


**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE FOR THE PERIOD ENDED 31 AUGUST 2021**



	31/08/2021 YTD Actual (b) \$	31/08/2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	5,114,018	4,424,345	4,424,345	689,673	13%
Revenue from operating activities (excluding rates)	5,114,018	4,424,345	4,424,345	689,673	13%
Operating Grants and Subsidies	364,674	252,970	1,518,103	111,704	30.6%
Contributions, Reimbursements and Donations	544,770	359,474	2,157,133	185,296	34.0%
Profit on Asset Disposal	11,860	0	0	11,860	100.0%
Fees and Charges	3,185,438	3,016,286	15,542,522	169,152	5.3%
Interest Earnings	181,212	79,854	479,175	101,358	55.9%
Other Revenue	842,289	7,598	45,600	834,691	99.1%
Ex Gratia Rates Revenue	0	0	156,683	0	
Total (Excluding Rates)	5,130,245	3,716,219	19,899,217	1,414,027	
Expenditure from operating activities					
Employee Costs	(3,745,286)	(4,053,394)	(25,962,725)	308,108	8.2%
Materials and Contracts	(3,634,505)	(4,168,390)	(22,885,137)	533,885	14.7%
Utilities Charges	(321,802)	(336,058)	(2,017,443)	14,256	4.4%
Depreciation (Non-Current Assets)	(1,877,518)	(1,976,402)	(11,858,661)	98,884	5.3%
Interest Expenses	(48,722)	(47,032)	(282,193)	(1,690)	(3.5%)
Insurance Expenses	(403,490)	(405,906)	(636,027)	2,416	0.6%
Other Expenditure	(16,878)	(26,114)	(1,156,700)	9,236	54.7%
Total	(10,048,202)	(11,013,297)	(64,798,886)	965,093	
Operating activities excluded					
Depreciation (Non-Current Assets)	1,877,518	1,976,402	11,858,661	(98,884)	(5.3%)
(Profit)/Loss on Asset Disposal	(11,860)	0	0	(11,860)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(12,722)	0	377,948	(12,722)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	2,004,843	1,976,402	11,218,201	28,441	
Amount attributable to operating activities	2,200,904	(896,331)	(29,257,123)	3,097,234	
Investing Activities					
Proceeds from Disposal of Assets	11,860	0	0	11,860	100.0%
Non-Operating Grants, Subsidies and Contributions	348,477	496,090	7,626,966	(147,613)	(42.4%)
Land Development Costs	0	0	(357,073)	0	
Land and Buildings New	(85,414)	(339,626)	(2,493,235)	254,212	(297.6%)
Land and Buildings Replacement	(65,928)	(52,626)	(2,216,327)	(13,302)	20.2%
Plant and Equipment Replacement	(30,768)	(186,817)	(1,856,904)	156,049	(507.2%)
Furniture and Equipment	0	(83,992)	(1,318,742)	83,992	(100.0%)
Infrastructure Assets - Roads New	(88,626)	(235,773)	(7,496,931)	147,147	(166.0%)
Infrastructure Assets - Roads Renewal	(0)	0	(3,976,779)	(0)	100.0%
Infrastructure Assets - Drainage New	0	(78,950)	(236,850)	78,950	(100.0%)
Infrastructure Assets - Drainage Renewal	(17,013)	(60,508)	(880,188)	43,495	(255.7%)
Infrastructure Assets - Footpaths New	(273)	0	(210,242)	(273)	100.0%
Infrastructure Assets - Footpaths Renewal	(46,217)	0	(1,249,533)	(46,217)	100.0%
Infrastructure Assets - Car Parks New	0	(110,679)	(1,343,608)	110,679	(100.0%)
Infrastructure Assets - Car Parks Renewal	(4,493)	(16,436)	(978,830)	11,943	(265.8%)
Infrastructure Assets - Parks and Ovals New	(9,721)	(373,355)	(1,940,947)	363,634	(3740.7%)
Infrastructure Assets - Parks and Ovals Renewal	(600)	0	(1,358,164)	(600)	100.0%
Infrastructure Assets - Capital Work-in progress	(257,345)	0	(2,959,502)	(257,345)	100.0%
Amounts attributable to investing activities	(246,060)	(1,042,672)	(23,246,891)	796,612	
Financing Activities					
Repayment of borrowings	(53,052)	(43,184)	(1,227,997)	(9,868)	(18.6%)
Self-Supporting Loan Principal	0	2,066	12,414	(2,066)	(100.0%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	200,515	0	3,700,000	200,515	100.0%
Transfers from cash backed reserves (restricted assets)	10,093	0	12,616,032	10,093	100.0%
Transfers to cash backed reserves (restricted assets)	(1,090,798)	0	(1,711,000)	(1,090,798)	(100.0%)
Amounts attributable to financing activities	(933,242)	(41,118)	13,589,449	(892,123)	
Surplus / (deficiency) before general rates	1,021,602	(1,980,121)	(38,914,565)	3,001,721	
Rate Revenue	39,076,587	38,981,101	38,981,101	95,486	0.2%
Net current assets at end of the period - surplus/(deficit)	40,098,188	37,000,980	66,536	3,097,207	7.7%

