CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE - FOR EIGHT MONTHS ENDED 28 FEBRUARY



	28/02/2021	28/02/2021			
	YTD Actual	YTD Budget	Annual	Var. \$	Var. %
	(b)	(a)	Budget	(b)-(a)	(b)-(a)/(b)
Not coment access at start of financial year	\$	\$	\$	\$	%
Net current assets at start of financial year - surplus/(deficit)	6,619,572	3,470,822	3,470,822	3,148,750	48%
sui pius/(uericit)	6,619,572	3,470,822	3,470,822	3,148,750	48%
Revenue from operating activities (excluding	-,,	-,,	-,,	2,112,122	
rates)					
Operating Grants and Subsidies	1,702,119	1,026,752	1,537,681	675,367	39.7%
Contributions, Reimbursements and Donations	1,737,504	360,368	2,208,530	1,377,136	79.3%
Profit on Asset Disposal	14,149	0	0	14,149	100.0%
Fees and Charges	14,809,484	14,745,960	14,994,522	63,524	0.4%
Interest Earnings	467,237	389,760	458,872	77,477	16.6%
Other Revenue Ex Gratia Rates Revenue	36,488 123,749	30,328 123,749	45,500 156,683	6,160 (0)	16.9% (0.0%)
Total (Excluding Rates)	18,890,256	16,676,918	19,401,789	2,213,339	(0.070)
Expenditure from operating activities	,,,,,,	.,,.	., . ,	, .,	
Employee Costs	(15,789,182)	(16,268,933)	(24,663,290)	479,751	3.0%
Materials and Contracts	(11,429,263)	(12,532,031)	(20,836,777)	1,102,768	9.6%
Utilities Charges	(1,241,207)	(1,289,096)	(1,935,543)	47,889	3.9%
Depreciation (Non-Current Assets) Interest Expenses	(7,489,993) (178,859)	(7,324,248) (183,224)	(10,986,626) (274,842)	(165,745) 4,365	(2.2%) 2.4%
Insurance Expenses	(594,957)	(593,162)	(615,480)	(1,795)	(0.3%)
Loss on Asset Disposal	1,706	0	0	1,706	(100.0%)
Other Expenditure	(281,668)	(165,032)	(230,072)	(116,636)	(41.4%)
Total	(37,002,947)	(38,355,727)	(59,542,632)	1,352,778	
Operating activities excluded					
Depreciation (Non-Current Assets) (Profit)/Loss on Asset Disposal	7,489,993 (15,855)	7,324,248 0	10,986,626 0	165,745	2.2% 100.0%
EMRC Contribution (Non-cash)	(15,655)	0	(998,408)	(15,855) 0	100.0%
Net Movement in Provisions / Contract Liabilities	(64,578)	0	(39,377)	(64,578)	100.0%
Pensioners Deferred Rates Movement	04,57.6)	0	(20,000)	(04,575)	100.070
Asset exchange valuation	22,975	0	0	22,975	100.0%
Total	7,432,535	7,324,248	9,928,841	108,287	
Amount attributable to operating activities	(4,060,584)	(10,883,739)	(26,741,180)	6,823,154	
Investing Activities Proceeds from Disposal of Assets Non-Operating Grants, Subsidies and	131,631	0	0	131,631	100.0%
Contributions Land and Buildings New	6,321,042 (5,129,955)	6,838,846	10,826,387	(517,804) 689,401	(8.2%) (13.4%)
Land and Buildings New Land and Buildings Replacement	(620,953)	(5,819,356) (664,615)	(8,501,669) (2,298,364)	43,662	(7.0%)
Plant and Equipment Replacement	(1,373,944)	(1,484,020)	(3,493,100)	110,076	(8.0%)
Furniture and Equipment	(97,342)	(296,584)	(702,943)	199,242	(204.7%)
Infrastructure Assets - Roads New	(351,024)	(929,988)	(3,866,918)	578,964	(164.9%)
Infrastructure Assets - Roads Renewal	(1,672,976)	(2,235,363)	(3,472,596)	562,387	(33.6%)
Infrastructure Assets - Drainage New Infrastructure Assets - Drainage Renewal	(45,953) (174,686)	(329,840)	(374,444)	283,887 (174,686)	(617.8%) 100.0%
Infrastructure Assets - Brainage Renewal	(58,571)	(217,015)	(864,195) (557,546)	158,444	(270.5%)
Infrastructure Assets - Footpaths Renewal	(245,892)	(267,511)	(430,115)	21,620	(8.8%)
Infrastructure Assets - Car Parks New	(72,154)	(218,502)	(1,475,264)	146,348	(202.8%)
Infrastructure Assets - Car Parks Renewal	(34,719)	(205,418)	(335,642)	170,699	(491.7%)
