

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE FOR THE PERIOD ENDED 30 NOVEMBER 2021**



	30/11/2021 Y I D Actual (b) \$	30/11/2021 Y I D Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	3,542,590	3,542,590	3,542,590	0	0%
	3,542,590	3,542,590	3,542,590	0	0%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	869,830	813,844	1,658,795	55,986	6.4%
Contributions, Reimbursements and Donations	2,229,750	484,620	2,161,785	1,745,130	78.3%
Profit on Asset Disposal	44,242	0	0	44,242	100.0%
Fees and Charges	7,380,101	6,916,576	15,645,442	463,525	6.3%
Interest Earnings	301,112	275,008	479,175	26,104	8.7%
Other Revenue	857,547	847,389	873,994	10,158	1.2%
Ex Gratia Rates Revenue	123,748	123,748	156,683	0	0.0%
Total (Excluding Rates)	11,806,332	9,461,186	20,975,875	2,345,147	
Expenditure from operating activities					
Employee Costs	(10,405,933)	(10,966,059)	(25,993,916)	560,126	5.4%
Materials and Contracts	(9,612,551)	(9,687,070)	(23,016,442)	74,519	0.8%
Utilities Charges	(783,329)	(845,145)	(2,029,443)	61,816	7.9%
Depreciation (Non-Current Assets)	(4,784,617)	(5,558,180)	(13,339,867)	773,563	16.2%
Interest Expenses	(116,210)	(117,580)	(282,193)	1,370	1.2%
Insurance Expenses	(677,037)	(633,396)	(636,027)	(43,641)	(6.4%)
Loss on Asset Disposal	(13,451)	0	0	(13,451)	(100.0%)
Other Expenditure	(106,543)	(65,285)	(1,156,700)	(41,258)	(38.7%)
Total	(26,499,670)	(27,872,716)	(66,454,588)	1,373,044	
Operating activities excluded					
Depreciation (Non-Current Assets)	4,784,617	5,558,180	13,339,867	(773,563)	(16.2%)
(Profit)/Loss on Asset Disposal	(30,791)	0	0	(30,791)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(23,339)	0	377,948	(23,339)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Total	4,730,487	5,558,180	12,699,407	(827,693)	
Amount attributable to operating activities	(6,420,261)	(9,310,760)	(29,236,716)	2,890,498	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and Contributions	1,807,288	1,261,931	8,879,584	545,357	30.2%
Land Development Costs	0	(12,554)	(893,573)	12,554	(100.0%)
Land and Buildings New	(228,226)	(238,746)	(2,648,712)	10,520	(4.6%)
Land and Buildings Replacement	(240,175)	(92,822)	(2,093,175)	(147,353)	61.4%
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement	(621,562)	0	(1,842,746)	(621,562)	100.0%
Furniture and Equipment	(22,191)	(85,400)	(1,341,217)	63,209	(284.8%)
Infrastructure Assets - Roads New	(518,972)	(697,192)	(6,642,572)	178,220	(34.3%)
Infrastructure Assets - Roads Renewal	(258,447)	(564,398)	(3,731,379)	305,951	(118.4%)
Infrastructure Assets - Drainage New	(126,452)	(136,795)	(263,909)	10,343	(8.2%)
Infrastructure Assets - Drainage Renewal	(114,589)	(145,659)	(1,205,188)	31,070	(27.1%)
Infrastructure Assets - Footpaths New	(186,177)	(70,040)	(242,242)	(116,137)	62.4%
Infrastructure Assets - Footpaths Renewal	(329,378)	(171,742)	(1,254,533)	(157,636)	47.9%
Infrastructure Assets - Car Parks New	(56,471)	(103,292)	(1,491,058)	46,821	(82.9%)
Infrastructure Assets - Car Parks Renewal	(13,873)	(24,039)	(941,295)	10,166	(73.3%)
Infrastructure Assets - Parks and Ovals New	(166,218)	(279,949)	(2,459,612)	113,731	(68.4%)
Infrastructure Assets - Parks and Ovals Renewal	(63,070)	(79,254)	(1,575,964)	16,184	(25.7%)
Infrastructure Assets - Capital Work-in progress	(1,615,746)	(1,175,000)	(2,959,502)	(440,746)	27.3%
Amounts attributable to investing activities	(2,613,617)	(2,614,950)	(22,707,095)	1,333	
Financing Activities					
Repayment of borrowings	(428,989)	(453,093)	(1,227,997)	24,104	5.6%
Self-Supporting Loan Principal	2,085	5,165	12,414	(3,080)	(147.7%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	801,505	1,010,000	3,700,000	(208,495)	(26.0%)
Transfers from cash backed reserves (restricted assets)	418,129	0	14,040,535	418,129	100.0%
Transfers to cash backed reserves (restricted assets)	(1,826,553)	(848,354)	(3,692,216)	(978,199)	(53.6%)
Amounts attributable to financing activities	(1,033,823)	(286,282)	13,032,736	(747,540)	
Surplus / (deficiency) before general rates	(10,067,701)	(12,211,992)	(38,911,075)	2,144,290	
Rate Revenue	39,108,273	38,857,353	38,981,101	250,920	0.6%
Net current assets at end of the period - surplus/(deficit)	29,040,571	26,645,361	70,026	2,395,210	8.2%

