

CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE FOR THE PERIOD ENDED 30 SEPTEMBER 2021					
	30-09-2021 YTD Actual (b) \$	30-09-2021 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	4,424,345	4,424,345	(881,755)	(25%)
	3,542,590	4,424,345	4,424,345	(881,755)	(25%)
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	492,845	379,455	1,518,103	113,390	23.0%
Contributions, Reimbursements and Donations	1,210,225	289,611	2,157,133	920,614	76.1%
Profit on Asset Disposal	67,898	0	0	67,898	100.0%
Fees and Charges	4,568,492	4,354,052	15,542,522	214,440	4.7%
Interest Earnings	224,723	222,053	479,175	2,670	1.2%
Other Revenue	847,209	11,397	45,600	835,812	98.7%
Ex Gratia Rates Revenue	0	0	156,683	0	
Total (Excluding Rates)	7,411,392	5,256,623	19,899,217	2,154,770	
Expenditure from operating activities					
Employee Costs	(6,362,562)	(6,899,918)	(25,962,725)	537,356	8.4%
Materials and Contracts	(5,441,663)	(5,972,270)	(22,885,137)	530,607	9.8%
Utilities Charges	(461,080)	(504,087)	(2,017,443)	43,007	9.3%
Depreciation (Non-Current Assets)	(2,816,277)	(2,964,603)	(11,858,661)	148,326	5.3%
Interest Expenses	(71,720)	(70,548)	(282,193)	(1,172)	(1.6%)
Insurance Expenses	(413,758)	(347,745)	(636,027)	(66,013)	(16.0%)
Loss on Asset Disposal	15,749	0	0	15,749	(100.0%)
Other Expenditure	(16,878)	(39,171)	(1,156,700)	22,293	132.1%
Total	(15,568,189)	(16,798,343)	(64,798,886)	1,230,152	
Operating activities excluded					
Depreciation (Non-Current Assets)	2,816,277	2,964,603	11,858,661	(148,326)	(5.3%)
(Profit)/Loss on Asset Disposal	(83,647)	0	0	(83,647)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(16,657)	0	377,948	(16,657)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	0	0	0	0	
Total	2,715,974	2,964,603	11,218,201	(248,629)	
Amount attributable to operating activities	(1,898,234)	(4,152,772)	(29,257,123)	2,254,537	
Investing Activities					
Proceeds from Disposal of Assets	83,647	0	0	83,647	100.0%
Non-Operating Grants, Subsidies and Contributions	855,782	744,135	7,626,966	111,647	13.0%
Land and Buildings New	(177,381)	(465,144)	(2,493,235)	287,763	(162.2%)
Land and Buildings Replacement	(120,759)	(79,736)	(2,216,327)	(41,023)	34.0%
Plant and Equipment Replacement	(30,768)	(218,892)	(1,856,904)	188,124	(611.4%)
Furniture and Equipment	0	(79,641)	(1,318,742)	79,641	(100.0%)
Infrastructure Assets - Roads New	(229,139)	(312,044)	(7,496,931)	82,905	(36.2%)
Infrastructure Assets - Roads Renewal	(162,731)	(87,500)	(3,976,779)	(75,231)	46.2%
Infrastructure Assets - Drainage New	(17,403)	(118,425)	(236,850)	101,022	(580.5%)
Infrastructure Assets - Drainage Renewal	(105,273)	(91,542)	(880,188)	(13,731)	13.0%
Infrastructure Assets - Footpaths New	(8,029)	0	(210,242)	(8,029)	100.0%
Infrastructure Assets - Footpaths Renewal	(87,888)	0	(1,249,533)	(87,888)	100.0%
Infrastructure Assets - Car Parks New	0	(221,358)	(1,343,608)	221,358	(100.0%)
Infrastructure Assets - Car Parks Renewal	(6,816)	(24,654)	(978,830)	17,838	(261.7%)
Infrastructure Assets - Parks and Ovals New	(87,540)	(642,938)	(1,940,947)	555,398	(634.5%)
Infrastructure Assets - Parks and Ovals Renewal	(703)	0	(1,358,164)	(703)	100.0%
Infrastructure Assets - Capital Work-in progress	(823,454)	0	(2,959,502)	(823,454)	100.0%
Amounts attributable to investing activities	(918,454)	(1,597,739)	(23,246,891)	679,285	
Financing Activities					
Repayment of borrowings	(123,352)	(96,245)	(1,227,997)	(27,107)	(22.0%)
