

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



	31-10-2021 YTD Actual (b) \$	31-10-2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3,542,590	4,424,345	4,424,345	(881,755)	(25%)
<b>Revenue from operating activities (excluding rates)</b>	3,542,590	4,424,345	4,424,345	(881,755)	(25%)
Operating Grants and Subsidies	540,665	505,940	1,518,103	34,725	6.4%
Contributions, Reimbursements and Donations	1,897,413	386,148	2,157,133	1,511,265	79.6%
Profit on Asset Disposal	82,346	0	0	82,346	100.0%
Fees and Charges	6,029,571	5,595,414	15,542,522	434,157	7.2%
Interest Earnings	265,692	248,528	479,175	17,164	6.5%
Other Revenue	853,912	15,196	45,600	838,716	98.2%
Ex Gratia Rates Revenue	0	0	156,683	0	
<b>Total (Excluding Rates)</b>	<b>9,669,600</b>	<b>6,751,299</b>	<b>19,899,217</b>	<b>2,918,302</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(8,482,162)	(8,926,615)	(25,962,725)	444,453	5.2%
Materials and Contracts	(7,810,845)	(7,764,500)	(22,885,137)	(46,345)	(0.6%)
Utilities Charges	(638,245)	(672,116)	(2,017,443)	33,871	5.3%
Depreciation (Non-Current Assets)	(3,755,036)	(3,952,804)	(11,858,661)	197,768	5.3%
Interest Expenses	(95,469)	(94,064)	(282,193)	(1,405)	(1.5%)
Insurance Expenses	(677,037)	(669,139)	(636,027)	(7,898)	(1.2%)
Loss on Asset Disposal	15,749	0	0	15,749	(100.0%)
Other Expenditure	(84,624)	(52,228)	(1,156,700)	(32,396)	(38.3%)
<b>Total</b>	<b>(21,527,667)</b>	<b>(22,131,467)</b>	<b>(64,798,866)</b>	<b>603,798</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	3,755,036	3,952,804	11,858,661	(197,768)	(5.3%)
(Profit)/Loss on Asset Disposal	(98,095)	0	0	(98,095)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(55,576)	0	377,948	(55,576)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
<b>Total</b>	<b>3,601,365</b>	<b>3,952,804</b>	<b>11,218,201</b>	<b>(351,439)</b>	
<b>Amount attributable to operating activities</b>	<b>(4,714,112)</b>	<b>(7,003,019)</b>	<b>(29,257,123)</b>	<b>2,288,906</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and Contributions	855,782	992,180	7,626,966	(136,398)	(15.9%)
Land Development Costs	0	(39,277)	(357,073)	39,277	(100.0%)
Land and Buildings New	(219,596)	(552,332)	(2,493,235)	332,736	(151.5%)
Land and Buildings Replacement	(164,737)	(314,737)	(2,216,327)	150,000	(91.1%)
Plant and Equipment Replacement	(30,768)	(496,301)	(1,856,904)	465,533	(1513.1%)
Furniture and Equipment	(11,755)	(106,188)	(1,318,742)	94,433	(803.4%)
Infrastructure Assets - Roads New	(360,570)	(621,528)	(7,496,931)	260,958	(72.4%)
Infrastructure Assets - Roads Renewal	(219,898)	(593,183)	(3,976,779)	373,285	(169.8%)
Infrastructure Assets - Drainage New	(76,239)	(122,470)	(236,850)	46,231	(60.6%)
Infrastructure Assets - Drainage Renewal	(108,540)	(126,084)	(880,188)	17,544	(16.2%)
Infrastructure Assets - Footpaths New	(67,230)	(23,125)	(210,242)	(44,105)	65.6%
Infrastructure Assets - Footpaths Renewal	(138,865)	(137,443)	(1,249,533)	(1,422)	1.0%
Infrastructure Assets - Car Parks New	(52,206)	(332,261)	(1,343,608)	280,055	(536.4%)
Infrastructure Assets - Car Parks Renewal	(13,758)	(129,689)	(978,830)	115,931	(842.7%)
Infrastructure Assets - Parks and Ovals New	(153,103)	(766,203)	(1,940,947)	613,099	(400.4%)
Infrastructure Assets - Parks and Ovals Renewal	(53,531)	(94,852)	(1,358,164)	41,321	(77.2%)
Infrastructure Assets - Capital Work-in progress	(1,355,686)	(1,200,000)	(2,959,502)	(155,686)	11.5%
<b>Amounts attributable to investing activities</b>	<b>(2,030,056)</b>	<b>(4,663,493)</b>	<b>(23,246,891)</b>	<b>2,633,436</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(169,248)	(170,246)	(1,227,997)	998	0.6%
Self-Supporting Loan Principal	0	4,132	12,414	(4,132)	(100.0%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	401,135	470,000	3,700,000	(68,865)	(17.2%)
Transfers from cash backed reserves (restricted assets)	394,865	0	12,616,032	394,865	100.0%
Transfers to cash backed reserves (restricted assets)	(1,302,679)	(200,000)	(1,711,000)	(1,102,679)	(84.6%)
<b>Amounts attributable to financing activities</b>	<b>(675,927)</b>	<b>103,886</b>	<b>13,589,449</b>	<b>(779,812)</b>	
<b>Surplus / (deficiency) before general rates</b>	<b>(7,420,096)</b>	<b>(11,562,626)</b>	<b>(38,914,565)</b>	<b>4,142,529</b>	
Rate Revenue	39,087,731	38,981,101	38,981,101	106,630	0.3%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>31,667,636</b>	<b>27,418,475</b>	<b>66,536</b>	<b>4,249,159</b>	13.4%