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
STATUTORY REPORTING PROGRAM FOR THE PERIOD ENDED 30 NOVEMBER 2021



	30/11/2021 YTD Actual (b) \$	30/11/2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	3,542,590	3,542,590	3,542,590	0	0.0%
Revenue from operating activities (excluding rates)	3,542,590	3,542,590	3,542,590	0	
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding	1,241,610	1,183,516	3,119,542	58,094	4.7%
Law, Order and Public Safety	320,510	211,845	508,499	108,665	33.9%
Health	737,370	631,560	708,232	105,810	14.3%
Education and Welfare	29,986	12,805	30,750	17,181	57.3%
Community Amenities	5,494,866	5,733,970	13,761,580	(239,104)	(4.4%)
Recreation and Culture	691,734	638,710	1,489,832	53,024	7.7%
Transport	9,396	22,830	54,800	(13,434)	(143.0%)
Economic Services	238,327	87,090	209,080	151,237	63.5%
Other Property and Services	3,041,519	938,859	1,093,559	2,102,660	69.1%
Total (Excluding Rates)	11,806,332	9,461,186	20,975,875	2,345,147	
Expenditure from operating activities					
Governance	(1,273,749)	(1,287,287)	(3,071,866)	13,538	1.1%
General Purpose Funding	(342,759)	(284,944)	(679,050)	(57,815)	(16.9%)
Law, Order and Public Safety	(826,449)	(928,588)	(2,210,295)	102,139	12.4%
Health	(679,993)	(777,383)	(1,851,632)	97,390	14.3%
Education and Welfare	(144,587)	(166,432)	(396,808)	21,845	15.1%
Community Amenities	(6,339,225)	(6,770,188)	(16,877,030)	430,963	6.8%
Recreation and Culture	(7,189,742)	(8,930,775)	(21,324,424)	1,741,033	24.2%
Transport	(6,028,644)	(5,826,220)	(13,978,769)	(202,424)	(3.4%)
Economic Services	(481,266)	(530,258)	(1,261,487)	48,992	10.2%
Other Property and Services	(3,193,257)	(2,370,640)	(4,803,226)	(822,617)	(25.8%)
Total	(26,499,670)	(27,872,716)	(66,454,588)	1,373,044	
Operating activities excluded					
Depreciation (Non-Current Assets)	4,784,617	5,558,180	13,339,867	(773,563)	(16.2%)
(Profit)/Loss on Asset Disposal	(30,791)	0	0	(30,791)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(23,339)	0	377,948	(23,339)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Total	4,730,487	5,558,180	12,699,407	(827,693)	
Amount attributable to operating activities	(6,420,261)	(9,310,760)	(29,236,716)	2,890,498	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	1,807,288	1,261,931	8,879,584	545,357	30.2%
Land Development Costs	0	(12,554)	(893,573)	12,554	(100.0%)
Land and Buildings New	(228,226)	(238,746)	(2,648,712)	10,520	(4.6%)
Land and Buildings Replacement	(240,175)	(92,822)	(2,093,175)	(147,353)	61.4%
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement	(621,562)	0	(1,842,746)	(621,562)	100.0%
Furniture and Equipment	(22,191)	(85,400)	(1,341,217)	63,209	(284.8%)
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Infrastructure Assets - Roads Renewal	(258,447)	(564,398)	(3,731,379)	305,951	(18.4%)
Infrastructure Assets - Drainage New	(126,452)	(136,795)	(263,909)	10,343	(8.2%)
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Amounts attributable to investing activities	(2,613,617)	(2,614,950)	(22,707,095)	1,333	
Financing Activities					
Self-Supporting Loan Principal Income	2,085	5,165	12,414	(3,080)	(147.7%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	801,505	1,010,000	3,700,000	(208,495)	(26.0%)
Transfers from cash backed reserves (restricted assets)	418,129	0	14,040,535	418,129	100.0%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(428,989)	(453,093)	(1,227,997)	24,104	5.6%
Transfers to cash backed reserves (restricted assets)	(1,826,553)	(848,354)	(3,692,216)	(978,199)	(53.6%)
Amounts attributable to financing activities	(1,033,823)	(286,282)	13,032,736	(747,540)	
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Rate Revenue	39,108,273	38,857,353	38,981,101	250,920	0.6%
Net current assets at end of the period - surplus/(deficit)	29,040,571	26,645,361	70,026	2,395,210	8.2%