

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



	31/12/2021 YTD Actual (b) \$	31/12/2021 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%
Revenue from operating activities (excluding rates)	3,542,590	3,542,590	3,542,590	0	0%
Operating Grants and Subsidies	892,166	842,118	1,658,795	50,048	5.6%
Contributions, Reimbursements and Donations	2,335,453	581,544	2,161,785	1,753,909	75.1%
Profit on Asset Disposal	47,298	0	0	47,298	100.0%
Fees and Charges	8,753,771	8,181,506	15,645,442	572,265	6.5%
Interest Earnings	327,750	320,281	479,175	7,469	2.3%
Other Revenue	861,795	851,188	873,994	10,607	1.2%
Ex Gratia Rates Revenue	0	0	156,683	0	
Total (Excluding Rates)	13,218,234	10,776,638	20,975,875	2,441,597	
Expenditure from operating activities					
Employee Costs	(12,478,932)	(12,995,579)	(25,993,916)	516,647	4.1%
Materials and Contracts	(11,686,254)	(11,559,369)	(23,016,442)	(126,885)	(1.1%)
Utilities Charges	(927,950)	(1,014,174)	(2,029,443)	86,224	9.3%
Depreciation (Non-Current Assets)	(5,751,612)	(6,669,816)	(13,339,867)	918,204	16.0%
Interest Expenses	(141,307)	(141,096)	(282,193)	(211)	(0.1%)
Insurance Expenses	(677,037)	(547,976)	(636,027)	(129,061)	(19.1%)
Loss on Asset Disposal	(26,209)	0	0	(26,209)	(100.0%)
Other Expenditure	(140,132)	(113,344)	(1,156,700)	(26,788)	(19.1%)
Total	(31,829,433)	(33,041,355)	(66,454,588)	1,211,920	
Operating activities excluded					
Depreciation (Non-Current Assets)	5,751,612	6,669,816	13,339,867	(918,204)	(16.0%)
(Profit)/Loss on Asset Disposal	(21,089)	0	0	(21,089)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(15,768)	0	377,948	(15,768)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	5,866,663	6,669,816	12,699,407	(803,153)	
Amount attributable to operating activities	(9,201,946)	(12,052,311)	(29,236,716)	2,850,364	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and Contributions	3,050,306	1,648,122	8,879,584	1,402,184	46.0%
Land Development Costs	0	(18,831)	(893,573)	18,831	(100.0%)
Land and Buildings New	(249,650)	(349,863)	(2,648,712)	100,213	(40.1%)
Land and Buildings Replacement	(312,756)	(243,140)	(2,093,175)	(69,616)	22.3%
Plant and Equipment Replacement	(1,016,744)	(800,000)	(1,842,746)	(216,744)	21.3%
Furniture and Equipment	(36,191)	(320,200)	(1,341,217)	284,009	(784.8%)
Infrastructure Assets - Roads New	(637,942)	(813,900)	(6,642,572)	175,958	(27.6%)
Infrastructure Assets - Roads Renewal	(1,237,887)	(751,153)	(3,731,379)	(486,734)	39.3%
Infrastructure Assets - Drainage New	(200,313)	(213,909)	(263,909)	13,596	(6.8%)
Infrastructure Assets - Drainage Renewal	(169,916)	(163,251)	(1,205,188)	(6,665)	3.9%
Infrastructure Assets - Footpaths New	(189,611)	(146,637)	(242,242)	(42,974)	22.7%
Infrastructure Assets - Footpaths Renewal	(354,897)	(207,950)	(1,254,533)	(146,947)	41.4%
Infrastructure Assets - Car Parks New	(102,676)	(168,455)	(1,491,058)	65,779	(64.1%)
Infrastructure Assets - Car Parks Renewal	(14,027)	(134,797)	(941,295)	120,770	(861.0%)
Infrastructure Assets - Parks and Ovals New	(174,506)	(397,738)	(2,459,612)	223,232	(127.9%)
Infrastructure Assets - Parks and Ovals Renewal	(124,762)	(117,316)	(1,575,964)	(7,446)	6.0%
Infrastructure Assets - Capital Work-in progress	(1,681,475)	(1,175,000)	(2,959,502)	(506,475)	30.1%
Amounts attributable to investing activities	(3,312,405)	(4,374,017)	(22,707,095)	1,061,612	
Financing Activities					
Repayment of borrowings	(610,914)	(592,404)	(1,312,087)	(18,510)	(3.0%)
Self-Supporting Loan Principal	6,120	6,198	12,414	(78)	(1.3%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,014,351	1,280,000	3,700,000	(265,649)	(26.2%)
Transfers from cash backed reserves (restricted assets)	1,067,812	200,000	14,040,535	867,812	81.3%
Transfers to cash backed reserves (restricted assets)	(2,328,976)	(1,632,346)	(3,692,216)	(696,630)	(29.9%)
Amounts attributable to financing activities	(851,607)	(738,552)	12,948,646	(113,055)	
Surplus / (deficiency) before general rates	(13,365,959)	(17,164,880)	(38,995,165)	3,798,919	
Rate Revenue	39,316,088	39,075,110	38,981,101	240,978	0.6%
Net current assets at end of the period - surplus/(deficit)	25,950,128	21,910,230	(14,064)	4,039,897	15.6%

