

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY - BY NATURE OR TYPE
FOR NINE MONTHS ENDED 31 MARCH**



	31-03-2021 YTD Actual (b) \$	31-03-2021 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	6,619,571	3,148,750	48%
	6,619,572	3,470,822	6,619,571	3,148,750	48%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	1,702,119	1,644,584	2,191,182	57,535	3.4%
Contributions, Reimbursements and Donations	1,820,784	454,518	2,465,027	1,366,266	75.0%
Profit on Asset Disposal	14,149	855	1,149	13,294	94.0%
Fees and Charges	11,241,679	11,378,463	15,121,896	(136,784)	(1.2%)
Interest Earnings	541,870	433,981	524,872	107,889	19.9%
Other Revenue	39,794	42,435	56,600	(2,641)	(6.6%)
Ex Gratia Rates Revenue	203,306	203,306	203,306	0	0.0%
Total (Excluding Rates)	15,563,701	14,158,143	20,564,033	1,405,559	
Expenditure from operating activities					
Employee Costs	(18,487,218)	(19,159,186)	(24,925,184)	671,968	3.6%
Materials and Contracts	(13,244,568)	(16,422,423)	(22,182,342)	3,177,855	24.0%
Utilities Charges	(1,450,008)	(1,454,265)	(1,940,918)	4,257	0.3%
Depreciation (Non-Current Assets)	(8,445,661)	(8,239,779)	(10,986,626)	(205,882)	(2.4%)
Interest Expenses	(200,858)	(206,127)	(274,842)	5,269	2.6%
Insurance Expenses	(594,957)	(565,539)	(615,480)	(29,418)	(4.9%)
Loss on Asset Disposal	(134,002)	(64,476)	(85,976)	(69,526)	(51.9%)
Other Expenditure	(305,264)	(292,615)	(910,163)	(12,649)	(4.1%)
Total	(42,862,536)	(46,404,411)	(61,921,532)	3,541,873	
Operating activities excluded					
Depreciation (Non-Current Assets)	8,445,661	8,239,779	10,986,626	205,882	2.4%
(Profit)/Loss on Asset Disposal	119,853	63,621	84,827	56,232	46.9%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(68,338)	0	360,623	(68,338)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	8,649,083	8,303,400	10,413,668	345,683	
Amount attributable to operating activities	(12,030,180)	(20,472,046)	(24,324,260)	8,441,866	
Investing Activities					
Proceeds from Disposal of Assets	131,631	0	0	131,631	100.0%
Non-Operating Grants, Subsidies and Contributions	7,460,183	8,792,477	10,566,940	(1,332,294)	(17.9%)
Land and Buildings New	(5,437,213)	(5,212,203)	(8,486,952)	(225,010)	4.1%
Land and Buildings Replacement	(657,656)	(613,097)	(2,110,914)	(44,559)	6.8%
Plant and Equipment Replacement	(1,680,264)	(1,833,330)	(3,493,100)	153,066	(9.1%)
Furniture and Equipment	(116,236)	(333,657)	(702,943)	217,421	(187.1%)
Infrastructure Assets - Roads New	(355,264)	(490,402)	(3,935,344)	135,138	(38.0%)
Infrastructure Assets - Roads Renewal	(1,790,647)	(2,188,997)	(3,053,577)	398,350	(22.2%)
Infrastructure Assets - Drainage New	(51,895)	(58,098)	(375,455)	6,203	(12.0%)
Infrastructure Assets - Drainage Renewal	(185,249)	(173,060)	(863,957)	(12,189)	6.6%
Infrastructure Assets - Footpaths New	(58,571)	(58,025)	(561,220)	(545)	0.9%
Infrastructure Assets - Footpaths Renewal	(288,158)	(289,014)	(455,963)	856	(0.3%)
Infrastructure Assets - Car Parks New	(74,314)	(134,063)	(1,468,143)	59,749	(80.4%)
Infrastructure Assets - Car Parks Renewal	(34,719)	(34,395)	(338,918)	(323)	0.9%
Infrastructure Assets - Parks and Ovals New	(764,105)	(704,111)	(2,738,330)	(59,994)	7.9%
Infrastructure Assets - Parks and Ovals Renewal	(312,168)	(276,611)	(527,072)	(35,557)	11.4%
Infrastructure Assets - Capital Work-in progress	(1,237,157)	(19,818)	(5,313,712)	(1,217,339)	98.4%
Amounts attributable to investing activities	(5,451,801)	(3,626,404)	(23,858,660)	(1,825,397)	
Financing Activities					
Repayment of borrowings	(678,253)	(636,822)	(945,195)	(41,431)	(6.1%)
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	1,022,917	712,355	6,039,929	310,562	30.4%
Transfers from cash backed reserves (restricted assets)	2,442,550	2,413,741	13,101,112	28,809	1.2%
Transfers to cash backed reserves (restricted assets)	(5,376,492)	(3,800,000)	(11,268,925)	(1,576,492)	(29.3%)
Amounts attributable to financing activities	(2,583,492)	(1,304,858)	9,991,757	(1,278,634)	
Surplus / (deficiency) before general rates	(20,065,473)	(25,403,308)	(38,191,163)	5,337,834	
Rate Revenue	38,253,436	38,209,800	38,240,563	43,636	0.1%
Net current assets at end of the period - surplus/(deficit)	18,187,963	12,806,492	49,400	5,381,470	29.6%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY - STATUTORY REPORTING PROGRAM
FOR NINE MONTHS ENDED 31 MARCH**



