

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE SIX MONTHS ENDED 31 DECEMBER 2019**



	31/12/2019 YTD Actual (b) \$	31/12/2019 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%
Revenue from operating activities (excluding rates)	4,029,131	4,029,131	4,029,131	0	0%
Operating Grants and Subsidies	633,755	813,276	1,606,606	(179,521)	(28.3%)
Contributions, Reimbursements and Donations	1,670,495	1,021,728	3,722,935	648,767	38.8%
Fees and Charges	14,242,004	14,316,697	15,832,724	(74,693)	(0.5%)
Interest Earnings	430,001	422,306	844,639	7,695	1.8%
Other Revenue	17,414	27,792	55,625	(10,378)	(59.6%)
Ex Gratia Rates Revenue	123,749	123,749	123,749	(0)	(0.0%)
Total (Excluding Rates)	17,117,418	16,725,548	22,186,278	391,870	
Expenditure from operating activities					
Employee Costs	(12,471,125)	(12,971,251)	(25,547,737)	500,126	4.0%
Materials and Contracts	(11,628,093)	(11,387,616)	(22,350,361)	(240,477)	(2.1%)
Utilities Charges	(927,283)	(970,152)	(1,943,219)	42,869	4.6%
Depreciation (Non-Current Assets)	(5,390,615)	(5,837,064)	(11,674,298)	446,449	8.3%
Interest Expenses	(131,026)	(136,236)	(272,482)	5,210	4.0%
Insurance Expenses	(595,382)	(489,428)	(604,954)	(105,954)	(17.8%)
Loss on Asset Disposal	(18,006)	0	0	(18,006)	(100.0%)
Other Expenditure	(230,304)	(883,224)	(1,766,661)	652,920	283.5%
Total	(31,391,834)	(32,674,971)	(64,159,712)	1,283,136	
Operating activities excluded					
Depreciation (Non-Current Assets)	5,390,615	5,837,064	11,674,298	(446,449)	(8.3%)
Change in Accounting policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	18,006	0	0	18,006	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(109,323)	0	(71,330)	(109,323)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	5,299,299	5,837,064	11,706,555	(537,765)	
Amount attributable to operating activities	(4,945,987)	(6,083,228)	(26,237,748)	1,137,240	
Investing Activities					
Proceeds from Disposal of Assets	734	0	0	734	100.0%
Non-Operating Grants, Subsidies and Contributions	2,589,890	4,023,240	8,046,551	(1,433,350)	(55.3%)
Land and Buildings New	(163,767)	(687,149)	(6,646,009)	523,382	(319.6%)
Land and Buildings Replacement	(488,904)	(490,569)	(1,472,298)	1,666	(0.3%)
Plant and Equipment New	(10,210)	(46,140)	(92,300)	35,930	(351.9%)
Plant and Equipment Replacement	(235,669)	0	(3,207,000)	(235,669)	100.0%
Furniture and Equipment	(233,248)	(430,674)	(861,372)	197,426	(84.6%)
Infrastructure Assets - Roads New	(1,831,688)	(1,534,495)	(3,351,976)	(297,193)	16.2%
Infrastructure Assets - Roads Renewal	(2,247,801)	(2,228,215)	(7,291,799)	(19,585)	0.9%
Infrastructure Assets - Drainage New	(27,789)	0	(150,764)	(27,789)	100.0%
Infrastructure Assets - Drainage Renewal	(103,064)	(57,540)	(433,879)	(45,524)	44.2%
Infrastructure Assets - Footpaths New	(150,573)	(174,548)	(909,188)	23,974	(15.9%)
Infrastructure Assets - Footpaths Renewal	(230,616)	(239,381)	(239,381)	8,765	(3.8%)
Infrastructure Assets - Car Parks New	(40,703)	(21,725)	(179,137)	(18,978)	46.6%
Infrastructure Assets - Car Parks Renewal	(19,454)	0	(621,823)	(19,454)	100.0%
Infrastructure Assets - Parks and Ovals New	(258,856)	(241,683)	(789,498)	(17,173)	6.6%
Infrastructure Assets - Parks and Ovals Renewal	(127,431)	(24,456)	(821,006)	(102,975)	80.8%
Infrastructure Assets - Capital Work-in progress	(1,152,446)	(870,000)	(2,535,000)	(282,446)	24.5%
Amounts attributable to investing activities	(4,731,594)	(3,023,336)	(21,555,879)	(1,708,258)	
Financing Activities					
Repayment of borrowings	(301,443)	(336,061)	(672,155)	34,618	11.5%
Self-Supporting Loan Principal	23,201	17,244	34,492	5,957	25.7%
Proceeds from new borrowings	0	0	4,307,000	0	
Capital (Developer) - Contributions	574,633	0	729,393	574,633	100.0%
Transfers from cash backed reserves (restricted assets)	1,149,193	1,670,916	10,131,923	(521,723)	(45.4%)
Transfers to cash backed reserves (restricted assets)	(636,022)	(39,954)	(1,423,481)	(596,068)	(93.7%)
Amounts attributable to financing activities	809,562	1,312,145	13,107,172	(502,583)	
Surplus / (deficiency) before general rates	(8,868,020)	(7,794,419)	(34,686,455)	(1,073,601)	
Rate Revenue	37,514,320	37,462,663	37,462,663	51,657	0.1%
Net current assets at end of the period - surplus/(deficit)	28,646,300	29,668,244	2,776,208	(1,021,944)	(3.6%)

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE SIX MONTHS ENDED 31 DECEMBER 2019**



