

CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE FOR THE PERIOD ENDED 31 JANUARY 2022					
	31-01-2022	31-01-2022			
	YTD Actual (b) \$	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%
	3,542,590	3,542,590	3,542,590	0	0%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	953,117	870,392	1,658,795	82,725	8.7%
Contributions, Reimbursements and Donations	2,372,845	678,468	2,161,785	1,694,377	71.4%
Profit on Asset Disposal	47,298	0	0	47,298	100.0%
Fees and Charges	9,932,048	9,425,654	15,645,442	506,394	5.1%
Interest Earnings	352,823	346,757	479,175	6,066	1.7%
Other Revenue	952,779	854,987	873,994	97,792	10.3%
Ex Gratia Rates Revenue	0	0	156,683	0	
Total (Excluding Rates)	14,610,909	12,176,259	20,975,875	2,434,651	
Expenditure from operating activities					
Employee Costs	(14,203,560)	(15,025,099)	(25,993,916)	821,539	5.8%
Materials and Contracts	(13,337,660)	(13,355,536)	(23,016,442)	17,876	0.1%
Utilities Charges	(1,099,413)	(1,183,203)	(2,029,443)	83,790	7.6%
Depreciation (Non-Current Assets)	(6,723,717)	(7,781,452)	(13,339,867)	1,057,735	15.7%
Interest Expenses	(163,598)	(164,612)	(282,193)	1,014	0.6%
Insurance Expenses	(677,037)	(562,556)	(636,027)	(114,481)	(16.9%)
Loss on Asset Disposal	(493,452)	0	0	(493,452)	(100.0%)
Other Expenditure	(152,514)	(120,568)	(1,156,700)	(31,946)	(20.9%)
Total	(36,850,950)	(38,193,027)	(66,454,588)	1,342,075	
Operating activities excluded					
Depreciation (Non-Current Assets)	6,723,717	7,781,452	13,339,867	(1,057,735)	(15.7%)
(Profit)/Loss on Asset Disposal	446,154	0	0	446,154	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(200,779)	0	377,948	(200,779)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	139,091	0	0	139,091	100.0%
Total	7,108,183	7,781,452	12,699,407	(673,269)	
Amount attributable to operating activities	(11,589,268)	(14,692,726)	(29,236,716)	3,103,457	
Investing Activities					
Proceeds from Disposal of Assets	125,042	0	0	125,042	100.0%
Non-Operating Grants, Subsidies and Contributions	3,498,018	2,034,313	8,879,584	1,463,705	41.8%
Land Development Costs	0	(25,108)	(893,573)	25,108	(100.0%)
Land and Buildings New	(341,781)	(465,975)	(2,648,712)	124,194	(36.3%)
Land and Buildings Replacement	(469,822)	(490,683)	(2,093,175)	20,861	(4.4%)
Plant and Equipment Replacement	(1,016,744)	(800,000)	(1,842,746)	(216,744)	21.3%
Furniture and Equipment	(36,191)	(485,000)	(1,341,217)	448,809	(1240.1%)
Infrastructure Assets - Roads New	(709,421)	(913,149)	(6,642,572)	203,728	(28.7%)
Infrastructure Assets - Roads Renewal	(2,105,400)	(795,963)	(3,731,379)	(1,309,437)	62.2%
Infrastructure Assets - Drainage New	(203,267)	(263,909)	(263,909)	60,642	(29.8%)
Infrastructure Assets - Drainage Renewal	(182,553)	(301,910)	(1,205,188)	119,357	(65.4%)
Infrastructure Assets - Footpaths New	(189,871)	(224,205)	(242,242)	34,334	(18.1%)
Infrastructure Assets - Footpaths Renewal	(371,323)	(535,549)	(1,254,533)	164,226	(44.2%)
Infrastructure Assets - Car Parks New	(107,398)	(179,818)	(1,491,058)	72,420	(67.4%)
Infrastructure Assets - Car Parks Renewal	(19,195)	(245,555)	(941,295)	226,360	(1179.3%)
Infrastructure Assets - Parks and Ovals New	(185,239)	(747,640)	(2,459,612)	562,400	(303.6%)
Infrastructure Assets - Parks and Ovals Renewal	(183,186)	(489,988)	(1,575,964)	306,802	(167.5%)
Infrastructure Assets - Capital Work-in progress	(1,687,151)	(1,200,000)	(2,959,502)	(487,151)	28.9%
Amounts attributable to investing activities	(4,185,481)	(6,130,138)	(22,707,095)	1,944,657	
Financing Activities					
Repayment of borrowings	(665,761)	(613,996)	(1,312,087)	(51,765)	(7.8%)
Self-Supporting Loan Principal	6,120	7,231	12,414	(1,111)	(18.2%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,214,992	1,550,000	3,700,000	(335,008)	(27.6%)
Transfers from cash backed reserves (restricted assets)	1,069,477	200,000	14,040,535	869,477	81.3%
Transfers to cash backed reserves (restricted assets)	(2,533,246)	(1,636,338)	(3,692,216)	(896,908)	(35.4%)
Amounts attributable to financing activities	(908,418)	(493,103)	12,948,646	(415,315)	
Surplus / (deficiency) before general rates	(16,683,167)	(21,315,967)	(38,995,165)	4,632,798	
Rate Revenue	39,782,967	39,075,110	38,981,101	707,857	1.8%
Net current assets at end of the period - surplus/(deficit)	23,099,799	17,759,143	(14,064)	5,340,655	23.1%