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
STATUTORY REPORTING PROGRAM FOR THE PERIOD ENDED 31 AUGUST 2021



	31/08/2021 YTD Actual (b) \$	31/08/2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	5,114,018	4,424,345	4,424,345	689,673	13.5%
	<u>5,114,018</u>	<u>4,424,345</u>	<u>4,424,345</u>	<u>689,673</u>	
Revenue from operating activities (excluding rates)					
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding	624,438	305,526	2,988,329	318,912	51.1%
Law, Order and Public Safety	102,600	84,738	508,499	17,862	17.4%
Health	527,483	531,896	635,617	(4,413)	(0.8%)
Education and Welfare	9,390	5,122	30,750	4,268	45.5%
Community Amenities	2,190,850	2,286,920	13,721,580	(96,070)	(4.4%)
Recreation and Culture	193,661	248,200	1,489,832	(54,539)	(28.2%)
Transport	0	9,132	54,800	(9,132)	(100.0%)
Economic Services	64,257	34,836	209,080	29,421	45.8%
Other Property and Services	1,416,552	209,848	260,729	1,206,704	85.2%
Total (Excluding Rates)	<u>5,130,245</u>	<u>3,716,219</u>	<u>19,899,217</u>	<u>1,414,027</u>	
Expenditure from operating activities					
Governance	(420,754)	(484,292)	(3,037,893)	63,538	15.1%
General Purpose Funding	(178,012)	(108,876)	(679,300)	(69,136)	(38.8%)
Law, Order and Public Safety	(245,098)	(348,534)	(2,185,295)	103,436	42.2%
Health	(214,358)	(293,206)	(1,842,687)	78,848	36.8%
Education and Welfare	(30,437)	(58,184)	(363,808)	27,747	91.2%
Community Amenities	(2,237,604)	(2,627,338)	(16,864,816)	389,734	17.4%
Recreation and Culture	(1,946,106)	(3,262,022)	(19,912,676)	1,315,916	67.6%
Transport	(2,837,408)	(2,902,878)	(13,843,756)	65,470	2.3%
Economic Services	(166,052)	(202,500)	(1,274,380)	36,448	21.9%
Other Property and Services	(1,772,374)	(725,466)	(4,794,274)	(1,046,908)	(59.1%)
Total	<u>(10,048,202)</u>	<u>(11,013,297)</u>	<u>(64,798,886)</u>	<u>965,093</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	1,877,518	1,976,402	11,858,661	(98,884)	(5.3%)
(Profit)/Loss on Asset Disposal	(11,860)	0	0	(11,860)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
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Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	<u>2,004,843</u>	<u>1,976,402</u>	<u>11,218,201</u>	<u>28,441</u>	
Amount attributable to operating activities	<u>2,200,904</u>	<u>(896,331)</u>	<u>(29,257,123)</u>	<u>3,097,234</u>	
Investing Activities					
Proceeds from Disposal of Assets	11,860	0	0	11,860	100.0%
Non-operating grants, subsidies and contributions	348,477	496,090	7,626,966	(147,613)	(42.4%)
Land Development Costs	0	0	(357,073)	0	
Land and Buildings New	(85,414)	(339,626)	(2,493,235)	254,212	(297.6%)
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Amounts attributable to financing activities	<u>(933,242)</u>	<u>(41,118)</u>	<u>13,589,449</u>	<u>(892,123)</u>	
Surplus / (deficiency) before general rates	<u>1,021,601</u>	<u>(1,980,121)</u>	<u>(38,914,565)</u>	<u>3,001,721</u>	
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