

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE YEAR ENDED 30 JUNE 2020**



	30/06/2020 YTD Actual (b) \$	30/06/2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	4,029,131	4,029,131	4,029,131	0	0%
	4,029,131	4,029,131	4,029,131	0	0%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	2,710,902	1,611,606	1,611,606	1,099,296	40.6%
Contributions, Reimbursements and Donations	2,252,654	3,954,597	3,954,597	(1,701,943)	(75.6%)
Profit on Asset Disposal	14,771	0	0	14,771	100.0%
Fees and Charges	15,409,218	15,419,105	15,419,105	(9,887)	(0.1%)
Interest Earnings	800,329	829,639	829,639	(29,310)	(3.7%)
Other Revenue	839,358	51,375	51,375	787,983	93.9%
Ex Gratia Rates Revenue	123,749	123,749	123,749	(0)	(0.0%)
Total (Excluding Rates)	22,150,985	21,990,071	21,990,071	160,915	
Expenditure from operating activities					
Employee Costs	(24,682,002)	(25,547,737)	(25,547,737)	865,735	3.5%
Materials and Contracts	(21,224,826)	(22,578,071)	(22,578,071)	1,353,245	6.4%
Utilities Charges	(1,808,040)	(1,947,719)	(1,947,719)	139,679	7.7%
Depreciation (Non-Current Assets)	(10,814,869)	(11,174,298)	(11,174,298)	359,429	3.3%
Interest Expenses	(265,469)	(272,482)	(272,482)	7,013	2.6%
Insurance Expenses	(591,118)	(596,454)	(596,454)	5,336	0.9%
Loss on Asset Disposal	(1,414,537)	0	0	(1,414,537)	(100.0%)
Other Expenditure	(1,567,604)	(1,769,661)	(1,769,661)	202,057	12.9%
Total	(62,368,464)	(63,886,426)	(63,886,426)	1,517,960	
Operating activities excluded					
Depreciation (Non-Current Assets)	10,814,869	11,174,298	11,174,298	(359,429)	(3.3%)
Change in Accounting policies	0	1,799,409	1,799,409	(1,799,409)	(100.0%)
(Profit)/Loss on Asset Disposal	1,399,766	0	0	1,399,766	100.0%
EMRC Contribution (Non-cash)	0	(1,679,116)	(1,679,116)	1,679,116	(100.0%)
Movement in Provisions	(75,274)	(71,330)	(71,330)	(3,944)	5.2%
Pensioners Deferred Rates Movement	0	(16,706)	(16,706)	16,706	(100.0%)
Total	12,139,361	11,206,555	11,206,555	932,806	
Amount attributable to operating activities	(24,048,987)	(26,660,669)	(26,660,669)	2,611,681	
Investing Activities					
Proceeds from Disposal of Assets	206,465	0	0	206,465	100.0%
Non-Operating Grants, Subsidies and Contributions	6,764,066	5,897,623	5,897,623	866,443	12.8%
Land and Buildings New	(1,595,980)	(3,090,383)	(3,090,383)	1,494,403	(93.6%)
Land and Buildings Replacement	(1,000,506)	(1,437,718)	(1,437,718)	437,212	(43.7%)
Plant and Equipment New	(43,610)	(82,300)	(82,300)	38,690	(88.7%)
Plant and Equipment Replacement	(1,335,190)	(3,207,000)	(3,207,000)	1,871,810	(140.2%)
Furniture and Equipment	(317,240)	(797,372)	(797,372)	480,132	(151.3%)
Infrastructure Assets - Roads New	(2,630,465)	(3,769,494)	(3,769,494)	1,139,028	(43.3%)
Infrastructure Assets - Roads Renewal	(5,538,389)	(7,248,293)	(7,248,293)	1,709,904	(30.9%)
Infrastructure Assets - Drainage New	(34,218)	(148,916)	(148,916)	114,698	(335.2%)
Infrastructure Assets - Drainage Renewal	(398,988)	(377,137)	(377,137)	(21,851)	5.5%
Infrastructure Assets - Footpaths New	(872,563)	(919,104)	(919,104)	46,541	(5.3%)
Infrastructure Assets - Footpaths Renewal	(233,814)	(244,427)	(244,427)	10,612	(4.5%)
Infrastructure Assets - Car Parks New	(121,332)	(212,386)	(212,386)	91,054	(75.0%)
Infrastructure Assets - Car Parks Renewal	(457,875)	(495,974)	(495,974)	38,099	(8.3%)
Infrastructure Assets - Parks and Ovals New	(661,590)	(794,570)	(794,570)	132,979	(20.1%)
Infrastructure Assets - Parks and Ovals Renewal	(717,400)	(814,632)	(814,632)	97,233	(13.6%)
Infrastructure Assets - Capital Work-in progress	(1,571,554)	(2,419,915)	(2,419,915)	848,361	(54.0%)
Amounts attributable to investing activities	(10,560,183)	(20,161,997)	(20,161,997)	9,601,814	
Financing Activities					
Repayment of borrowings	(672,155)	(672,155)	(672,155)	0	0.0%
Self-Supporting Loan Principal	30,078	34,492	34,492	(4,414)	(14.7%)
Proceeds from new borrowings	3,707,000	4,362,000	4,362,000	(655,000)	(17.7%)
Capital (Developer) - Contributions	574,633	850,000	850,000	(275,367)	(47.9%)
EMRC FOGO Contribution	2,193,700	0	0	2,193,700	100.0%
Transfers from cash backed reserves (restricted assets)	4,803,535	9,977,784	9,977,785	(5,174,249)	(107.7%)
Transfers to cash backed reserves (restricted assets)	(2,105,803)	(2,203,834)	(2,203,834)	98,031	4.7%
Amounts attributable to financing activities	8,530,988	12,348,287	12,348,288	(3,817,300)	
Surplus / (deficiency) before general rates	(26,078,182)	(34,474,379)	(34,474,377)	8,396,195	
Rate Revenue	36,038,332	37,540,180	37,540,180	(1,501,848)	(4.2%)
Net current assets at end of the period - surplus/(deficit)	9,960,149	3,065,802	3,065,802	6,894,347	69.2%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE YEAR ENDED 30 JUNE 2020**



