

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE - FOR THE PERIOD ENDED 30 APRIL 2022**



	30-04-2022 YTD Actual (b) \$	30-04-2022 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	3,506,917	1,312,999	1,680,949	2,193,918	62.6%
Contributions, Reimbursements and Donations	2,788,686	753,735	2,293,039	2,034,951	73.0%
Profit on Asset Disposal	67,030	47,298	47,298	19,732	29.4%
Fees and Charges	13,907,280	13,550,282	15,997,581	356,998	2.6%
Interest Earnings	423,605	442,216	466,175	(18,611)	(4.4%)
Other Revenue	970,693	955,544	963,994	15,149	1.6%
Ex Gratia Rates Revenue	123,749	123,749	156,683	0	0.0%
Total (Excluding Rates)	21,787,961	17,185,824	21,605,720	4,602,138	
Expenditure from operating activities					
Employee Costs	(20,714,694)	(22,028,901)	(25,998,146)	1,314,207	6.3%
Materials and Contracts	(17,501,074)	(19,211,632)	(23,762,121)	1,710,558	9.8%
Utilities Charges	(1,617,856)	(1,687,980)	(2,026,443)	70,124	4.3%
Depreciation (Non-Current Assets)	(9,605,139)	(11,136,360)	(13,359,867)	1,531,221	15.9%
Interest Expenses	(229,335)	(235,160)	(282,193)	5,825	2.5%
Insurance Expenses	(677,037)	(670,756)	(674,525)	(6,281)	(0.9%)
Loss on Asset Disposal	(513,865)	(513,865)	(513,865)	0	0.0%
Other Expenditure	(1,280,983)	(1,659,530)	(1,977,450)	378,547	29.6%
Total	(52,139,983)	(57,144,185)	(68,594,612)	5,004,200	
Operating activities excluded					
Depreciation (Non-Current Assets)	9,605,139	11,136,360	13,359,867	(1,531,221)	(15.9%)
(Profit)/Loss on Asset Disposal	446,835	466,567	466,567	(19,732)	(4.4%)
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(227,928)	0	377,948	(227,928)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	195,502	0	160,911	195,502	100.0%
Total	10,019,548	11,602,927	13,346,885	(1,583,379)	
Amount attributable to operating activities	(16,789,884)	(24,812,844)	(30,099,417)	8,022,959	
Investing Activities					
Proceeds from Disposal of Assets	164,363	0	125,042	164,363	100.0%
Non-Operating Grants, Subsidies and Contributions	5,159,915	4,331,628	9,098,898	828,287	16.1%
Land Development Costs	0	0	(836,500)	0	
Land and Buildings New	(843,578)	(1,077,782)	(3,356,177)	234,205	(27.8%)
Land and Buildings Replacement	(705,605)	(637,720)	(1,883,527)	(67,886)	9.6%
Plant and Equipment New	(20,520)	0	0	(20,520)	100.0%
Plant and Equipment Replacement	(1,495,988)	(1,395,774)	(2,070,203)	(100,214)	6.7%
Furniture and Equipment	(184,211)	(834,300)	(1,084,300)	650,089	(352.9%)
Infrastructure Assets - Roads New	(1,766,728)	(2,468,916)	(6,804,319)	702,188	(39.7%)
Infrastructure Assets - Roads Renewal	(3,074,832)	(2,502,191)	(3,839,655)	(572,641)	18.6%
Infrastructure Assets - Drainage New	(276,259)	(323,119)	(401,196)	46,860	(17.0%)
Infrastructure Assets - Drainage Renewal	(666,017)	(884,081)	(1,259,563)	218,064	(32.7%)
Infrastructure Assets - Footpaths New	(210,883)	(226,771)	(297,209)	15,888	(7.5%)
Infrastructure Assets - Footpaths Renewal	(493,232)	(482,182)	(1,242,838)	(11,050)	2.2%
Infrastructure Assets - Car Parks New	(1,132,938)	(1,016,308)	(1,790,032)	(116,630)	10.3%
Infrastructure Assets - Car Parks Renewal	(293,288)	(390,057)	(815,456)	96,769	(33.0%)
Infrastructure Assets - Parks and Ovals New	(694,502)	(542,692)	(2,344,468)	(151,810)	21.9%
Infrastructure Assets - Parks and Ovals Renewal	(593,340)	(1,183,683)	(1,493,095)	590,343	(99.5%)
Infrastructure Assets - Capital Work-in progress	(2,018,824)	(1,857,605)	(3,892,967)	(161,219)	8.0%
Amounts attributable to investing activities	(9,146,467)	(11,491,552)	(24,187,564)	2,345,085	
Financing Activities					
Repayment of borrowings	(784,568)	(806,855)	(1,227,997)	22,287	2.8%
Self-Supporting Loan Principal	6,120	10,330	12,414	(4,210)	(68.8%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,214,992	1,594,180	5,035,518	(379,188)	(31.2%)
Transfers from cash backed reserves (restricted assets)	2,362,857	2,311,464	15,824,498	51,393	2.2%
Transfers to cash backed reserves (restricted assets)	(4,467,475)	(4,294,286)	(5,138,376)	(173,189)	(3.9%)
Amounts attributable to financing activities	(1,668,074)	(1,185,167)	14,706,057	(482,907)	
Surplus / (deficiency) before general rates	(27,504,426)	(37,489,563)	(39,580,924)	9,885,135	
Rate Revenue	39,808,150	39,692,151	39,659,218	115,999	0.3%
Net current assets at end of the period - surplus/(deficit)	12,203,723	2,202,588	78,294	10,001,134	82.0%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
STATUTORY REPORTING PROGRAM - FOR THE PERIOD ENDED 30 APRIL 2022**



