

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY  
BY NATURE AND TYPE  
FOR THREE MONTHS ENDED 30 SEPTEMBER 2020**



	30-09-2020 YTD Actual (b) \$	30-09-2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	7,233,002	3,470,822	3,470,822	3,762,180	52%
	7,233,002	3,470,822	3,470,822	3,762,180	52%
<b>Revenue from operating activities (excluding rates)</b>					
Operating Grants and Subsidies	886,654	362,146	1,383,618	524,508	59.2%
Contributions, Reimbursements and Donations	120,291	123,681	1,493,438	(3,390)	(2.8%)
Profit on Asset Disposal	0	0	0	0	
Fees and Charges	13,401,839	13,402,775	14,561,645	(936)	(0.0%)
Interest Earnings	289,141	272,253	369,046	16,888	5.8%
Other Revenue	12,169	11,373	45,500	796	6.5%
Ex Gratia Rates Revenue	123,749	0	156,683	123,749	100.0%
<b>Total (Excluding Rates)</b>	<b>14,833,843</b>	<b>14,172,228</b>	<b>18,009,930</b>	<b>661,615</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(6,264,798)	(6,355,862)	(24,025,535)	91,064	1.5%
Materials and Contracts	(4,098,021)	(4,515,767)	(17,669,465)	417,746	10.2%
Utilities Charges	(449,514)	(483,411)	(1,935,543)	33,897	7.5%
Depreciation (Non-Current Assets)	(2,110,392)	(2,746,593)	(10,986,626)	636,201	30.1%
Interest Expenses	(70,159)	(68,709)	(274,842)	(1,450)	(2.1%)
Insurance Expenses	(357,608)	(369,322)	(608,212)	11,714	3.3%
Loss on Asset Disposal	25,784	0	0	25,784	(100.0%)
Other Expenditure	(34,401)	(48,762)	(195,072)	14,361	41.7%
<b>Total</b>	<b>(13,359,109)</b>	<b>(14,588,427)</b>	<b>(55,695,296)</b>	<b>1,229,316</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	2,110,392	2,746,593	10,986,626	(636,201)	(30.1%)
(Profit)/Loss on Asset Disposal	(25,784)	0	0	(25,784)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(30,247)	0	(39,377)	(30,247)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
<b>Total</b>	<b>2,054,361</b>	<b>2,746,593</b>	<b>9,928,841</b>	<b>(692,232)</b>	
<b>Amount attributable to operating activities</b>	<b>10,762,096</b>	<b>5,801,216</b>	<b>(24,285,703)</b>	<b>4,960,878</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	25,784	0	0	25,784	100.0%
Non-Operating Grants, Subsidies and Contributions	2,840,867	3,226,314	12,905,333	(385,447)	(13.6%)
Land and Buildings New	(1,831,772)	(2,139,532)	(8,460,776)	307,760	(16.8%)
Land and Buildings Replacement	(12,465)	(99,430)	(2,325,466)	86,965	(697.7%)
Plant and Equipment Replacement	(431,517)	(349,310)	(3,493,100)	(82,207)	19.1%
Furniture and Equipment	(14,700)	(104,694)	(702,943)	89,994	(612.2%)
Infrastructure Assets - Roads New	(81,237)	(146,372)	(3,847,590)	65,135	(80.2%)
Infrastructure Assets - Roads Renewal	(703,584)	(528,112)	(3,977,832)	(175,472)	24.9%
Infrastructure Assets - Drainage New	(24,924)	(88,710)	(404,741)	63,786	(255.9%)
Infrastructure Assets - Drainage Renewal	(60,329)	(27,722)	(892,647)	(32,607)	54.0%
Infrastructure Assets - Footpaths New	(28,690)	0	(521,173)	(28,690)	100.0%
Infrastructure Assets - Footpaths Renewal	(58,116)	(65,424)	(452,422)	7,308	(12.6%)
Infrastructure Assets - Car Parks New	(44,900)	(11,089)	(2,548,202)	(33,811)	75.3%
Infrastructure Assets - Car Parks Renewal	(3,615)	(7,762)	(444,660)	4,147	(114.7%)
Infrastructure Assets - Parks and Ovals New	(26,188)	(11,089)	(5,132,878)	(15,099)	57.7%
Infrastructure Assets - Parks and Ovals Renewal	(18,709)	(28,831)	(756,258)	10,122	(54.1%)
Infrastructure Assets - Capital Work-in progress	(36,039)	(5,538)	(4,344,436)	(30,501)	84.6%
<b>Amounts attributable to investing activities</b>	<b>(510,133)</b>	<b>(387,300)</b>	<b>(25,399,791)</b>	<b>(122,833)</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(212,331)	(260,349)	(945,195)	48,018	22.6%
Self-Supporting Loan Principal	0	0	11,736	0	
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	171,555	172,500	5,012,279	(945)	(0.6%)
Transfers from cash backed reserves (restricted assets)	36,350	71,247	10,638,625	(34,897)	(96.0%)
Transfers to cash backed reserves (restricted assets)	(218,213)	(174,036)	(5,552,999)	(44,177)	(20.2%)
<b>Amounts attributable to financing activities</b>	<b>(222,639)</b>	<b>(190,638)</b>	<b>12,217,546</b>	<b>(32,000)</b>	
<b>Surplus / (deficiency) before general rates</b>	<b>10,029,324</b>	<b>5,223,278</b>	<b>(37,467,947)</b>	<b>4,806,044</b>	
Rate Revenue	37,684,455	37,574,617	37,574,617	109,838	0.3%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>47,713,779</b>	<b>42,797,895</b>	<b>106,669</b>	<b>4,915,882</b>	10.3%

