

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



	31-07-2021 YTD Actual (b) \$	31-07-2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4,748,998	4,424,345	4,424,345	324,653	7%
<b>Revenue from operating activities (excluding rates)</b>	4,748,998	4,424,345	4,424,345	324,653	7%
Operating Grants and Subsidies	16,440	126,485	1,518,103	(110,045)	(669.4%)
Contributions, Reimbursements and Donations	264,131	179,737	2,157,133	84,394	32.0%
Profit on Asset Disposal	11,860	0	0	11,860	100.0%
Fees and Charges	1,797,995	1,763,258	15,542,522	34,737	1.9%
Interest Earnings	25,035	39,927	479,175	(14,892)	(59.5%)
Other Revenue	7,194	3,799	45,600	3,395	47.2%
Ex Gratia Rates Revenue	123,748	123,748	156,683	0	0.0%
<b>Total (Excluding Rates)</b>	<b>2,246,403</b>	<b>2,236,973</b>	<b>19,899,217</b>	<b>9,431</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(1,980,427)	(2,026,697)	(25,962,725)	46,270	2.3%
Materials and Contracts	(1,914,599)	(1,833,826)	(22,885,137)	(80,773)	(4.2%)
Utilities Charges	(154,488)	(168,029)	(2,017,443)	13,541	8.8%
Depreciation (Non-Current Assets)	(938,759)	(988,201)	(11,858,661)	49,442	5.3%
Interest Expenses	(24,609)	(23,516)	(282,193)	(1,093)	(4.4%)
Insurance Expenses	(403,490)	(402,953)	(636,027)	(537)	(0.1%)
Other Expenditure	(16,878)	(13,057)	(1,156,700)	(3,821)	(22.6%)
<b>Total</b>	<b>(5,433,250)</b>	<b>(5,456,280)</b>	<b>(64,798,886)</b>	<b>23,028</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	938,759	988,201	11,858,661	(49,442)	(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	(34,176)	0	377,948	(34,176)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
<b>Total</b>	<b>1,044,630</b>	<b>988,201</b>	<b>11,218,201</b>	<b>56,429</b>	
<b>Amount attributable to operating activities</b>	<b>2,606,781</b>	<b>2,193,239</b>	<b>(29,257,123)</b>	<b>413,541</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and Contributions	261,524	635,577	7,626,966	(374,053)	(143.0%)
Land Development Costs	0	0	(357,073)	0	
Land and Buildings New	(21,370)	(321,302)	(2,493,235)	299,932	(1403.5%)
Land and Buildings Replacement	(21,995)	(26,313)	(2,216,327)	4,318	(19.6%)
Plant and Equipment Replacement	0	(154,741)	(1,856,904)	154,741	(100.0%)
Furniture and Equipment	0	(109,890)	(1,318,742)	109,890	(100.0%)
Infrastructure Assets - Roads New	(87,489)	(16,254)	(7,496,931)	(71,235)	81.4%
Infrastructure Assets - Roads Renewal	0	0	(3,976,779)	0	100.0%
Infrastructure Assets - Drainage New	0	(78,159)	(236,850)	78,159	(100.0%)
Infrastructure Assets - Drainage Renewal	0	(69,837)	(880,188)	69,837	(100.0%)
Infrastructure Assets - Footpaths New	(273)	0	(210,242)	(273)	100.0%
Infrastructure Assets - Footpaths Renewal	(14,441)	0	(1,249,533)	(14,441)	100.0%
Infrastructure Assets - Car Parks New	0	0	(1,343,608)	0	
Infrastructure Assets - Car Parks Renewal	0	(8,218)	(978,830)	8,218	(100.0%)
Infrastructure Assets - Parks and Ovals New	(1,033)	(105,610)	(1,940,947)	104,577	(10119.7%)
Infrastructure Assets - Parks and Ovals Renewal	0	0	(1,358,164)	0	
Infrastructure Assets - Capital Work-in progress	(4,715)	0	(2,959,502)	(4,715)	100.0%
<b>Amounts attributable to investing activities</b>	<b>250,850</b>	<b>(254,747)</b>	<b>(23,246,891)</b>	<b>505,597</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(53,052)	(95,323)	(1,227,997)	42,271	79.7%
Self-Supporting Loan Principal	0	1,033	12,414	(1,033)	(100.0%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	0	308,333	3,700,000	(308,333)	(100.0%)
Transfers from cash backed reserves (restricted assets)	2,863	0	12,616,032	2,863	100.0%
Transfers to cash backed reserves (restricted assets)	(58,397)	0	(1,711,000)	(58,397)	(100.0%)
<b>Amounts attributable to financing activities</b>	<b>(108,586)</b>	<b>214,043</b>	<b>13,589,449</b>	<b>(322,630)</b>	
<b>Surplus / (deficiency) before general rates</b>	<b>2,749,045</b>	<b>2,152,535</b>	<b>(38,914,565)</b>	<b>596,507</b>	
Rate Revenue	38,953,991	38,981,101	38,981,101	(27,108)	(0.1%)
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>41,703,036</b>	<b>41,133,636</b>	<b>66,536</b>	<b>569,399</b>	1.4%

CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY - BY PROGRAM  
FOR THE PERIOD ENDED 31 JULY 2021



	31-07-2021 YTD Actual (b) \$	31-07-2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	<u>4,748,998</u>	<u>4,424,345</u>	<u>4,424,345</u>	<u>324,653</u>	6.8%
<b>Revenue from operating activities (excluding rates)</b>					
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding	161,080	276,511	2,988,329	(115,431)	(71.7%)
Law, Order and Public Safety	47,949	42,369	508,499	5,580	11.6%
Health	524,813	521,063	635,617	3,750	0.7%
Education and Welfare	4,085	2,561	30,750	1,524	37.3%
Community Amenities	1,098,890	1,143,460	13,721,580	(44,570)	(4.1%)
Recreation and Culture	84,407	124,100	1,489,832	(39,693)	(47.0%)
Transport	0	4,566	54,800	(4,566)	(100.0%)
Economic Services	25,124	17,418	209,080	7,706	30.7%
Other Property and Services	299,041	104,924	260,729	194,117	64.9%
<b>Total (Excluding Rates)</b>	<u>2,246,403</u>	<u>2,236,973</u>	<u>19,899,217</u>	<u>9,431</u>	
<b>Expenditure from operating activities</b>					
Governance	(277,914)	(242,146)	(3,037,893)	(35,768)	(12.9%)
General Purpose Funding	(121,660)	(54,438)	(679,300)	(67,222)	(55.3%)
Law, Order and Public Safety	(160,215)	(174,267)	(2,185,295)	14,052	8.8%
Health	(136,155)	(146,603)	(1,842,687)	10,448	7.7%
Education and Welfare	(20,149)	(29,092)	(363,808)	8,943	44.4%
Community Amenities	(1,133,512)	(1,313,669)	(16,864,816)	180,157	15.9%
Recreation and Culture	(1,096,428)	(1,631,011)	(19,912,676)	534,583	48.8%
Transport	(1,405,420)	(1,151,439)	(13,843,756)	(253,981)	(18.1%)
Economic Services	(104,372)	(101,250)	(1,274,380)	(3,122)	(3.0%)
Other Property and Services	(977,426)	(612,364)	(4,794,274)	(365,062)	(37.3%)
<b>Total</b>	<u>(5,433,250)</u>	<u>(5,456,280)</u>	<u>(64,798,886)</u>	<u>23,028</u>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	938,759	988,201	11,858,661	(49,442)	(5.3%)
(Profit)/Loss on Asset Disposal	(11,860)	0	0	(11,860)	100.0%
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