

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY - BY NATURE AND TYPE  
FOR FOUR MONTHS ENDED 31 OCTOBER 2020**



	31-10-2020 YTD Actual (b) \$	31-10-2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	6,619,572	3,470,822	3,470,822	3,148,750	48%
<b>Revenue from operating activities (excluding rates)</b>	6,619,572	3,470,822	3,470,822	3,148,750	48%
Operating Grants and Subsidies	985,682	513,376	1,537,681	472,306	47.9%
Contributions, Reimbursements and Donations	459,843	403,264	2,208,530	56,579	12.3%
Fees and Charges	13,798,330	13,767,480	14,994,522	30,850	0.2%
Interest Earnings	336,226	319,668	458,872	16,558	4.9%
Other Revenue	16,322	15,164	45,500	1,158	7.1%
Ex Gratia Rates Revenue	123,748	123,748	156,683	0	0.0%
<b>Total (Excluding Rates)</b>	<b>15,719,676</b>	<b>15,142,701</b>	<b>19,401,789</b>	<b>576,976</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(8,306,427)	(8,672,020)	(24,663,290)	365,593	4.4%
Materials and Contracts	(5,587,064)	(6,555,021)	(20,751,277)	967,957	17.3%
Utilities Charges	(607,441)	(644,548)	(1,935,543)	37,107	6.1%
Depreciation (Non-Current Assets)	(3,526,592)	(3,662,124)	(10,986,626)	135,532	3.8%
Interest Expenses	(92,988)	(91,612)	(274,842)	(1,376)	(1.5%)
Insurance Expenses	(594,957)	(593,444)	(615,480)	(1,513)	(0.3%)
Loss on Asset Disposal	43,950	0	0	43,950	(100.0%)
Other Expenditure	(210,953)	(65,016)	(315,572)	(145,937)	(69.2%)
<b>Total</b>	<b>(18,881,993)</b>	<b>(20,283,786)</b>	<b>(59,542,632)</b>	<b>1,401,791</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	3,526,592	3,662,124	10,986,626	(135,532)	(3.8%)
(Profit)/Loss on Asset Disposal	(43,950)	0	0	(43,950)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	25,122	0	(39,377)	25,122	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
<b>Total</b>	<b>3,507,763</b>	<b>3,662,124</b>	<b>9,928,841</b>	<b>(154,361)</b>	
<b>Amount attributable to operating activities</b>	<b>6,965,019</b>	<b>1,991,861</b>	<b>(26,741,180)</b>	<b>4,973,157</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	43,950	0	0	43,950	100.0%
Non-Operating Grants, Subsidies and Contributions	3,125,867	4,695,535	10,826,387	(1,569,668)	(50.2%)
Land and Buildings New	(2,536,465)	(2,676,455)	(8,511,570)	139,990	(5.5%)
Land and Buildings Replacement	(226,722)	(182,337)	(2,288,462)	(44,385)	19.6%
Plant and Equipment Replacement	(431,517)	(698,620)	(3,493,100)	267,103	(61.9%)
Furniture and Equipment	(25,100)	(148,292)	(702,943)	123,192	(490.8%)
Infrastructure Assets - Roads New	(142,477)	(148,660)	(3,808,627)	6,182	(4.3%)
Infrastructure Assets - Roads Renewal	(996,611)	(1,169,224)	(3,472,596)	172,613	(17.3%)
Infrastructure Assets - Drainage New	(24,924)	(23,190)	(340,991)	(1,734)	7.0%
Infrastructure Assets - Drainage Renewal	(83,251)	0	(897,648)	(83,251)	100.0%
Infrastructure Assets - Footpaths New	(28,874)	(28,463)	(557,546)	(411)	1.4%
Infrastructure Assets - Footpaths Renewal	(67,735)	(56,909)	(430,115)	(10,827)	16.0%
Infrastructure Assets - Car Parks New	(50,048)	(33,902)	(1,475,264)	(16,145)	32.3%
Infrastructure Assets - Car Parks Renewal	(15,622)	(3,586)	(335,642)	(12,036)	77.0%
Infrastructure Assets - Parks and Ovals New	(81,746)	(53,845)	(2,577,162)	(27,901)	34.1%
Infrastructure Assets - Parks and Ovals Renewal	(57,124)	(68,245)	(676,784)	11,121	(19.5%)
Infrastructure Assets - Capital Work-in progress	(304,258)	(8,808)	(4,348,712)	(295,450)	97.1%
<b>Amounts attributable to investing activities</b>	<b>(1,902,655)</b>	<b>(605,001)</b>	<b>(23,090,775)</b>	<b>(1,297,654)</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(256,990)	(257,467)	(945,195)	477	0.2%
Self-Supporting Loan Principal	0	0	11,736	0	
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	191,855	1,670,756	5,012,279	(1,478,901)	(770.8%)
Transfers from cash backed reserves (restricted assets)	77,882	94,996	12,225,058	(17,114)	(22.0%)
Transfers to cash backed reserves (restricted assets)	(222,545)	(230,000)	(7,052,999)	7,455	3.3%
<b>Amounts attributable to financing activities</b>	<b>(209,798)</b>	<b>1,278,285</b>	<b>12,303,979</b>	<b>(1,488,083)</b>	
<b>Surplus / (deficiency) before general rates</b>	<b>4,852,566</b>	<b>2,665,145</b>	<b>(37,527,975)</b>	<b>2,187,418</b>	
Rate Revenue	37,812,445	37,450,869	37,574,617	361,576	1.0%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>42,665,010</b>	<b>40,116,014</b>	<b>46,641</b>	<b>2,548,994</b>	6.0%

