

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY - BY NATURE OR TYPE
FOR ELEVEN MONTHS ENDED 31 MAY 2021**



	31/05/2021 YTD Actual (b) \$	31/05/2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	6,619,572	6,619,572	6,619,572	0	0%
Revenue from operating activities (excluding rates)	6,619,572	6,619,572	6,619,572	0	0%
Operating Grants and Subsidies	2,093,151	2,008,936	2,191,182	84,215	4.0%
Contributions, Reimbursements and Donations	2,341,715	555,522	2,465,027	1,786,193	76.3%
Profit on Asset Disposal	19,185	1,045	1,149	18,140	94.6%
Fees and Charges	15,656,367	14,873,677	15,121,896	782,690	5.0%
Interest Earnings	596,175	494,549	524,872	101,626	17.0%
Other Revenue	50,308	51,865	56,600	(1,557)	(3.1%)
Ex Gratia Rates Revenue	203,306	203,306	203,306	0	0.0%
Total (Excluding Rates)	20,959,731	18,188,901	20,564,033	2,770,831	
Expenditure from operating activities					
Employee Costs	(22,262,156)	(23,007,231)	(24,925,184)	745,075	3.3%
Materials and Contracts	(16,991,992)	(20,017,390)	(22,182,342)	3,025,398	17.8%
Utilities Charges	(1,784,522)	(1,777,435)	(1,940,918)	(7,087)	(0.4%)
Depreciation (Non-Current Assets)	(10,381,122)	(10,070,841)	(10,986,626)	(310,281)	(3.0%)
Interest Expenses	(243,445)	(251,933)	(274,842)	8,488	3.5%
Insurance Expenses	(604,957)	(598,377)	(615,480)	(6,580)	(1.1%)
Loss on Asset Disposal	(136,921)	(78,804)	(85,976)	(58,117)	(42.4%)
Other Expenditure	(304,958)	(304,287)	(910,163)	(671)	(0.2%)
Total	(52,709,595)	(56,106,299)	(61,921,532)	3,396,702	
Operating activities excluded					
Depreciation (Non-Current Assets)	10,381,122	10,070,841	10,986,626	310,281	3.0%
(Profit)/Loss on Asset Disposal	117,736	77,759	84,827	39,977	34.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	23,509	0	360,623	23,509	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	10,674,274	10,148,600	10,413,668	525,674	
Amount attributable to operating activities	(14,456,017)	(21,149,226)	(24,324,259)	6,693,208	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and Contributions	7,625,317	8,140,225	10,566,940	(514,908)	(6.8%)
Land and Buildings New	(5,894,324)	(6,708,652)	(8,486,952)	814,328	(13.8%)
Land and Buildings Replacement	(871,888)	(1,555,681)	(2,110,914)	683,793	(78.4%)
Plant and Equipment Replacement	(1,877,203)	(2,837,870)	(3,493,100)	960,667	(51.2%)
Furniture and Equipment	(112,085)	(407,803)	(702,943)	295,718	(263.8%)
Infrastructure Assets - Roads New	(668,148)	(630,042)	(3,935,344)	(38,105)	5.7%
Infrastructure Assets - Roads Renewal	(1,964,583)	(2,772,788)	(3,053,577)	808,205	(41.1%)
Infrastructure Assets - Drainage New	(130,994)	(58,098)	(375,455)	(72,896)	55.8%
Infrastructure Assets - Drainage Renewal	(238,400)	(253,537)	(863,957)	15,137	(6.3%)
Infrastructure Assets - Footpaths New	(215,884)	(62,623)	(561,220)	(153,260)	71.0%
Infrastructure Assets - Footpaths Renewal	(354,007)	(430,453)	(455,963)	76,447	(21.6%)
Infrastructure Assets - Car Parks New	(127,950)	(608,714)	(1,468,143)	480,763	(375.7%)
Infrastructure Assets - Car Parks Renewal	(191,188)	(65,574)	(338,918)	(125,614)	65.7%
Infrastructure Assets - Parks and Ovals New	(1,000,360)	(2,094,290)	(2,738,330)	1,093,930	(109.4%)
Infrastructure Assets - Parks and Ovals Renewal	(394,980)	(483,347)	(527,072)	88,367	(22.4%)
Infrastructure Assets - Capital Work-in progress	(1,627,531)	(24,222)	(5,313,712)	(1,603,309)	98.5%
Amounts attributable to investing activities	(7,903,566)	(10,853,468)	(23,858,660)	2,949,902	
Financing Activities					
Repayment of borrowings	(985,851)	(904,509)	(945,195)	(81,342)	(8.3%)
Self-Supporting Loan Principal	11,737	7,863	11,736	3,874	33.0%
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	1,022,917	915,885	6,039,929	107,032	10.5%
Transfers from cash backed reserves (restricted assets)	3,654,506	2,461,239	13,101,112	1,193,267	32.7%
Transfers to cash backed reserves (restricted assets)	(9,281,855)	(7,800,000)	(11,268,925)	(1,481,855)	(16.0%)
Amounts attributable to financing activities	(5,578,546)	(5,319,522)	9,991,757	(259,023)	
Surplus / (deficiency) before general rates	(27,938,129)	(37,322,217)	(38,191,161)	9,384,085	
Rate Revenue	38,142,641	38,225,174	38,240,563	(82,533)	(0.2%)
Net current assets at end of the period - surplus/(deficit)	10,204,511	902,958	49,401	9,301,552	91.2%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY - STATUTORY REPORTING PROGRAM
FOR ELEVEN MONTHS ENDED 31 MAY 2021**