Self-Supporting Loan Principal	0	3,099	12,414	(3,099)	(100.0%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	200,515	470,000	3,700,000	(269,485)	(134.4%)
Transfers from cash backed reserves (restricted assets)	17,439	0	12,616,032	17,439	100.0%
Transfers to cash backed reserves (restricted assets)	(1,094,282)	(200,000)	(1,711,000)	(894,282)	(81.7%)
Amounts attributable to financing activities	(999,680)	176,854	13,589,449	(1,176,534)	
Surplus / (deficiency) before general rates	(3,816,368)	(5,573,657)	(38,914,565)	1,757,287	
Rate Revenue	39,090,689	38,981,101	38,981,101	109,588	0.3%
Net current assets at end of the period - surplus/(deficit)	35,274,320	33,407,444	66,536	1,866,875	5.3%

CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY STATUTORY REPORTING PROGRAM FOR THE PERIOD ENDED 30 SEPTEMBER 2021					
	30-09-2021 YTD Actual (b) \$	30-09-2021 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	4,424,345	4,424,345	(881,755)	(24.9%)
	3,542,590	4,424,345	4,424,345	(881,755)	
Revenue from operating activities (excluding rates)					
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding	678,197	645,299	2,988,329	32,898	4.9%
Law, Order and Public Safety	153,421	127,107	508,499	26,314	17.2%
Health	684,234	542,729	635,617	141,505	20.7%
Education and Welfare	14,558	7,683	30,750	6,875	47.2%
Community Amenities	3,279,166	3,430,380	13,721,580	(151,214)	(4.6%)
Recreation and Culture	383,489	372,300	1,489,832	11,189	2.9%
Transport	9,396	13,698	54,800	(4,302)	(45.8%)
Economic Services	92,182	52,254	209,080	39,928	43.3%
Other Property and Services	2,115,735	65,172	260,729	2,050,563	96.9%
Total (Excluding Rates)	7,411,392	5,256,623	19,899,217	2,154,770	
Expenditure from operating activities					
Governance	(705,483)	(792,214)	(3,037,893)	86,731	12.3%
General Purpose Funding	(245,161)	(176,273)	(679,300)	(68,888)	(28.1%)
Law, Order and Public Safety	(426,780)	(569,634)	(2,185,295)	142,854	33.5%
Health	(384,793)	(481,382)	(1,842,687)	96,589	25.1%
Education and Welfare	(63,192)	(94,493)	(363,808)	31,301	49.5%
Community Amenities	(3,698,223)	(4,055,437)	(16,864,816)	357,214	9.7%
Recreation and Culture	(3,503,808)	(5,076,658)	(19,912,676)	1,572,850	44.9%
Transport	(4,407,066)	(3,467,187)	(13,843,756)	(939,879)	(21.3%)
Economic Services	(294,609)	(333,318)	(1,274,380)	38,709	13.1%
Other Property and Services	(1,839,075)	(1,751,746)	(4,794,274)	(87,329)	(4.7%)
Total	(15,568,189)	(16,798,343)	(64,798,886)	1,230,152	
Operating activities excluded					
Depreciation (Non-Current Assets)	2,816,277	2,964,603	11,858,661	(148,326)	(5.3%)
(Profit)/Loss on Asset Disposal	(83,647)	0	0	(83,647)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(16,657)	0	377,948	(16,657)	100.0%
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Total	2,715,974	2,964,603	11,218,201	(248,629)	
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Investing Activities					
Proceeds from Disposal of Assets	83,647	0	0	83,647	100.0%
Non-operating grants, subsidies and contributions	855,782	744,135	7,626,966	111,647	13.0%
Land Development Costs	0	0	(357,073)	0	
Land and Buildings New	(177,381)	(465,144)	(2,493,235)	287,763	(162.2%)
Land and Buildings Replacement	(120,759)	(79,736)	(2,216,327)	(41,023)	34.0%
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Financing Activities					
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