

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



	31/01/2021 YTD Actual (b) \$	31/01/2021 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	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)					
Operating Grants and Subsidies	1,808,239	896,533	1,537,681	911,706	50.4%
Contributions, Reimbursements and Donations	1,497,240	315,322	2,208,530	1,181,918	78.9%
Profit on Asset Disposal	1,149	0	0	1,149	100.0%
Fees and Charges	14,550,149	14,458,965	14,994,522	91,184	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	(1,065,378)	(1,127,959)	(1,935,543)	62,581	5.9%
Depreciation (Non-Current Assets)	(6,565,250)	(6,408,717)	(10,986,626)	(156,533)	(2.4%)
Interest Expenses	(158,969)	(160,321)	(274,842)	1,352	0.9%
Insurance Expenses	(594,957)	(587,652)	(615,480)	(7,305)	(1.2%)
Loss on Asset Disposal	(85,976)	0	0	(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	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	(1,068,479)	(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	(24,924)	(78,945)	(374,444)	54,021	(216.7%)
Infrastructure Assets - Drainage Renewal	(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 - 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%)
Infrastructure 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)	(4,955,699)	(4,702,500)	(7,052,999)	(253,199)	(5.1%)
Amounts attributable to financing activities	(2,517,625)	(2,417,718)	12,303,979	(99,906)	
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%

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY - STATUTORY REPORTING PROGRAM
FOR SEVEN MONTHS ENDED 31 JANUARY 2021



	31/01/2021 YTD Actual (b) \$	31/01/2021 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	3,470,822	3,148,750	47.6%
Revenue from operating activities (excluding rates)	6,619,572	3,470,822	3,470,822	3,148,750	
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	17,987	26,131	44,800	(8,144)	(45.3%)
Economic Services	218,629	134,512	230,654	84,117	38.5%
Other Property and Services	1,533,828	207,823	356,326	1,326,005	86.5%
Total (Excluding Rates)	18,450,578	16,194,094	19,401,789	2,256,485	
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	(1,841,491)	(1,347,694)	(2,938,518)	(493,797)	(26.8%)
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%
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Transfers from cash backed reserves (restricted assets)	2,424,516	2,366,243	12,225,058	58,273	2.4%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(609,878)	(570,329)	(945,195)	(39,549)	(6.5%)
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