,810,043)	(3,007,481)	(17,669,465)	197,438	7.0%
Utilities Charges	(300,491)	(322,274)	(1,935,543)	21,783	7.2%
Depreciation (Non-Current Assets)	(1,660,242)	(1,831,062)	(10,986,626)	170,820	10.3%
Interest Expenses	(47,526)	(45,806)	(274,842)	(1,720)	(3.6%)
Insurance Expenses	(357,608)	(322,920)	(608,212)	(34,688)	(9.7%)
Loss on Asset Disposal	10,989	0	0	10,989	(100.0%)
Other Expenditure	(4,941)	(32,508)	(195,072)	27,567	557.9%
<b>Total</b>	<b>(8,835,859)</b>	<b>(9,265,963)</b>	<b>(55,695,299)</b>	<b>430,099</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	1,660,242	1,831,062	10,986,626	(170,820)	(10.3%)
(Profit)/Loss on Asset Disposal	(10,989)	0	0	(10,989)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	32,527	0	(39,377)	32,527	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	0	0	0	0	
<b>Total</b>	<b>1,681,780</b>	<b>1,831,062</b>	<b>9,928,841</b>	<b>(149,282)</b>	
<b>Amount attributable to operating activities</b>	<b>15,624,641</b>	<b>9,733,933</b>	<b>(24,285,706)</b>	<b>5,890,699</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	10,989	0	0	10,989	100.0%
Non-Operating Grants, Subsidies and Contributions	986,823	2,150,876	12,905,333	(1,164,053)	(118.0%)
Land and Buildings New	(1,059,648)	(1,259,517)	(8,460,776)	199,870	(18.9%)
Land and Buildings Replacement	(8,607)	(36,572)	(2,325,466)	27,965	(324.9%)
Plant and Equipment Replacement	(149,237)	0	(3,493,100)	(149,237)	100.0%
Furniture and Equipment	(7,500)	(69,796)	(702,943)	62,296	(830.6%)
Infrastructure Assets - Roads New	(43,578)	(69,859)	(3,847,590)	26,281	(60.3%)
Infrastructure Assets - Roads Renewal	(621,701)	(84,561)	(3,977,832)	(537,140)	86.4%
Infrastructure Assets - Drainage New	(23,376)	(88,710)	(404,741)	65,335	(279.5%)
Infrastructure Assets - Drainage Renewal	0	0	(892,647)	0	
Infrastructure Assets - Footpaths New	(1,022)	0	(521,173)	(1,022)	100.0%
Infrastructure Assets - Footpaths Renewal	(32,434)	(33,266)	(452,422)	833	(2.6%)
Infrastructure Assets - Car Parks New	(18,534)	0	(2,548,202)	(18,534)	100.0%
Infrastructure Assets - Car Parks Renewal	0	(7,762)	(444,660)	7,762	(100.0%)
Infrastructure Assets - Parks and Ovals New	(3,812)	0	(5,132,878)	(3,812)	100.0%
Infrastructure Assets - Parks and Ovals Renewal	(9,928)	0	(756,258)	(9,928)	100.0%
Infrastructure Assets - Capital Work-in progress	(21,138)	(3,692)	(4,344,436)	(17,446)	82.5%
<b>Amounts attributable to investing activities</b>	<b>(1,002,702)</b>	<b>497,140</b>	<b>(25,399,791)</b>	<b>(1,499,842)</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(49,634)	(141,502)	(945,195)	91,868	185.1%
Self-Supporting Loan Principal	0	0	11,736	0	
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	0	115,000	5,012,279	(115,000)	(100.0%)
Transfers from cash backed reserves (restricted assets)	30,163	47,498	10,638,625	(17,335)	(57.5%)
Transfers to cash backed reserves (restricted assets)	(22,197)	(116,024)	(5,552,999)	93,827	422.7%
<b>Amounts attributable to financing activities</b>	<b>(41,668)</b>	<b>(95,028)</b>	<b>12,217,546</b>	<b>53,360</b>	
<b>Surplus / (deficiency) before general rates</b>	<b>14,580,271</b>	<b>10,136,045</b>	<b>(37,467,950)</b>	<b>4,444,216</b>	
Rate Revenue	37,622,678	37,574,617	37,574,617	48,061	0.1%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>52,202,949</b>	<b>47,710,662</b>	<b>106,666</b>	<b>4,492,277</b>	8.6%

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY  
(STATUTORY REPORTING PROGRAM)  
FOR TWO MONTHS ENDED 31 AUGUST 2020**



	31-08-2020 YTD Actual (b) \$	31-08-2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	8,494,546	3,470,822	3,470,822	5,023,724	59.1%
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<b>Revenue from operating activities (excluding rates)</b>					
Governance	0	3,332	20,000	(3,332)	(100.0%)
General Purpose Funding	522,038	268,298	2,764,936	253,740	48.6%
Law, Order and Public Safety	44,236	27,860	501,433	16,376	37.0%
Health	844,721	141,130	846,849	703,591	83.3%
Education and Welfare	6,061	5,122	30,750	939	15.5%
Community Amenities	12,548,082	12,668,328	12,410,030	(120,246)	(1.0%)
Recreation and Culture	193,148	188,800	1,023,381	4,348	2.3%
Transport	0	5,000	30,000	(5,000)	(100.0%)
Economic Services	51,996	33,828	203,025	18,168	34.9%
Other Property and Services	73,891	356,314	179,526	(282,423)	(382.2%)
<b>Total (Excluding Rates)</b>	<u>14,284,174</u>	<u>13,698,012</u>	<u>18,009,930</u>	<u>586,158</u>	
<b>Expenditure from operating activities</b>					
Governance	(520,353)	(497,570)	(3,156,199)	(22,783)	(4.4%)
General Purpose Funding	(193,672)	(262,224)	(684,556)	68,552	35.4%
Law, Order and Public Safety	(287,006)	(302,560)	(1,983,733)	15,554	5.4%
Health	(250,601)	(256,862)	(1,622,855)	6,261	2.5%
Education and Welfare	(45,001)	(65,028)	(297,420)	20,027	44.5%
Community Amenities	(2,523,074)	(2,453,354)	(15,172,937)	(69,720)	(2.8%)
Recreation and Culture	(1,933,677)	(2,799,701)	(17,333,531)	866,024	44.8%
Transport	(2,475,086)	(2,185,486)	(13,143,035)	(289,600)	(11.7%)
Economic Services	(203,879)	(194,658)	(1,309,950)	(9,221)	(4.5%)
Other Property and Services	(403,511)	(248,516)	(991,079)	(154,995)	(38.4%)
<b>Total</b>	<u>(8,835,859)</u>	<u>(9,265,963)</u>	<u>(55,695,299)</u>	<u>430,099</u>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	1,660,242	1,831,062	10,986,626	(170,820)	(10.3%)
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