


**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE FOR THE YEAR ENDED 30 JUNE 2021**



	30-06-2021 YTD Actual (b) \$	30-06-2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	6,619,572	6,619,572	6,619,572	0	0%
	6,619,572	6,619,572	6,619,572	0	0%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	3,495,317	2,191,182	2,191,182	1,304,135	37.3%
Contributions, Reimbursements and Donations	3,050,401	2,465,027	2,465,027	585,374	19.2%
Profit on Asset Disposal	19,185	1,149	1,149	18,036	94.0%
Fees and Charges	16,102,928	15,121,896	15,121,896	981,032	6.1%
Interest Earnings	620,780	524,872	524,872	95,908	15.4%
Other Revenue	58,032	56,600	56,600	1,432	2.5%
Ex Gratia Rates Revenue	203,306	203,306	203,306	0	0.0%
Total (Excluding Rates)	23,566,495	20,564,033	20,564,033	3,002,463	
Expenditure from operating activities					
Employee Costs	(24,273,694)	(24,925,184)	(24,925,184)	651,490	2.7%
Materials and Contracts	(19,488,687)	(22,182,342)	(22,182,342)	2,693,655	13.8%
Utilities Charges	(1,853,648)	(1,940,918)	(1,940,918)	87,270	4.7%
Depreciation (Non-Current Assets)	(10,535,784)	(10,986,626)	(10,986,626)	450,842	4.3%
Interest Expenses	(266,302)	(274,842)	(274,842)	8,540	3.2%
Insurance Expenses	(605,809)	(615,480)	(615,480)	9,671	1.6%
Loss on Asset Disposal	(148,104)	(85,976)	(85,976)	(62,128)	(41.9%)
Other Expenditure	(307,216)	(910,163)	(910,163)	602,947	196.3%
Total	(57,495,788)	(61,921,532)	(61,921,532)	4,425,742	
Operating activities excluded					
Depreciation (Non-Current Assets)	10,535,784	10,986,626	10,986,626	(450,842)	(4.3%)
(Profit)/Loss on Asset Disposal	128,919	84,827	84,827	44,092	34.2%
EMRC Contribution (Non-cash)	0	(998,408)	(998,408)	998,408	(100.0%)
Net Movement in Provisions / Contract Liabilities	114,929	360,623	360,623	(245,694)	(213.8%)
Pensioners Deferred Rates Movement	0	(20,000)	(20,000)	20,000	(100.0%)
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	10,931,540	10,413,668	10,413,668	517,872	
Amount attributable to operating activities	(16,378,181)	(24,324,259)	(24,324,259)	7,946,076	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and Contributions	8,850,975	10,566,940	10,566,940	(1,715,965)	(19.4%)
Land and Buildings New	(6,112,686)	(8,486,952)	(8,486,952)	2,374,266	(38.8%)
Land and Buildings Replacement	(978,280)	(2,110,914)	(2,110,914)	1,132,634	(115.8%)
Plant and Equipment Replacement	(1,934,386)	(3,493,100)	(3,493,100)	1,558,714	(80.6%)
Furniture and Equipment	(112,085)	(702,943)	(702,943)	590,858	(527.2%)
Infrastructure Assets - Roads New	(1,001,354)	(3,935,344)	(3,935,344)	2,933,991	(293.0%)
Infrastructure Assets - Roads Renewal	(2,520,436)	(3,053,577)	(3,053,577)	533,141	(21.2%)
Infrastructure Assets - Drainage New	(235,295)	(375,455)	(375,455)	140,161	(59.6%)
Infrastructure Assets - Drainage Renewal	(297,471)	(863,957)	(863,957)	566,486	(190.4%)
Infrastructure Assets - Footpaths New	(392,256)	(561,220)	(561,220)	168,964	(43.1%)
Infrastructure Assets - Footpaths Renewal	(435,726)	(455,963)	(455,963)	20,237	(4.6%)
Infrastructure Assets - Car Parks New	(176,463)	(1,468,143)	(1,468,143)	1,291,680	(732.0%)
Infrastructure Assets - Car Parks Renewal	(229,989)	(338,918)	(338,918)	108,928	(47.4%)
Infrastructure Assets - Parks and Ovals New	(1,325,332)	(2,738,330)	(2,738,330)	1,412,997	(106.6%)
Infrastructure Assets - Parks and Ovals Renewal	(546,489)	(527,072)	(527,072)	(19,417)	3.6%
Infrastructure Assets - Capital Work-in progress	(1,959,619)	(5,313,712)	(5,313,712)	3,354,093	(171.2%)
Amounts attributable to investing activities	(9,266,251)	(23,858,660)	(23,858,660)	14,592,409	
Financing Activities					
Repayment of borrowings	(1,027,692)	(945,195)	(945,195)	(82,497)	(8.0%)
Self-Supporting Loan Principal	11,737	11,736	11,736	1	0.0%
Proceeds from new borrowings	3,053,100	3,053,100	3,053,100	0	0.0%
Capital (Developer) - Contributions	1,022,917	6,039,929	6,039,929	(5,017,013)	(490.5%)
Transfers from cash backed reserves (restricted assets)	3,671,695	13,101,112	13,101,112	(9,429,417)	(256.8%)
Transfers to cash backed reserves (restricted assets)	(12,404,529)	(11,268,925)	(11,268,925)	(1,135,604)	(9.2%)
Amounts attributable to financing activities	(5,672,772)	9,991,757	9,991,757	(15,664,528)	
Surplus / (deficiency) before general rates	(31,317,203)	(38,191,161)	(38,191,161)	6,873,957	
Rate Revenue	38,138,823	38,240,563	38,240,563	(101,740)	(0.3%)
Net current assets at end of the period - surplus/(deficit)	6,821,619	49,401	49,401	6,772,217	99.3%