	31/05/2021 TID Actual (b) \$	31/05/2021 TID Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	6,619,572	6,619,572	6,619,572	0	0.0%
Revenue from operating activities (excluding rates)					
Governance	30	22	30	8	26.7%
General Purpose Funding	2,010,723	1,809,647	2,939,477	201,076	10.0%
Law, Order and Public Safety	524,462	482,079	512,330	42,383	8.1%
Health	899,965	819,731	894,324	80,234	8.9%
Education and Welfare	52,313	28,171	30,750	24,142	46.1%
Community Amenities	13,310,210	12,974,908	13,732,873	335,302	2.5%
Recreation and Culture	1,518,368	1,339,300	1,652,230	179,068	11.8%
Transport	35,078	41,063	44,800	(5,985)	(17.1%)
Economic Services	395,597	234,278	255,636	161,319	40.8%
Other Property and Services	2,212,984	459,701	501,582	1,753,283	79.2%
Total (Excluding Rates)	20,959,731	18,188,901	20,564,033	2,770,831	
Expenditure from operating activities					
Governance	(2,713,964)	(2,767,608)	(3,005,851)	53,644	2.0%
General Purpose Funding	(584,606)	(653,218)	(695,070)	68,612	11.7%
Law, Order and Public Safety	(1,911,435)	(1,958,214)	(2,127,101)	46,779	2.4%
Health	(1,488,007)	(1,664,794)	(1,807,946)	176,787	11.9%
Education and Welfare	(283,274)	(298,282)	(324,362)	15,008	5.3%
Community Amenities	(13,624,643)	(14,789,881)	(16,490,533)	1,165,238	8.6%
Recreation and Culture	(15,603,060)	(17,578,747)	(19,147,441)	1,975,687	12.7%
Transport	(12,236,356)	(12,255,246)	(13,367,276)	18,890	0.2%
Economic Services	(1,205,227)	(1,238,582)	(1,413,754)	33,355	2.8%
Other Property and Services	(3,059,024)	(2,901,726)	(3,542,197)	(157,298)	(5.1%)
Total	(52,709,595)	(56,106,299)	(61,921,532)	3,396,702	
Operating activities excluded					
Depreciation (Non-Current Assets)	10,381,122	10,070,841	10,986,626	310,281	3.0%
(Profit)/Loss on Asset Disposal	117,736	77,759	84,827	39,977	34.0%
EMRC Contribution (Non-cash)	0	0	(98,408)	0	
Net Movement in Provisions / Contract Liabilities	23,509	0	360,623	23,509	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	10,674,274	10,148,600	10,413,668	525,674	
Amount attributable to operating activities	(14,456,018)	(21,149,226)	(24,324,259)	6,693,208	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	7,625,317	8,140,225	10,566,940	(514,908)	(6.8%)
Land and Buildings New	(5,894,324)	(6,708,652)	(8,486,952)	814,328	(13.8%)
Land and Buildings Replacement	(871,888)	(1,555,681)	(2,110,914)	683,793	(78.4%)
Plant and Equipment Replacement	(1,877,203)	(2,837,870)	(3,493,100)	960,667	(51.2%)
Furniture and Equipment	(112,085)	(407,803)	(702,943)	295,718	(263.8%)
Infrastructure Assets - Roads New	(668,148)	(630,042)	(3,935,344)	(38,105)	5.7%
Infrastructure Assets - Roads Renewal	(1,964,583)	(2,772,788)	(3,053,577)	808,205	(41.1%)
Infrastructure Assets - Drainage New	(130,994)	(58,098)	(375,455)	(72,896)	55.6%
Infrastructure Assets - Drainage Renewal	(238,400)	(253,537)	(863,957)	15,137	(6.3%)
Infrastructure Assets - Footpaths New	(215,884)	(62,623)	(561,220)	(153,260)	71.0%
Infrastructure Assets - Footpaths Renewal	(354,007)	(430,453)	(455,963)	76,447	(21.6%)
Infrastructure Assets - Car Parks New	(127,950)	(608,714)	(1,468,143)	480,763	(375.7%)
Infrastructure Assets - Car Parks Renewal	(191,188)	(65,574)	(338,918)	(125,614)	65.7%
Infrastructure Assets - Parks and Ovals New	(1,000,360)	(2,094,290)	(2,738,330)	1,093,930	(109.4%)
Infrastructure Assets - Parks and Ovals Renewal	(394,980)	(483,347)	(527,072)	88,367	(22.4%)
Infrastructure Assets - Capital Work-in progress	(1,627,531)	(24,222)	(5,313,712)	(1,603,309)	98.5%
Amounts attributable to investing activities	(7,903,566)	(10,853,468)	(23,858,660)	2,949,902	
Financing Activities					
Self-Supporting Loan Principal Income	11,737	7,863	11,736	3,874	33.0%
Proceeds from new borrowings	0	0	3,053,100	0	
Capital (Developer) - Contributions	1,022,917	915,885	6,039,929	107,032	10.5%
Transfers from cash backed reserves (restricted assets)	3,654,506	2,461,239	13,101,112	1,193,267	32.7%
Repayment of borrowings	(985,851)	(904,509)	(945,195)	(81,342)	(8.3%)
Transfers to cash backed reserves (restricted assets)	(9,281,855)	(7,800,000)	(11,268,925)	(1,481,855)	(16.0%)
Amounts attributable to financing activities	(5,578,546)	(5,319,522)	9,991,757	(259,023)	
Surplus / (deficiency) before general rates	(27,938,130)	(37,322,217)	(38,191,162)	9,384,085	
Rate Revenue	38,142,641	38,225,174	38,240,563	(82,533)	(0.2%)
Net current assets at end of the period - surplus/(deficit)	10,204,511	902,958	49,401	9,301,552	91.2%