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 JANUARY 2022



	FM Reg 34(1)(c) 31-01-2022 YTD Actual (b) \$	FM Reg 34(1)(b) 31-01-2022 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)	3,542,590	3,542,590	3,542,590	0	
Governance	18,513	0	0	18,513	100.0%
General Purpose Funding	1,176,779	1,167,001	3,119,542	9,778	0.8%
Law, Order and Public Safety	417,313	296,583	508,499	120,730	28.9%
Health	783,665	654,262	708,232	129,403	16.5%
Education and Welfare	36,096	17,927	30,750	18,169	50.3%
Community Amenities	7,844,142	8,027,558	13,761,580	(183,416)	(2.3%)
Recreation and Culture	909,832	875,994	1,489,832	33,838	3.7%
Transport	9,585	31,962	54,800	(22,377)	(233.5%)
Economic Services	280,191	121,926	209,080	159,265	56.5%
Other Property and Services	3,134,792	983,045	1,093,559	2,151,747	68.6%
Total (Excluding Rates)	14,610,909	12,176,259	20,975,875	2,434,651	
Expenditure from operating activities					
Governance	(1,889,316)	(1,783,979)	(3,071,866)	(105,337)	(5.6%)
General Purpose Funding	(430,420)	(393,988)	(679,050)	(36,432)	(8.5%)
Law, Order and Public Safety	(1,186,566)	(1,281,290)	(2,210,295)	94,724	8.0%
Health	(927,143)	(1,073,957)	(1,851,632)	146,814	15.8%
Education and Welfare	(212,603)	(230,118)	(396,808)	17,515	8.2%
Community Amenities	(8,852,127)	(9,434,942)	(16,877,030)	582,815	6.6%
Recreation and Culture	(10,249,343)	(12,481,790)	(21,324,424)	2,232,447	21.8%
Transport	(8,346,202)	(8,151,810)	(13,978,769)	(194,392)	(2.3%)
Economic Services	(630,175)	(730,978)	(1,261,487)	100,803	16.0%
Other Property and Services	(4,127,056)	(2,630,174)	(4,803,226)	(1,496,882)	(36.3%)
Total	(36,850,950)	(38,193,027)	(66,454,588)	1,342,075	
Operating activities excluded					
Depreciation (Non-Current Assets)	6,723,717	7,781,452	13,339,867	(1,057,735)	(15.7%)
Change in Accounting Policies	0	0	0	0	
(Profit)/Loss on Asset Disposal	446,154	0	0	446,154	100.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Deferred Loan (non-current) FUSC	0	0	0	0	
Net Movement in Provisions / Contract Liabilities	(200,779)	0	377,948	(200,779)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	139,091	0	0	139,091	100.0%
Total	7,108,183	7,781,452	12,699,407	(673,269)	
Amount attributable to operating activities	(11,589,268)	(14,692,726)	(29,236,716)	3,103,457	
Investing Activities					
Proceeds from Disposal of Assets	125,042	0	0	125,042	100.0%
Non-operating grants, subsidies and contributions	3,498,018	2,034,313	8,879,584	1,463,705	41.8%
Land Held for Resale	0	0	0	0	
Land Development Costs	0	(25,108)	(893,573)	25,108	(100.0%)
Land and Buildings New	(341,781)	(465,975)	(2,648,712)	124,194	(36.3%)
Land and Buildings Replacement	(469,822)	(490,683)	(2,093,175)	20,861	(4.4%)
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement	(1,016,744)	(800,000)	(1,842,746)	(216,744)	21.3%
Furniture and Equipment	(36,191)	(485,000)	(1,341,217)	448,809	(1240.1%)
Infrastructure Assets - Roads New	(709,421)	(913,149)	(6,642,572)	203,728	(28.7%)
Infrastructure Assets - Roads Renewal	(2,105,400)	(795,963)	(3,731,379)	(1,309,437)	62.2%
Infrastructure Assets - Drainage New	(203,267)	(263,909)	(263,909)	60,642	(29.8%)
Infrastructure Assets - Drainage Renewal	(182,553)	(301,910)	(1,205,188)	119,357	(65.4%)
Infrastructure Assets - Footpaths New	(189,871)	(224,205)	(242,242)	34,334	(18.1%)
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Infrastructure Assets - Capital Work-in progress	(1,687,151)	(1,200,000)	(2,959,502)	(487,151)	28.9%
Amounts attributable to investing activities	(4,185,481)	(6,130,138)	(22,707,095)	1,944,657	
Financing Activities					
Self-Supporting Loan Principal Income	6,120	7,231	12,414	(1,111)	(18.2%)
Overdraft Funding Utilised	0	0	0	0	
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,214,992	1,550,000	3,700,000	(335,008)	(27.6%)
Transfers from cash backed reserves (restricted assets)	1,069,476	200,000	14,040,535	869,476	81.3%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(665,761)	(613,996)	(1,312,087)	(51,765)	(7.8%)
Overdraft Funds (Repayment)	0	0	0	0	
EMRC FOGO Contribution	0	0	0	0	
Transfers to cash backed reserves (restricted assets)	(2,533,246)	(1,636,338)	(3,692,216)	(896,908)	(35.4%)
Amounts attributable to financing activities	(908,419)	(493,103)	12,948,646	(415,315)	
Surplus / (deficiency) before general rates	(16,683,168)	(21,315,967)	(38,995,165)	4,632,798	
Rate Revenue	39,782,967	39,075,110	38,981,101	707,857	1.8%
Net current assets at end of the period - surplus/(deficit)	23,099,739	17,759,143	(14,064)	5,340,655	23.1%