Infrastructure Assets - Parks and Ovals New Infrastructure Assets - Parks and Ovals Renewal	(657,551)	(971,687)	(2,518,869)	314,137	(47.8%)
Infrastructure Assets - Parks and Ovals Renewal Infrastructure Assets - Capital Work-in progress	(286,911) (1,229,938)	(225,473) (17,616)	(676,784) (4,348,712)	(61,439) (1,212,322)	21.4% 98.6%
Amounts attributable to investing activities	(5,599,895)	(7,044,143)	(23,090,774)	1,444,248	30.076
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Financing Activities					
Repayment of borrowings Self-Supporting Loan Principal	(609,878)	(570,329)	(945,195)	(39,549)	(6.5%)
Proceeds from new borrowings	5,786 0	5,868 0	11,736 3,053,100	(82) 0	(1.4%)
Capital (Developer) - Contributions	617,650	579,600	5,012,279	38,050	6.2%
Transfers from cash backed reserves (restricted					
assets) Transfers to cash backed reserves (restricted	2,442,550	2,389,992	12,225,058	52,558	2.2%
assets) Amounts attributable to financing activities	(4,968,902)	(4,760,000) (2,354,869)	(7,052,999) 12,303,979	(208,902) (157,924)	(4.2%)
Surplus / (deficiency) before general rates	(12,173,272)	(20,282,751)	(37,527,974)	8,109,478	
Rate Revenue	38,297,334	37,544,877	37,574,617	752,457	2.0%
Net current assets at end of the period - surplus/(deficit)	26 124 064	47 262 426	40.040	0.064.025	22.00/
au piua/(uciivit)	26,124,061	17,262,126	46,642	8,861,935	33.9%

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CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY (STATUTORY REPORTING PROGRAM) - FOR EIGHT MONTHS ENDED 28 FEBRUARY

	28/02/2021	28/02/2021			
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	Actual (b)	Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	\$	\$	\$	\$	%
Net current assets at start of financial year	0.040.570	0.470.000	0.470.000	0.440.750	47.00/
- surplus/(deficit)	6,619,572 6,619,572	3,470,822 3,470,822	3,470,822	3,148,750	47.6%
Revenue from operating activities					
(excluding rates) Governance	30	0	0	30	100.0%
General Purpose Funding	1,506,407	1,333,421	2,843,854	172,986	11.5%
Law, Order and Public Safety	414,647	392,176	513,304	22,471	5.4%
Health Education and Welfare	874,221 39.728	583,448 20,488	875,253 30,750	290,773 19,240	33.3% 48.4%
Community Amenities	12,988,114	13,026,784	13,159,501	(38,670)	(0.3%)
Recreation and Culture	1,071,754	899,496	1,347,346	172,258	16.1%
Transport Economic Services	27,930 260,335	29,864 153,728	44,800 230,654	(1,934) 106,607	(6.9%) 40.9%
Other Property and Services	1,707,089	237,512	356,326	1,469,577	86.1%
Total (Excluding Rates)	18,890,256	16,676,918	19,401,789	2,213,339	
Expenditure from operating activities Governance	(1,976,470)	(1,928,405)	(2,916,922)	(48,065)	(2.4%)
General Purpose Funding	(439,632)	(463,164)	(615,526)	23,532	5.4%
Law, Order and Public Safety	(1,392,686)	(1,356,042)	(2,057,614)	(36,644)	(2.6%)
Health	(1,049,196)	(1,077,401)	(1,630,088)	28,205	2.7%
Education and Welfare Community Amenities	(215,174) (9,592,804)	(216,557) (10,264,321)	(311,366) (16,398,826)	1,383 671,517	0.6% 7.0%
Recreation and Culture	(10,596,449)	(11,938,051)	(18,019,622)	1,341,602	12.7%
Transport	(8,851,793)	(8,851,601)	(13,283,198)	(192)	(0.0%)
Economic Services Other Property and Services	(894,105) (1,994,639)	(858,810) (1,401,374)	(1,370,951) (2,938,518)	(35,295) (593,265)	(3.9%) (29.7%)
Total	(37,002,947)	(38,355,727)	(59,542,632)	1,352,778	(23.170)
Operating activities excluded					