	30-04-2022 YTD Actual (b) \$	30-04-2022 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	<u>3,542,590</u>	<u>3,542,590</u>	<u>3,542,590</u>	<u>0</u>	<u>0.0%</u>
Revenue from operating activities (excluding rates)					
Governance	18,513	17,500	17,500	1,013	5.5%
General Purpose Funding	3,786,235	1,712,526	3,096,542	2,073,709	54.8%
Law, Order and Public Safety	538,029	435,480	522,649	102,549	19.1%
Health	861,517	842,828	908,232	18,689	2.2%
Education and Welfare	73,128	25,610	30,750	47,518	65.0%
Community Amenities	11,523,503	11,398,530	13,992,315	124,973	1.1%
Recreation and Culture	1,264,975	1,191,452	1,420,055	73,523	5.8%
Transport	38,072	33,330	40,000	4,742	12.5%
Economic Services	370,700	282,730	288,350	87,970	23.7%
Other Property and Services	3,313,288	1,245,837	1,289,326	2,067,451	62.4%
Total (Excluding Rates)	<u>21,787,960</u>	<u>17,185,824</u>	<u>21,605,720</u>	<u>4,602,138</u>	
Expenditure from operating activities					
Governance	(2,654,028)	(2,726,098)	(3,205,154)	72,070	2.7%
General Purpose Funding	(627,864)	(589,428)	(702,177)	(38,436)	(6.1%)
Law, Order and Public Safety	(1,729,620)	(1,885,365)	(2,243,251)	155,745	9.0%
Health	(1,375,661)	(1,590,114)	(1,891,213)	214,453	15.6%
Education and Welfare	(277,804)	(342,548)	(401,830)	64,744	23.3%
Community Amenities	(12,532,656)	(13,884,377)	(17,114,713)	1,351,721	10.8%
Recreation and Culture	(14,917,978)	(18,653,061)	(22,231,008)	3,735,083	25.0%
Transport	(11,528,090)	(11,784,786)	(14,010,216)	256,696	2.2%
Economic Services	(929,412)	(1,116,170)	(1,321,351)	186,758	20.1%
Other Property and Services	(5,566,871)	(4,572,237)	(5,473,698)	(994,634)	(17.9%)
Total	<u>(52,139,983)</u>	<u>(57,144,185)</u>	<u>(68,594,612)</u>	<u>5,004,200</u>	
Operating activities excluded					
Depreciation (Non-Current Assets)	9,605,139	11,136,360	13,359,867	(1,531,221)	(15.9%)
(Profit)/Loss on Asset Disposal	446,835	466,567	466,567	(19,732)	(4.4%)
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(227,928)	0	377,948	(227,928)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	195,502	0	160,911	195,502	100.0%
Total	<u>10,019,548</u>	<u>11,602,927</u>	<u>13,346,885</u>	<u>(1,583,379)</u>	
Amount attributable to operating activities	<u>(16,789,885)</u>	<u>(24,812,844)</u>	<u>(30,099,417)</u>	<u>8,022,959</u>	
Investing Activities					
Proceeds from Disposal of Assets	164,363	0	125,042	164,363	100.0%
Non-operating grants, subsidies and contributions	5,159,915	4,331,628	9,098,898	828,287	16.1%
Land Development Costs	0	0	(836,500)	0	
Land and Buildings New	(843,578)	(1,077,782)	(3,356,177)	234,205	(27.8%)
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Plant and Equipment Replacement	(1,495,988)	(1,395,774)	(2,070,203)	(100,214)	6.7%
Furniture and Equipment	(184,211)	(834,300)	(1,084,300)	650,089	(352.9%)
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Amounts attributable to investing activities	<u>(9,146,467)</u>	<u>(11,491,552)</u>	<u>(24,187,564)</u>	<u>2,345,085</u>	
Financing Activities					
Self-Supporting Loan Principal Income	6,120	10,330	12,414	(4,210)	(68.8%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,214,992	1,594,180	5,035,518	(379,188)	(31.2%)
Transfers from cash backed reserves (restricted assets)	2,362,856	2,311,464	15,824,498	51,392	2.2%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(784,568)	(806,855)	(1,227,997)	22,287	2.8%
Transfers to cash backed reserves (restricted assets)	(4,467,475)	(4,294,286)	(5,138,376)	(173,189)	(3.9%)
Amounts attributable to financing activities	<u>(1,668,075)</u>	<u>(1,185,167)</u>	<u>14,706,057</u>	<u>(482,907)</u>	
Surplus / (deficiency) before general rates	<u>(27,604,427)</u>	<u>(37,489,563)</u>	<u>(39,580,924)</u>	<u>9,885,135</u>	
Rate Revenue	39,808,150	39,692,151	39,659,218	115,999	0.3%
Net current assets at end of the period - surplus/(deficit)	<u>12,203,723</u>	<u>2,202,588</u>	<u>78,294</u>	<u>10,001,134</u>	<u>82.0%</u>