CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY - BY NATURE OR TYPE FOR SEVEN MONTHS ENDED 31 JANUARY 2021



	31/01/2021 31/01/2021				
	YTD	YTD			M 0/
	Actual (b)	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)					=0.407
Operating Grants and Subsidies Contributions, Reimbursements and Donations	1,808,239	896,533	1,537,681	911,706	50.4%
Profit on Asset Disposal	1,497,240 1,149	315,322 0	2,208,530 0	1,181,918 1,149	78.9% 100.0%
Fees and Charges	14,550,149	14,458,965	14,994,522	91,149	0.6%
Interest Earnings	438,970	372,987	458,872	65,983	15.0%
Other Revenue	31,557	26,537	45,500	5,020	15.9%
Ex Gratia Rates Revenue	123,749	123,749	156,683	(0)	(0.0%)
Total (Excluding Rates)	18,450,578	16,194,094	19,401,789	2,256,485	
Expenditure from operating activities					
Employee Costs	(13,848,659)	(14,375,998)	(24,663,290)	527,339	3.8%
Materials and Contracts	(10,125,197)	(11,016,567)	(20,836,777)	891,370	8.8%
Utilities Charges Depreciation (Non-Current Assets)	(1,065,378)	(1,127,959)	(1,935,543)	62,581	5.9%
Interest Expenses	(6,565,250) (158,969)	(6,408,717) (160,321)	(10,986,626) (274,842)	(156,533) 1,352	(2.4%) 0.9%
Insurance Expenses	(594,957)	(587,652)	(615,480)	(7,305)	(1.2%)
Loss on Asset Disposal	(85,976)	(001,002)	(0.10, 100)	(85,976)	(100.0%)
Other Expenditure	(281,668)	(148,778)	(230,072)	(132,890)	(47.2%)
Total	(32,725,578)	(33,825,993)	(59,542,632)	1,100,413	
Operating activities excluded					
Depreciation (Non-Current Assets)	6,565,250	6,408,717	10,986,626	156,533	2.4%
(Profit)/Loss on Asset Disposal	84,827	0	0	84,827	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(86,104)	0	(39,377)	(86,104)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation Total	22,975	0	0	22,975	100.0%
Totai	6,586,948	6,408,717	9,928,841	178,231	
Amount attributable to operating activities	(1,068,479)	(7,752,360)	(26,741,180)	6,683,880	
Investing Activities					
Proceeds from Disposal of Assets	131,631	0	0	131,631	100.0%
Non-Operating Grants, Subsidies and Contributions	3,684,718	4,679,396	10,826,387	(994,678)	(27.0%)
Land and Buildings New	(5,005,344)	(5,637,242)	(8,501,669)	631,898	(12.6%)
Land and Buildings Replacement	(567,445)	(578,362)	(2,298,364)	10,917	(1.9%)
Plant and Equipment Replacement	(878,149)	(1,134,710)	(3,493,100)	256,561	(29.2%)
Furniture and Equipment	(121,092)	(259,511)	(702,943)	138,419	(114.3%)
Infrastructure Assets - Roads New	(312,002)	(562,009)	(3,866,918)	250,006	(80.1%)
Infrastructure Assets - Roads Renewal	(1,449,663)	(1,946,557)	(3,472,596)	496,894	(34.3%)
Infrastructure Assets - Drainage New Infrastructure Assets - Drainage Renewal	(24,924) (174,686)	(78,945) 0	(374,444) (864,195)	54,021 (174,686)	(216.7%) 100.0%
Infrastructure Assets - Footpaths New	(36,236)	(50,765)	(557,546)	(174,000) 14,528	(40.1%)
Infrastructure Assets - Footpaths Renewal	(231,475)	(206,181)	(430,115)	(25,293)	10.9%
Infrastructure Assets - Car Parks New	(82,881)	(108,613)	(1,475,264)	25,733	(31.0%)
Infrastructure Assets - Car Parks Renewal	(36,509)	(189,806)	(335,642)	153,297	(419.9%)
Infrastructure Assets - Parks and Ovals New	(420,268)	(681,764)	(2,518,869)	261,496	(62.2%)
Infrastructure Assets - Parks and Ovals Renewal	(224,093)	(225,473)	(676,784)	1,380	(0.6%)
Intrastructure Assets - Capital Work-in progress	(1,101,538)	(15,414)	(4,348,712)	(1,086,124)	98.6%
Amounts attributable to investing activities	(6,849,956)	(6,995,957)	(23,090,774)	146,001	
Financing Activities					
Repayment of borrowings	(609,878)	(570,329)	(945,195)	(39,549)	(6.5%)
Self-Supporting Loan Principal	5,786	5,868	11,736	(82)	(1.4%)
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	617,650	483,000	5,012,279	134,650	21.8%
Transfers from cash backed reserves (restricted					
assets)	2,424,516	2,366,243	12,225,058	58,273	2.4%
Transfers to cash backed reserves (restricted assets)	(4.055.000)	(1 700 500)	(7.050.000)	(050,400)	(5.40()
Amounts attributable to financing activities	(4,955,699) (2,517,625)	(4,702,500) (2,417,718)	(7,052,999) 12,303,979	(253,199) (99,906)	(5.1%)
	(2,017,023)	(2,717,710)	12,000,010	(33,300)	
Surplus / (deficiency) before general rates	(10,436,060)	(17,166,035)	(37,527,975)	6,729,975	