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY - STATUTORY REPORTING PROGRAM  
FOR FOUR MONTHS ENDED 31 OCTOBER 2020**



	31-10-2020 YTD Actual (b) \$	31-10-2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	6,619,572	3,470,822	3,470,822	3,148,750	47.6%
<b>Revenue from operating activities (excluding rates)</b>					
Governance	30	0	0	30	100.0%
General Purpose Funding	793,256	853,372	2,843,854	(60,116)	(7.6%)
Law, Order and Public Safety	243,777	170,588	513,304	73,189	30.0%
Health	855,757	291,724	875,253	564,033	65.9%
Education and Welfare	17,161	10,244	30,750	6,917	40.3%
Community Amenities	12,729,588	13,156,472	13,159,501	(426,884)	(3.4%)
Recreation and Culture	478,769	449,748	1,347,346	29,021	6.1%
Transport	15,458	14,932	44,800	526	3.4%
Economic Services	114,796	76,864	230,654	37,932	33.0%
Other Property and Services	471,083	118,756	356,326	352,327	74.8%
<b>Total (Excluding Rates)</b>	<b>15,719,676</b>	<b>15,142,701</b>	<b>19,401,789</b>	<b>576,976</b>	
<b>Expenditure from operating activities</b>					
Governance	(1,122,070)	(1,006,477)	(2,916,922)	(115,593)	(10.3%)
General Purpose Funding	(294,794)	(321,816)	(615,526)	27,022	9.2%
Law, Order and Public Safety	(647,965)	(698,377)	(2,057,614)	50,412	7.8%
Health	(558,797)	(564,621)	(1,630,088)	5,824	1.0%
Education and Welfare	(91,602)	(127,621)	(311,366)	36,019	39.3%
Community Amenities	(4,823,455)	(5,442,157)	(16,398,826)	618,702	12.8%
Recreation and Culture	(4,831,795)	(6,029,897)	(18,018,872)	1,198,102	24.8%
Transport	(5,211,300)	(4,434,893)	(13,283,198)	(776,407)	(14.9%)
Economic Services	(489,434)	(452,618)	(1,370,951)	(36,816)	(7.5%)
Other Property and Services	(810,782)	(1,205,308)	(2,939,268)	394,526	48.7%
<b>Total</b>	<b>(18,881,993)</b>	<b>(20,283,786)</b>	<b>(59,542,632)</b>	<b>1,401,791</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	3,526,592	3,662,124	10,986,626	(135,532)	(3.8%)
(Profit)/Loss on Asset Disposal	(43,950)	0	0	(43,950)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	25,122	0	(39,377)	25,122	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	0	0	0	0	
<b>Total</b>	<b>3,507,763</b>	<b>3,662,124</b>	<b>9,928,841</b>	<b>(154,361)</b>	
<b>Amount attributable to operating activities</b>	<b>6,965,019</b>	<b>1,991,861</b>	<b>(26,741,180)</b>	<b>4,973,157</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	43,950	0	0	43,950	100.0%
Non-operating grants, subsidies and contributions	3,125,867	4,695,535	10,826,387	(1,569,668)	(50.2%)
Land and Buildings New	(2,536,465)	(2,676,455)	(8,511,570)	139,990	(5.5%)
Land and Buildings Replacement	(226,722)	(182,337)	(2,288,462)	(44,385)	19.6%
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<b>Amounts attributable to investing activities</b>	<b>(1,902,655)</b>	<b>(605,001)</b>	<b>(23,090,775)</b>	<b>(1,297,654)</b>	
<b>Financing Activities</b>					
Self-Supporting Loan Principal Income	0	0	11,736	0	
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	191,855	1,670,756	5,012,279	(1,478,901)	(770.8%)
Transfers from cash backed reserves (restricted assets)	77,882	94,996	12,225,058	(17,114)	(22.0%)
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(256,990)	(257,467)	(945,195)	477	0.2%
Transfers to cash backed reserves (restricted assets)	(222,545)	(230,000)	(7,052,999)	7,455	3.3%
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Rate Revenue	37,812,445	37,450,869	37,574,617	361,576	1.0%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>42,665,010</b>	<b>40,116,014</b>	<b>46,641</b>	<b>2,548,994</b>	6.0%