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY  
(STATUTORY REPORTING PROGRAM)  
FOR THREE MONTHS ENDED 30 SEPTEMBER 2020**



	30-09-2020 YTD Actual (b) \$	30-09-2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	7,233,002	3,470,822	3,470,822	3,762,180	52.0%
	<b>7,233,002</b>	<b>3,470,822</b>	<b>3,470,822</b>	<b>3,762,180</b>	
<b>Revenue from operating activities (excluding rates)</b>					
Governance	30	4,998	20,000	(4,968)	(16560.0%)
General Purpose Funding	703,484	402,447	2,764,936	301,037	42.8%
Law, Order and Public Safety	123,847	87,850	501,433	35,997	29.1%
Health	850,021	211,695	846,849	638,326	75.1%
Education and Welfare	13,351	7,683	30,750	5,668	42.5%
Community Amenities	12,640,460	12,902,492	12,410,030	(262,032)	(2.1%)
Recreation and Culture	307,094	271,950	1,023,381	35,144	11.4%
Transport	14,328	7,500	30,000	6,828	47.7%
Economic Services	80,391	50,742	203,025	29,649	36.9%
Other Property and Services	100,837	224,871	179,526	(124,034)	(123.0%)
<b>Total (Excluding Rates)</b>	<b>14,833,843</b>	<b>14,172,228</b>	<b>18,009,930</b>	<b>661,615</b>	
<b>Expenditure from operating activities</b>					
Governance	(812,436)	(746,355)	(3,156,199)	(66,081)	(8.1%)
General Purpose Funding	(255,002)	(351,806)	(684,556)	96,804	38.0%
Law, Order and Public Safety	(471,401)	(453,843)	(1,983,733)	(17,558)	(3.7%)
Health	(416,834)	(385,293)	(1,622,855)	(31,541)	(7.6%)
Education and Welfare	(69,977)	(94,793)	(297,420)	24,816	35.5%
Community Amenities	(3,587,715)	(3,680,031)	(15,172,937)	92,316	2.6%
Recreation and Culture	(3,373,327)	(4,245,324)	(17,333,531)	871,997	25.8%
Transport	(3,341,291)	(4,078,229)	(13,143,035)	736,938	22.1%
Economic Services	(351,842)	(291,987)	(1,309,950)	(59,855)	(17.0%)
Other Property and Services	(679,285)	(260,765)	(991,079)	(418,520)	(61.6%)
<b>Total</b>	<b>(13,359,109)</b>	<b>(14,588,427)</b>	<b>(55,695,296)</b>	<b>1,229,316</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	2,110,392	2,746,593	10,986,626	(636,201)	(30.1%)
(Profit)/Loss on Asset Disposal	(25,784)	0	0	(25,784)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
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<b>Total</b>	<b>2,054,361</b>	<b>2,746,593</b>	<b>9,928,841</b>	<b>(692,232)</b>	
<b>Amount attributable to operating activities</b>	<b>10,762,096</b>	<b>5,801,216</b>	<b>(24,285,703)</b>	<b>4,960,878</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	25,784	0	0	25,784	100.0%
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<b>Financing Activities</b>					
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