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

	FM Reg 34(1)(c) 31/12/2021 YTD Actual (b) \$	FM Reg 34(1)(b) 31/12/2021 YTD Budget (a) \$	FM Reg 34(1)(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)					
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding	1,147,591	1,132,915	3,119,542	14,676	1.3%
Law, Order and Public Safety	340,645	254,214	508,499	86,431	25.4%
Health	761,437	643,170	708,232	118,267	15.5%
Education and Welfare	33,464	15,366	30,750	18,098	54.1%
Community Amenities	6,679,066	6,880,764	13,761,580	(201,698)	(3.0%)
Recreation and Culture	864,782	757,352	1,489,832	107,430	12.4%
Transport	9,585	27,396	54,800	(17,811)	(185.8%)
Economic Services	258,911	104,508	209,080	154,403	59.6%
Other Property and Services	3,121,739	960,952	1,093,559	2,160,787	69.2%
Total (Excluding Rates)	13,218,234	10,776,638	20,975,875	2,441,597	
Expenditure from operating activities					
Governance	(1,694,981)	(1,539,908)	(3,071,866)	(155,073)	(9.1%)
General Purpose Funding	(393,231)	(339,591)	(679,050)	(53,640)	(13.6%)
Law, Order and Public Safety	(1,015,192)	(1,104,939)	(2,210,295)	89,747	8.8%
Health	(812,186)	(926,795)	(1,851,632)	114,609	14.1%
Education and Welfare	(190,281)	(198,275)	(396,808)	7,994	4.2%
Community Amenities	(7,639,721)	(8,103,240)	(16,877,030)	463,519	6.1%
Recreation and Culture	(8,845,610)	(10,749,056)	(21,324,424)	1,903,446	21.5%
Transport	(7,269,778)	(6,989,140)	(13,978,769)	(280,638)	(3.9%)
Economic Services	(565,532)	(630,743)	(1,261,487)	65,211	11.5%
Other Property and Services	(3,402,922)	(2,459,667)	(4,803,226)	(943,255)	(27.7%)
Total	(31,829,433)	(33,041,355)	(66,454,588)	1,211,920	
Operating activities excluded					
Depreciation (Non-Current Assets)	5,751,612	6,669,816	13,339,867	(918,204)	(16.0%)
(Profit)/Loss on Asset Disposal	(21,089)	0	0	(21,089)	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(15,768)	0	377,948	(15,768)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	5,866,663	6,669,816	12,699,407	(803,153)	
Amount attributable to operating activities	(9,201,946)	(12,052,311)	(29,236,716)	2,850,364	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	3,050,306	1,648,122	8,879,584	1,402,184	46.0%
Land Development Costs	0	(18,831)	(893,573)	18,831	(100.0%)
Land and Buildings New	(249,650)	(349,863)	(2,648,712)	100,213	(40.1%)
Land and Buildings Replacement	(312,756)	(243,140)	(2,093,175)	(69,616)	22.3%
Plant and Equipment Replacement	(1,016,744)	(800,000)	(1,842,746)	(216,744)	21.3%
Furniture and Equipment	(36,191)	(320,200)	(1,341,217)	284,009	(784.8%)
Infrastructure Assets - Roads New	(637,942)	(813,900)	(6,642,572)	175,958	(27.6%)
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Infrastructure Assets - Car Parks New	(102,676)	(168,455)	(1,491,058)	65,779	(64.1%)
Infrastructure Assets - Car Parks Renewal	(14,027)	(134,797)	(941,295)	120,770	(861.0%)
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Amounts attributable to investing activities	(3,312,405)	(4,374,017)	(22,707,095)	1,061,612	
Financing Activities					
Self-Supporting Loan Principal Income	6,120	6,198	12,414	(78)	(1.3%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,014,351	1,280,000	3,700,000	(265,649)	(26.2%)
Transfers from cash backed reserves (restricted assets)	1,067,811	200,000	14,040,535	867,811	81.3%
Repayment of borrowings	(610,914)	(592,404)	(1,312,087)	(18,510)	(3.0%)
Transfers to cash backed reserves (restricted assets)	(2,328,976)	(1,632,346)	(3,692,216)	(696,630)	(29.9%)
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