	31/12/2019 YTD Actual (b) \$	31/12/2019 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)					
Governance	10,934	10,914	21,836	20	0.2%
General Purpose Funding	1,333,285	1,441,225	4,333,608	(107,940)	(8.1%)
Law, Order and Public Safety	236,455	237,818	425,700	(1,363)	(0.6%)
Health	867,777	821,338	880,105	46,439	5.4%
Education and Welfare	36,163	31,254	62,530	4,909	13.6%
Community Amenities	12,174,021	12,298,093	12,711,871	(124,072)	(1.0%)
Recreation and Culture	900,940	911,028	1,802,717	(10,088)	(1.1%)
Transport	4,000	15,000	30,000	(11,000)	(275.0%)
Economic Services	130,090	119,010	238,087	11,080	8.5%
Other Property and Services	1,423,753	839,868	1,679,823	583,885	41.0%
Total (Excluding Rates)	17,117,418	16,725,548	22,186,278	391,870	
Expenditure from operating activities					
Governance	(2,183,941)	(1,894,070)	(3,727,194)	(289,871)	(13.3%)
General Purpose Funding	(366,969)	(543,091)	(799,899)	176,122	48.0%
Law, Order and Public Safety	(1,111,353)	(1,126,053)	(2,236,630)	14,700	1.3%
Health	(766,240)	(813,067)	(1,610,552)	46,827	6.1%
Education and Welfare	(211,208)	(253,551)	(504,103)	42,343	20.0%
Community Amenities	(7,506,572)	(8,372,111)	(16,686,867)	865,539	11.5%
Recreation and Culture	(8,934,540)	(10,732,086)	(21,435,637)	1,797,546	20.1%
Transport	(7,233,824)	(6,676,262)	(13,347,976)	(557,562)	(7.7%)
Economic Services	(561,378)	(729,442)	(1,445,364)	168,064	29.9%
Other Property and Services	(2,515,810)	(1,535,238)	(2,365,491)	(980,572)	(39.0%)
Total	(31,391,834)	(32,674,971)	(64,159,712)	1,283,136	
Operating activities excluded					
Depreciation (Non-Current Assets)	5,390,615	5,837,064	11,674,298	(446,449)	(8.3%)
Change in Accounting Policies	0	0	1,799,409	0	
(Profit)/Loss on Asset Disposal	18,006	0	0	18,006	100.0%
EMRC Contribution (Non-cash)	0	0	(1,679,116)	0	
Movement in Provisions	(109,323)	0	(71,330)	(109,323)	100.0%
Pensioners Deferred Rates Movement	0	0	(16,706)	0	
Total	5,299,299	5,837,064	11,706,555	(537,765)	
Amount attributable to operating activities	(4,945,987)	(6,083,228)	(26,237,748)	1,137,240	
Investing Activities					
Proceeds from Disposal of Assets	734	0	0	734	100.0%
Non-operating grants, subsidies and contributions	2,589,890	4,023,240	8,046,551	(1,433,350)	(55.3%)
Land and Buildings New	(163,767)	(687,149)	(6,646,009)	523,382	(319.6%)
Land and Buildings Replacement	(488,904)	(490,569)	(1,472,298)	1,666	(0.3%)
Plant and Equipment New	(10,210)	(46,140)	(92,300)	35,930	(351.9%)
Plant and Equipment Replacement	(235,669)	0	(3,207,000)	(235,669)	100.0%
Furniture and Equipment	(233,248)	(430,674)	(861,372)	197,426	(84.6%)
Infrastructure Assets - Roads New	(1,831,688)	(1,534,495)	(3,351,976)	(297,193)	16.2%
Infrastructure Assets - Roads Renewal	(2,247,801)	(2,228,215)	(7,291,799)	(19,585)	0.9%
Infrastructure Assets - Drainage New	(27,789)	0	(150,764)	(27,789)	100.0%
Infrastructure Assets - Drainage Renewal	(103,064)	(57,540)	(433,879)	(45,524)	44.2%
Infrastructure Assets - Footpaths New	(150,573)	(174,548)	(909,188)	23,974	(15.9%)
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Infrastructure Assets - Car Parks Renewal	(19,454)	0	(621,823)	(19,454)	100.0%
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Infrastructure Assets - Parks and Ovals Renewal	(127,431)	(24,456)	(821,006)	(102,975)	80.8%
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Amounts attributable to investing activities	(4,731,594)	(3,023,336)	(21,555,879)	(1,708,258)	
Financing Activities					
Self-Supporting Loan Principal Income	23,201	17,244	34,492	5,957	25.7%
Proceeds from new borrowings	0	0	4,307,000	0	
Capital (Developer) - Contributions	574,633	0	729,393	574,633	100.0%
Transfers from cash backed reserves (restricted assets)	1,149,193	1,670,916	10,131,923	(521,723)	(45.4%)
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(301,443)	(336,061)	(672,155)	34,618	11.5%
Transfers to cash backed reserves (restricted assets)	(636,022)	(39,954)	(1,423,481)	(596,068)	(93.7%)
Amounts attributable to financing activities	809,562	1,312,145	13,107,172	(502,582)	
Surplus / (deficiency) before general rates	(8,868,019)	(7,794,419)	(34,686,455)	(1,073,601)	
Rate Revenue	37,514,320	37,462,663	37,462,663	51,657	0.1%
Net current assets at end of the period - surplus/(deficit)	28,646,301	29,668,244	2,776,208	(1,021,944)	(3.6%)