Depreciation (Non-Current Assets) Change in Accounting Policies	7,489,993 0	7,324,248 0	10,986,626	165,745 0	2.2%
(Profit)/Loss on Asset Disposal	(15,855)	0	0	(15,855)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Deferred Loan (non-current) FUSC Net Movement in Provisions / Contract	0	0	0	0	
Liabilities	(64,578)	0	(39,377)	(64,578)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	22,975	0	0	22,975	100.0%
Total	7,432,535	7,324,248	9,928,841	108,287	
Amount attributable to operating activities	(4,060,584)	(10,883,739)	(26,741,180)	6,823,154	
Investing Activities Proceeds from Disposal of Assets	131,631	0	0	131,631	100.0%
Non-operating grants, subsidies and	101,001	Ü	ŭ	101,001	100.070
contributions	6,321,042	6,838,846	10,826,387	(517,804)	(8.2%)
Land Held for Resale Land Development Costs	0	0	0	0	
Land and Buildings New	(5,129,955)	(5,819,356)	(8,501,669)	689,401	(13.4%)
Land and Buildings Replacement	(620,953)	(664,615)	(2,298,364)	43,662	(7.0%)
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement Furniture and Equipment	(1,373,944) (97,342)	(1,484,020) (296,584)	(3,493,100) (702,943)	110,076 199,242	(8.0%) (204.7%)
Infrastructure Assets - Roads New	(351,024)	(929,988)	(3,866,918)	578,964	(164.9%)
Infrastructure Assets - Roads Renewal	(1,672,976)	(2,235,363)	(3,472,596)	562,387	(33.6%)
Infrastructure Assets - Drainage New Infrastructure Assets - Drainage Renewal	(45,953) (174,686)	(329,840)	(374,444) (864,195)	283,887 (174,686)	(617.8%) 100.0%
Infrastructure Assets - Footpaths New	(58,571)	(217,015)	(557,546)	158,444	(270.5%)
Infrastructure Assets - Footpaths Renewal	(245,892)	(267,511)	(430,115)	21,620	(8.8%)
Infrastructure Assets - Car Parks New Infrastructure Assets - Car Parks Renewal	(72,154)	(218,502)	(1,475,264)	146,348	(202.8%)
Infrastructure Assets - Car Parks Renewal	(34,719) (657,551)	(205,418) (971,687)	(335,642) (2,518,869)	170,699 314,137	(491.7%) (47.8%)
Infrastructure Assets - Parks and Ovals		(=. 1,001)	(=,= : 3,000)	,101	(070)
Renewal	(286,911)	(225,473)	(676,784)	(61,439)	21.4%
Infrastructure Assets - Capital Work-in progress	(1,229,938)	(17,616)	(4,348,712)	(1,212,322)	98.6%
Amounts attributable to investing	(1,223,330)	(17,010)	(4,540,712)	(1,212,322)	30.070
activities	(5,599,895)	(7,044,143)	(23,090,774)	1,444,248	
Financing Activities					
Self-Supporting Loan Principal Income	5,786	5,868	11,736	(82)	(1.4%)
Overdraft Funding Utilised	0	0	0	0	
Proceeds from new borrowings Capital (Developer) - Contributions	0 617,650	0 579,600	3,053,100	29.050	6 20/
Transfers from cash backed reserves	617,650	579,600	5,012,279	38,050	6.2%
(restricted assets)	2,442,550	2,389,992	12,225,058	52,558	2.2%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings Overdraft Funds (Repayment)	(609,878) 0	(570,329) 0	(945,195) 0	(39,549)	(6.5%)
EMRC FOGO Contribution	0	0	0	0	
Transfers to cash backed reserves (restricted					
assets) Amounts attributable to financing	(4,968,902)	(4,760,000)	(7,052,999)	(208,902)	(4.2%)
activities	(2,512,794)	(2,354,869)	12,303,979	(157,924)	
Surplus / (deficiency) before general rates	(12,173,273)	(20,282,751)	(37,527,975)	8,109,477	
Rate Revenue	38,297,334	37,544,877	37,574,617	752,457	2.0%
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Net current assets at end of the period - surplus/(deficit)	26,124,061	17,262,126	46,642	8,861,935	33.9%
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