	31-03-2021 YTD Actual (b) \$	31-03-2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	<u>6,619,572</u>	<u>3,470,822</u>	<u>6,619,571</u>	<u>3,148,750</u>	47.6%
Revenue from operating activities (excluding rates)					
Governance	30	18	30	12	40.0%
General Purpose Funding	1,666,176	1,546,935	2,939,477	119,241	7.2%
Law, Order and Public Safety	435,949	421,701	512,330	14,248	3.3%
Health	892,054	670,689	894,324	221,365	24.8%
Education and Welfare	44,333	23,049	30,750	21,284	48.0%
Community Amenities	9,190,606	9,797,652	13,732,873	(607,046)	(6.6%)
Recreation and Culture	1,211,921	1,096,700	1,652,230	115,221	9.5%
Transport	33,301	33,597	44,800	(296)	(0.9%)
Economic Services	318,556	191,682	255,636	126,874	39.8%
Other Property and Services	1,770,774	376,119	501,582	1,394,655	78.8%
Total (Excluding Rates)	<u>15,563,701</u>	<u>14,158,143</u>	<u>20,564,033</u>	<u>1,405,559</u>	
Expenditure from operating activities					
Governance	(2,251,423)	(2,292,586)	(3,005,851)	41,163	1.8%
General Purpose Funding	(519,056)	(569,790)	(695,070)	50,734	9.8%
Law, Order and Public Safety	(1,579,782)	(1,618,555)	(2,127,101)	38,773	2.5%
Health	(1,231,743)	(1,378,934)	(1,807,946)	147,191	11.9%
Education and Welfare	(241,198)	(246,646)	(324,362)	5,448	2.3%
Community Amenities	(11,170,730)	(11,843,039)	(16,490,533)	672,309	6.0%
Recreation and Culture	(12,255,801)	(14,575,965)	(19,147,441)	2,320,164	18.9%
Transport	(9,987,205)	(10,031,444)	(13,367,276)	44,239	0.4%
Economic Services	(1,023,087)	(1,028,634)	(1,413,754)	5,547	0.5%
Other Property and Services	(2,602,512)	(2,818,817)	(3,542,197)	216,305	8.3%
Total	<u>(42,862,536)</u>	<u>(46,404,411)</u>	<u>(61,921,532)</u>	<u>3,541,873</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	8,445,661	8,239,779	10,986,626	205,882	2.4%
(Profit)/Loss on Asset Disposal	119,853	63,621	84,827	56,232	46.9%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(68,338)	0	360,623	(68,338)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	<u>8,649,083</u>	<u>8,303,400</u>	<u>10,413,668</u>	<u>345,683</u>	
Amount attributable to operating activities	<u>(12,030,180)</u>	<u>(20,472,046)</u>	<u>(24,324,260)</u>	<u>8,441,865</u>	
Investing Activities					
Proceeds from Disposal of Assets	131,631	0	0	131,631	100.0%
Non-operating grants, subsidies and contributions	7,460,183	8,792,477	10,566,940	(1,332,294)	(17.9%)
Land and Buildings New	(5,437,213)	(5,212,203)	(8,486,952)	(225,010)	4.1%
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Infrastructure Assets - Car Parks New	(74,314)	(134,063)	(1,468,143)	59,749	(80.4%)
Infrastructure Assets - Car Parks Renewal	(34,719)	(34,395)	(338,918)	(323)	0.9%
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Capital (Developer) - Contributions	1,022,917	712,355	6,039,929	310,562	30.4%
Transfers from cash backed reserves (restricted assets)	2,442,550	2,413,741	13,101,112	28,809	1.2%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(678,253)	(636,822)	(945,195)	(41,431)	(6.1%)
Transfers to cash backed reserves (restricted assets)	(5,376,492)	(3,800,000)	(11,268,925)	(1,576,492)	(29.3%)
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Rate Revenue	38,253,436	38,209,800	38,240,563	43,636	0.1%
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