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



	31-10-2021 YTD Actual (b) \$	31-10-2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3,542,590	4,424,345	4,424,345	(881,755)	(24.9%)
	<u>3,542,590</u>	<u>4,424,345</u>	<u>4,424,345</u>	<u>(881,755)</u>	
<b>Revenue from operating activities (excluding rates)</b>					
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding	762,462	772,944	2,988,329	(10,482)	(1.4%)
Law, Order and Public Safety	274,254	169,476	508,499	104,778	38.2%
Health	712,437	553,562	635,617	158,875	22.3%
Education and Welfare	19,335	10,244	30,750	9,091	47.0%
Community Amenities	4,377,034	4,573,840	13,721,580	(196,806)	(4.5%)
Recreation and Culture	566,773	496,400	1,489,832	70,373	12.4%
Transport	9,396	18,264	54,800	(8,868)	(94.4%)
Economic Services	173,886	69,672	209,080	104,214	59.9%
Other Property and Services	2,773,009	86,896	260,729	2,686,113	96.9%
<b>Total (Excluding Rates)</b>	<u>9,669,600</u>	<u>6,751,299</u>	<u>19,899,217</u>	<u>2,918,302</u>	
<b>Expenditure from operating activities</b>					
Governance	(1,029,041)	(1,034,360)	(3,037,893)	5,319	0.5%
General Purpose Funding	(300,425)	(230,711)	(679,300)	(69,714)	(23.2%)
Law, Order and Public Safety	(629,700)	(743,901)	(2,185,295)	114,201	18.1%
Health	(540,389)	(627,985)	(1,842,687)	87,596	16.2%
Education and Welfare	(112,920)	(123,585)	(363,808)	10,665	9.4%
Community Amenities	(5,056,129)	(5,369,106)	(16,864,816)	312,977	6.2%
Recreation and Culture	(5,097,989)	(6,701,378)	(19,912,676)	1,603,389	31.5%
Transport	(5,778,814)	(4,618,626)	(13,843,756)	(1,160,188)	(20.1%)
Economic Services	(400,857)	(434,568)	(1,274,380)	33,711	8.4%
Other Property and Services	(2,581,404)	(2,247,246)	(4,794,274)	(334,158)	(12.9%)
<b>Total</b>	<u>(21,527,667)</u>	<u>(22,131,467)</u>	<u>(64,798,886)</u>	<u>603,798</u>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	3,755,036	3,952,804	11,858,661	(197,768)	(5.3%)
(Profit)/Loss on Asset Disposal	(98,095)	0	0	(98,095)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(55,576)	0	377,948	(55,576)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
<b>Total</b>	<u>3,601,365</u>	<u>3,952,804</u>	<u>11,218,201</u>	<u>(351,439)</u>	
<b>Amount attributable to operating activities</b>	<u>(4,714,112)</u>	<u>(7,003,019)</u>	<u>(29,257,123)</u>	<u>2,288,906</u>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	855,782	992,180	7,626,966	(136,398)	(15.9%)
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<b>Financing Activities</b>					
Self-Supporting Loan Principal Income	0	4,132	12,414	(4,132)	(100.0%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	401,135	470,000	3,700,000	(68,865)	(17.2%)
Transfers from cash backed reserves (restricted assets)	394,865	0	12,616,032	394,865	100.0%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(169,248)	(170,246)	(1,227,997)	998	0.6%
Transfers to cash backed reserves (restricted assets)	(1,302,679)	(200,000)	(1,711,000)	(1,102,679)	(84.6%)
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Rate Revenue	39,087,731	38,981,101	38,981,101	106,630	0.3%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<u>31,667,635</u>	<u>27,418,475</u>	<u>66,536</u>	<u>4,249,159</u>	13.4%