Rate Revenue	38,166,420	37,544,877	37,574,617	621,543	1.6%
Net current assets at end of the period -					
surplus/(deficit)	27,730,359	20,378,842	46,642	7,351,518	26.5%
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	EVEN MONTHS ENDED 31 JANUARY 2021						
	31/01/2021	31/01/2021					
	YTD Actual	YTD Budget	Annual	Var. \$	Var. %		
	(b)	(a)	Budget	(b)-(a)	(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%		
Description of the second state of the second	6,619,572	3,470,822	3,470,822	3,148,750			
Revenue from operating activities (excluding							
rates) Governance	30	0	0	30	100.0%		
General Purpose Funding	1,191,889	1,214,159	2,843,854	(22,270)	(1.9%)		
Law, Order and Public Safety	387,882	361,904	513,304	25,978	6.7%		
Health	868,032	510,517	875,253	357,515	41.2%		
Education and Welfare	27,181	17,927	30,750	9,254	34.0%		
Community Amenities	12,904,602	12,935,936	13,159,501	(31,334)	(0.2%)		
Recreation and Culture	1,300,517	785,184	1,347,346	515,333	39.6%		
Transport Economic Services	17,987 218,629	26,131 134,512	44,800 230,654	(8,144) 84,117	(45.3%) 38.5%		
Other Property and Services	1,533,828	207,823	356,326	1,326,005	36.5%		
Total (Excluding Rates)	18,450,578	16,194,094	19,401,789	2,256,485	00.070		
Expenditure from operating activities	,	,		_,,			
Governance	(1,760,205)	(1,697,548)	(2,916,922)	(62,657)	(3.6%)		
General Purpose Funding	(401,910)	(427,883)	(615,526)	25,973	6.5%		
Law, Order and Public Safety	(1,214,070)	(1,195,408)	(2,057,614)	(18,662)	(1.5%)		
Health	(927,699)	(949,207)	(1,630,088)	21,508	2.3%		
Education and Welfare	(193,875)	(194,323)	(311,366)	448	0.2%		
Community Amenities	(8,564,222)	(8,998,947)	(16,398,826)	434,725	5.1%		
Recreation and Culture	(9,241,444)	(10,510,296)	(18,019,622)	1,268,852	13.7%		
Transport	(7,775,845)	(7,747,424)	(13,283,198)	(28,421)	(0.4%)		
Economic Services	(804,818)	(757,262)	(1,370,951)	(47,556)	(5.9%)		
Other Property and Services Total	(1,841,491) (32,725,578)	(1,347,694) (33,825,993)	(2,938,518) (59,542,632)	(493,797) 1,100,413	(26.8%)		
Operating activities excluded	(32,725,576)	(33,825,993)	(59,542,652)	1,100,413			
Depreciation (Non-Current Assets)	6,565,250	6,408,717	10,986,626	156,533	2.4%		
(Profit)/Loss on Asset Disposal	84,827	0	0	84,827	100.0%		
EMRC Contribution (Non-cash)	0	0	(998,408)	0			
Net Movement in Provisions / Contract Liabilities	(86,104)	0	(39,377)	(86,104)	100.0%		
Pensioners Deferred Rates Movement	0	0	(20,000)	0			
Asset exchange valuation	22,975	0	0	22,975	100.0%		
Total	6,586,948	6,408,717	9,928,841	178,231			
Amount attributable to operating activities	(1,068,480)	(7,752,360)	(26,741,180)	6,683,880			
Investing Activities	(1,000,400)	(1,132,300)	(20,741,100)	0,000,000			
Proceeds from Disposal of Assets	131,631	0	0	131,631	100.0%		
Non-operating grants, subsidies and							
contributions	3,684,718	4,679,396	10,826,387	(994,678)	(27.0%)		
Land and Buildings New	(5,005,344)	(5,637,242)	(8,501,669)	631,898	(12.6%)		
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Infrastructure Assets - Roads New	(312,002)	(562,009)	(3,866,918)	250,006	(80.1%)		
Infrastructure Assets - Roads Renewal	(1,449,663)	(1,946,557)	(3,472,596)	496,894	(34.3%)		
Infrastructure Assets - Drainage New	(24,924)	(78,945)	(374,444)	54,021	(216.7%)		
Infrastructure Assets - Drainage Renewal Infrastructure Assets - Footpaths New	(174,686)	0	(864,195)	(174,686)	100.0%		
Infrastructure Assets - Footpaths New	(36,236)	(50,765)	(557,546)	14,528	(40.1%)		
Infrastructure Assets - Car Parks New	(231,475)	(206,181)	(430,115)	(25,293) 25,733	10.9%		
Infrastructure Assets - Car Parks Renewal	(82,881) (36,509)	(108,613) (189,806)	(1,475,264) (335,642)	153,297	(31.0%) (419.9%)		
Infrastructure Assets - Parks and Ovals New	(420,268)	(681,764)	(2,518,869)	261,496	(413.3%)		
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Infrastructure Assets - Parks and Ovals Renewal	(224.093)	(225.473)	(676.784)	1.380	(0.6%)		
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	(224,093) (1,101,538)	(225,473) (15,414)	(676,784) (4,348,712)	1,380 (1,086,124)	(0.6%) 98.6%		
			,				
