

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE MONTH ENDED 31 JULY 2020**



	31/07/2020 YTD Actual (b) \$	31/07/2020 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	9,175,229	3,470,822	3,470,822	5,704,407	62%
	9,175,229	3,470,822	3,470,822	5,704,407	62%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	474,576	117,862	1,383,618	356,714	75.2%
Contributions, Reimbursements and Donations	25,096	124,427	1,493,438	(99,331)	(395.8%)
Fees and Charges	12,933,715	12,900,925	14,561,645	32,790	0.3%
Interest Earnings	48,298	30,751	369,046	17,547	36.3%
Other Revenue	3,907	3,791	45,500	116	3.0%
Ex Gratia Rates Revenue	0	0	156,683	0	
Total (Excluding Rates)	13,485,593	13,177,757	18,009,931	307,837	
Expenditure from operating activities					
Employee Costs	(1,831,330)	(1,851,954)	(24,025,535)	20,624	1.1%
Materials and Contracts	(1,317,467)	(1,590,737)	(17,669,105)	273,270	20.7%
Utilities Charges	(144,247)	(161,167)	(1,935,903)	16,920	11.7%
Depreciation (Non-Current Assets)	(885,271)	(915,531)	(10,986,626)	30,260	3.4%
Interest Expenses	(23,892)	(22,903)	(274,842)	(989)	(4.1%)
Insurance Expenses	(357,108)	(367,009)	(608,212)	9,901	2.8%
Loss on Asset Disposal	10,989	0	0	10,989	(100.0%)
Other Expenditure	(4,778)	(16,254)	(195,072)	11,476	240.2%
Total	(4,553,102)	(4,925,556)	(55,695,296)	372,452	
Operating activities excluded					
Depreciation (Non-Current Assets)	885,271	915,531	10,986,626	(30,260)	(3.4%)
(Profit)/Loss on Asset Disposal	(10,989)	0	0	(10,989)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	2,810	0	(39,377)	2,810	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Total	877,092	915,531	9,928,841	(38,439)	
Amount attributable to operating activities	18,984,812	12,638,554	(24,285,702)	6,346,257	
Investing Activities					
Proceeds from Disposal of Assets	0	0	0	0	
Non-Operating Grants, Subsidies and Contributions	18,878	75,438	12,905,333	(56,560)	(299.6%)
Land and Buildings New	(438,226)	(571,438)	(8,460,776)	133,212	(30.4%)
Land and Buildings Replacement	(7,332)	0	(2,325,466)	(7,332)	100.0%
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement	(27,015)	0	(3,493,100)	(27,015)	100.0%
Furniture and Equipment	0	(34,898)	(702,943)	34,898	(100.0%)
Infrastructure Assets - Roads New	(7,926)	0	(3,847,590)	(7,926)	100.0%
Infrastructure Assets - Roads Renewal	(22,754)	(84,561)	(3,977,832)	61,807	(271.6%)
Infrastructure Assets - Drainage New	(23,376)	0	(404,741)	(23,376)	100.0%
Infrastructure Assets - Drainage Renewal	0	0	(892,647)	0	
Infrastructure Assets - Footpaths New	0	0	(521,173)	0	
Infrastructure Assets - Footpaths Renewal	(348)	0	(452,422)	(348)	100.0%
Infrastructure Assets - Car Parks New	0	0	(2,548,202)	0	
Infrastructure Assets - Car Parks Renewal	0	(7,762)	(444,660)	7,762	(100.0%)
Infrastructure Assets - Parks and Ovals New	0	0	(5,132,878)	0	
Infrastructure Assets - Parks and Ovals Renewal	0	0	(756,258)	0	
Infrastructure Assets - Capital Work-in progress	(20,126)	(62,035)	(4,344,436)	41,909	(208.2%)
Amounts attributable to investing activities	(528,225)	(685,256)	(25,399,791)	157,030	
Financing Activities					
Repayment of borrowings	(49,634)	(70,751)	(945,195)	21,117	42.5%
Self-Supporting Loan Principal	0	0	11,736	0	
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	0	57,500	5,012,279	(57,500)	(100.0%)
Transfers from cash backed reserves (restricted assets)	28,801	23,749	10,638,625	5,052	17.5%
Transfers to cash backed reserves (restricted assets)	(16,044)	(58,012)	(5,552,999)	41,968	261.6%
Amounts attributable to financing activities	(36,877)	(47,514)	12,217,546	10,637	
Surplus / (deficiency) before general rates	18,419,709	11,905,784	(37,467,946)	6,513,924	
Rate Revenue	37,570,419	37,561,146	37,574,617	9,273	0.0%
Net current assets at end of the period - surplus/(deficit)	55,990,128	49,466,930	106,670	6,523,197	11.7%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE MONTH ENDED 31 JULY 2020**