	30/06/2020 YTD Actual (b) \$	30/06/2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	4,029,131	4,029,131	4,029,131	0	0.0%
Revenue from operating activities (excluding rates)	4,029,131	4,029,131	4,029,131	0	
Governance	27,753	33,836	33,836	(6,083)	(21.9%)
General Purpose Funding	3,616,013	2,639,492	4,318,608	976,521	27.0%
Law, Order and Public Safety	485,765	520,382	520,382	(34,617)	(7.1%)
Health	886,058	879,495	879,495	6,563	0.7%
Education and Welfare	64,508	62,530	62,530	1,978	3.1%
Community Amenities	12,579,229	12,555,157	12,555,157	24,072	0.2%
Recreation and Culture	1,525,238	1,364,206	1,364,206	161,032	10.6%
Transport	41,499	34,000	34,000	7,499	18.1%
Economic Services	250,022	273,046	273,046	(23,024)	(9.2%)
Other Property and Services	2,674,899	3,627,926	1,948,810	(953,027)	(35.6%)
Total (Excluding Rates)	22,150,984	21,990,071	21,990,071	160,914	
Expenditure from operating activities					
Governance	(3,950,748)	(3,800,222)	(3,800,222)	(150,526)	(3.8%)
General Purpose Funding	(610,900)	(798,196)	(798,196)	187,296	30.7%
Law, Order and Public Safety	(2,113,265)	(2,230,913)	(2,230,913)	117,648	5.6%
Health	(1,660,858)	(1,725,458)	(1,725,458)	64,600	3.9%
Education and Welfare	(392,270)	(503,163)	(503,163)	110,893	28.3%
Community Amenities	(15,400,258)	(16,470,532)	(16,470,532)	1,070,274	6.9%
Recreation and Culture	(18,400,877)	(21,213,535)	(21,213,535)	2,812,658	15.3%
Transport	(13,898,601)	(13,090,066)	(13,090,066)	(808,535)	(5.8%)
Economic Services	(1,229,641)	(1,476,475)	(1,476,475)	246,834	20.1%
Other Property and Services	(4,711,047)	(2,577,865)	(2,577,865)	(2,133,182)	(45.3%)
Total	(62,368,464)	(63,886,426)	(63,886,426)	1,517,960	
Operating activities excluded					
Depreciation (Non-Current Assets)	10,814,869	11,174,298	11,174,298	(359,429)	(3.3%)
Change in Accounting Policies	0	1,799,409	1,799,409	(1,799,409)	(100.0%)
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