nfrastructure Assets - Capital Work-in progress			,				
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities	(1,101,538)	(15,414)	(4,348,712)	(1,086,124)			
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income	(1,101,538)	(15,414)	(4,348,712)	(1,086,124)	98.6%		
Infrastructure Assets - Capital Work-in progress	(1,101,538) (6,849,956) 5,786 0	(15,414) (6,995,957) 5,868 0	(4,348,712) (23,090,774) 11,736 3,053,100	(1,086,124) 146,001	98.6% (1.4%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions	(1,101,538) (6,849,956) 5,786	(15,414) (6,995,957) 5,868	(4,348,712) (23,090,774) 11,736	(1,086,124) 146,001 (82)	98.6%		
Infrastructure Assets - Capital Work-in progress	(1,101,538) (6,849,956) 5,786 0 617,650	(15,414) (6,995,957) 5,868 0 483,000	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279	(1,086,124) 146,001 (82) 0 134,650	98.6% (1.4%) 21.8%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets)	(1,101,538) (6,849,956) 5,786 0 617,650 2,424,516	(15,414) (6,995,957) 5,868 0 483,000 2,366,243	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279 12,225,058	(1,086,124) 146,001 (82) 0 134,650 58,273	98.6%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Capital Contributions and Grants Owing	(1,101,538) (6,849,956) 5,786 0 617,650 2,424,516 0	(15,414) (6,995,957) 5,868 0 483,000 2,366,243 0	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279 12,225,058 0	(1,086,124) 146,001 (82) 0 134,650 58,273 0	98.6% (1.4%) 21.8% 2.4%		
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Infrastructure Assets - Capital Work-in progress	(1,101,538) (6,849,956) 5,786 0 617,650 2,424,516 0 (609,878)	(15,414) (6,995,957) 5,868 0 483,000 2,366,243 0 (570,329)	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279 12,225,058 0 (945,195)	(1,086,124) 146,001 (82) 0 134,650 58,273 0 (39,549)	98.6% (1.4%) 21.8% 2.4% (6.5%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets)	(1,101,538) (6,849,956) 5,786 0 617,650 2,424,516 0	(15,414) (6,995,957) 5,868 0 483,000 2,366,243 0	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279 12,225,058 0	(1,086,124) 146,001 (82) 0 134,650 58,273 0	98.6% (1.4%) 21.8% 2.4% (6.5%)		
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Infrastructure Assets - Parks and Ovals Renewal Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Capital Contributions and Grants Owing Repayment of borrowings Transfers to cash backed reserves (restricted assets) Amounts attributable to financing activities Surplus / (deficiency) before general rates	(1,101,538) (6,849,956) 5,786 0 617,650 2,424,516 0 (609,878) (4,955,699)	(15,414) (6,995,957) 5,868 0 483,000 2,366,243 0 (570,329) (4,702,500)	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279 12,225,058 0 (945,195) (7,052,999)	(1,086,124) 146,001 (82) 0 134,650 58,273 0 (39,549) (253,199)	(1.4%) 21.8%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Capital Contributions and Grants Owing Repayment of borrowings Transfers to cash backed reserves (restricted assets) Amounts attributable to financing activities	(1,101,538) (6,849,956) 5,786 0 617,650 2,424,516 0 (609,878) (4,955,699) (2,517,625)	(15,414) (6,995,957) 5,868 0 483,000 2,366,243 0 (570,329) (4,702,500) (4,702,500) (2,417,718)	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279 12,225,058 0 (945,195) (7,052,999) 12,303,979	(1,086,124) 146,001 (82) 0 134,650 58,273 0 (39,549) (253,199) (99,906)	98.6% (1.4%) 21.8% 2.4% (6.5%)		
Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Capital Contributions and Grants Owing Repayment of borrowings Transfers to cash backed reserves (restricted assets) Amounts attributable to financing activities Surplus / (deficiency) before general rates	(1,101,538) (6,849,956) 5,786 0 617,650 2,424,516 0 (609,878) (4,955,699) (2,517,625) (10,436,060)	(15,414) (6,995,957) 5,868 0 483,000 2,366,243 0 (570,329) (4,702,500) (2,417,718) (17,166,035)	(4,348,712) (23,090,774) 11,736 3,053,100 5,012,279 12,225,058 0 (945,195) (7,052,999) 12,303,979 (37,527,975)	(1,086,124) 146,001 (82) 0 134,650 58,273 0 (39,549) (253,199) (99,906) 6,729,975	98.6% (1.4%) 21.8% (6.5%) (5.1%)		