	31/07/2020 YTD	31/07/2020 YTD	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	Actual (b)	Budget (a)	\$	\$	%
	\$	\$	\$	\$	%
Net current assets at start of financial year - surplus/(deficit)	9,175,229	3,470,822	3,470,822	5,704,407	62.2%
	<u>9,175,229</u>	<u>3,470,822</u>	<u>3,470,822</u>	<u>5,704,407</u>	
Revenue from operating activities (excluding rates)					
Governance	0	1,666	20,000	(1,666)	(100.0%)
General Purpose Funding	50,664	134,149	2,764,936	(83,485)	(164.8%)
Law, Order and Public Safety	20,234	13,930	501,433	6,304	31.2%
Health	796,301	70,565	846,849	725,736	91.1%
Education and Welfare	4,211	2,561	30,750	1,650	39.2%
Community Amenities	12,496,565	12,734,164	12,410,030	(237,599)	(1.9%)
Recreation and Culture	79,898	103,150	1,023,381	(23,252)	(29.1%)
Transport	0	2,500	30,000	(2,500)	(100.0%)
Economic Services	24,546	16,914	203,025	7,632	31.1%
Other Property and Services	13,173	98,157	179,526	(84,984)	(645.1%)
Total (Excluding Rates)	<u>13,485,593</u>	<u>13,177,757</u>	<u>18,009,931</u>	<u>307,837</u>	
Expenditure from operating activities					
Governance	(263,605)	(248,785)	(3,156,199)	(14,820)	(5.6%)
General Purpose Funding	(114,616)	(227,642)	(684,556)	113,026	98.6%
Law, Order and Public Safety	(147,793)	(151,280)	(1,983,733)	3,487	2.4%
Health	(141,179)	(128,431)	(1,622,855)	(12,748)	(9.0%)
Education and Welfare	(23,766)	(22,264)	(297,420)	(1,502)	(6.3%)
Community Amenities	(1,296,309)	(1,226,676)	(15,172,937)	(69,633)	(5.4%)
Recreation and Culture	(956,438)	(1,403,647)	(17,333,531)	447,209	46.8%
Transport	(1,264,358)	(1,092,743)	(13,143,035)	(171,615)	(13.6%)
Economic Services	(102,280)	(97,329)	(1,309,950)	(4,951)	(4.8%)
Other Property and Services	(242,759)	(326,758)	(991,079)	83,999	34.6%
Total	<u>(4,553,102)</u>	<u>(4,925,556)</u>	<u>(55,695,296)</u>	<u>372,452</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	885,271	915,531	10,986,626	(30,260)	
(Profit)/Loss on Asset Disposal	(10,989)	0	0	(10,989)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	2,810	0	(39,377)	2,810	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Total	<u>877,092</u>	<u>915,531</u>	<u>9,928,841</u>	<u>(38,439)</u>	
Amount attributable to operating activities	<u>18,984,812</u>	<u>12,638,554</u>	<u>(24,285,702)</u>	<u>6,346,257</u>	
Investing Activities					
Proceeds from Disposal of Assets	0	0	0	0	
Non-operating grants, subsidies and contributions	18,878	75,438	12,905,333	(56,560)	(299.6%)
Land and Buildings New	(438,226)	(571,438)	(8,460,776)	133,212	(30.4%)
Land and Buildings Replacement	(7,332)	0	(2,325,466)	(7,332)	100.0%
Plant and Equipment New	0	0	0	0	
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Infrastructure Assets - Drainage New	(23,376)	0	(404,741)	(23,376)	100.0%
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Infrastructure Assets - Footpaths Renewal	(348)	0	(452,422)	(348)	100.0%
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Financing Activities					
Self-Supporting Loan Principal Income	0	0	11,736	0	
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Capital (Developer) - Contributions	0	57,500	5,012,279	(57,500)	(100.0%)
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