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
STATUTORY REPORTING PROGRAM FOR THE YEAR ENDED 30 JUNE 2021



	30-06-2021 YTD Actual (b) \$	30-06-2021 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	6,619,572	6,619,572	6,619,572	0	0.0%
	<u>6,619,572</u>	<u>6,619,572</u>	<u>6,619,572</u>	<u>0</u>	
Revenue from operating activities (excluding rates)					
Governance	30	30	30	0	0.0%
General Purpose Funding	3,341,379	2,939,477	2,939,477	401,902	12.0%
Law, Order and Public Safety	579,148	512,330	512,330	66,818	11.5%
Health	904,419	894,324	894,324	10,095	1.1%
Education and Welfare	57,473	30,750	30,750	26,723	46.5%
Community Amenities	13,404,728	13,732,873	13,732,873	(328,145)	(2.4%)
Recreation and Culture	1,942,932	1,652,230	1,652,230	290,702	15.0%
Transport	65,500	44,800	44,800	20,700	31.6%
Economic Services	434,751	255,636	255,636	179,115	41.2%
Other Property and Services	2,836,134	501,582	501,582	2,334,552	82.3%
Total (Excluding Rates)	<u>23,566,495</u>	<u>20,564,033</u>	<u>20,564,033</u>	<u>3,002,463</u>	
Expenditure from operating activities					
Governance	(2,945,030)	(3,005,851)	(3,005,851)	60,821	2.1%
General Purpose Funding	(622,369)	(695,070)	(695,070)	72,701	11.7%
Law, Order and Public Safety	(2,123,572)	(2,118,259)	(2,118,259)	(5,313)	(0.3%)
Health	(1,598,322)	(1,816,788)	(1,816,788)	218,466	13.7%
Education and Welfare	(306,509)	(324,362)	(324,362)	17,853	5.8%
Community Amenities	(15,045,939)	(16,490,533)	(16,490,533)	1,444,594	9.6%
Recreation and Culture	(17,705,078)	(19,147,441)	(19,147,441)	1,442,363	8.1%
Transport	(12,761,779)	(13,367,276)	(13,367,276)	605,497	4.7%
Economic Services	(1,302,867)	(1,413,754)	(1,413,754)	110,887	8.5%
Other Property and Services	(3,084,324)	(3,542,197)	(3,542,197)	457,873	14.8%
Total	<u>(57,495,788)</u>	<u>(61,921,532)</u>	<u>(61,921,532)</u>	<u>4,425,742</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	10,535,784	10,986,626	10,986,626	(450,842)	(4.3%)
(Profit)/Loss on Asset Disposal	128,919	84,827	84,827	44,092	34.2%
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Net Movement in Provisions / Contract Liabilities	114,929	360,623	360,623	(245,694)	(213.8%)
Pensioners Deferred Rates Movement	0	(20,000)	(20,000)	20,000	(100.0%)
Asset exchange valuation	151,907	0	0	151,907	100.0%
Total	<u>10,931,540</u>	<u>10,413,668</u>	<u>10,413,668</u>	<u>517,872</u>	
Amount attributable to operating activities	<u>(16,378,182)</u>	<u>(24,324,259)</u>	<u>(24,324,259)</u>	<u>7,946,076</u>	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	8,850,975	10,566,940	10,566,940	(1,715,965)	(19.4%)
Land and Buildings New	(6,112,686)	(8,486,952)	(8,486,952)	2,374,266	(38.8%)
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Amounts attributable to investing activities	<u>(9,266,251)</u>	<u>(23,858,660)</u>	<u>(23,858,660)</u>	<u>14,592,409</u>	
Financing Activities					
Self-Supporting Loan Principal Income	11,737	11,736	11,736	1	0.0%
Proceeds from new borrowings	3,053,100	3,053,100	3,053,100	0	
Capital (Developer) - Contributions	1,022,917	6,039,929	6,039,929	(5,017,013)	(490.5%)
Transfers from cash backed reserves (restricted assets)	3,671,695	13,101,112	13,101,112	(9,429,417)	(256.8%)
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Surplus / (deficiency) before general rates	<u>(31,317,204)</u>	<u>(38,191,162)</u>	<u>(38,191,162)</u>	<u>6,873,957</u>	
Rate Revenue	38,138,823	38,240,563	38,240,563	(101,740)	(0.3%)
Net current assets at end of the period - surplus/(deficit)	<u>6,821,619</u>	<u>49,401</u>	<u>49,401</u>	<u>6,772,217</u>	99.3%