STATE BY NATURE OR TY		ANCIAL ACTIVIT	Cityof Kalamunda		
	30-04-2022	30-04-2022			
	YTD Actual	YTD Budget	Annual	Var. \$	Var. %
	(b)	(a)	Budget	(b)-(a)	(b)-(a)/(b)
Not ourrent exects at start of financial year	\$	\$	\$	\$	%
Net current assets at start of financial year - surplus/(deficit)	3,542,590	3,542,590	3,542,590	0	0%
Suprov(denoty	3,542,590	3,542,590	3,542,590	0	0%
Revenue from operating activities (excluding					
rates) Operating Grants and Subsidies	3.506.917	4 242 000	4 690 040	0.400.040	co. c%/
Contributions, Reimbursements and Donations	2,788,686	1,312,999 753,735	1,680,949 2,293,039	2,193,918 2,034,951	62.6% 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) Expenditure from operating activities	21,787,961	17,185,824	21,605,720	4,602,138	
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 Loss on Asset Disposal	(677,037)	(670,756)	(674,525)	(6,281) 0	(0.9%)
Other Expenditure	(513,865) (1,280,983)	(513,865) (1,659,530)	(513,865) (1,977,450)	0 378,547	0.0% 29.6%
Total	(52,139,983)	(57,144,185)	(68,594,612)	5,004,200	23.078
Operating activities excluded	(02,100,000)	(01,111,100)	(00,001,012)	0,001,200	
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 Total	195,502 10,019,548	0 11,602,927	160,911 13,346,885	195,502 (1,583,379)	100.0%
Total	10,019,548	11,002,927	13,340,005	(1,585,579)	
Amount attributable to operating activities	(16,789,884)	(24,812,844)	(30,099,417)	8,022,959	
Investing Activities Proceeds from Disposal of Assets Non-Operating Grants, Subsidies and	164,363	0	125,042	164,363	100.0%
Contributions Land Development Costs	5,159,915 0	4,331,628 0	9,098,898	828,287	16.1%
Land and Buildings New	(843,578)	(1,077,782)	(836,500) (3,356,177)	0 234,205	(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 Infrastructure Assets - Drainage New	(3,074,832)	(2,502,191)	(3,839,655)	(572,641)	18.6%
Infrastructure Assets - Drainage New	(276,259) (666,017)	(323,119) (884,081)	(401,196) (1,259,563)	46,860 218,064	(17.0%) (32.7%)
Infrastructure Assets - Footpaths New	(210,883)	(226,771)	(1,239,303) (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)	(906 9EE)	(1 227 007)	22,287	2.8%
Self-Supporting Loan Principal	(784,568) 6,120	(806,855) 10,330	(1,227,997) 12,414	(4,210)	(68.8%)
Proceeds from new borrowings	0	0	200,000	(1,210)	(00.070)
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) Amounts attributable to financing activities	(4,467,475) (1,668,074)	(4,294,286) (1,185,167)	(5,138,376) 14,706,057	(173,189) (482,907)	(3.9%)
	(07.664.400)	(07 400 500)	(20 500 00 ()	0.005.465	
Surplus / (deficiency) before general rates	(27,604,426)	(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

STATEMENT OF FINANCIAL ACTIVITY Cityof									
STATUTORY REPOR				- 2022 Cityof Kalar	nunda				
					(195)N				
	30-04-2022 YTD	30-04-2022							
	Actual	YTD Budget	Annual	Var. \$	Var. %				
	(b)	(a)	Budget	(b)-(a)	(b)-(a)/(b)				
	\$	\$	\$	\$	%				
Net current assets at start of financial year - surplus/(deficit)	2 542 500	2 542 500	2 5 4 2 5 0 0	0	0.0%				
surplus/(deficit)	3,542,590 3,542,590	<u>3,542,590</u> 3,542,590	3,542,590 3,542,590	0	0.078				
Revenue from operating activities (excluding	-,,	-,,	-,,						
rates)									
Governance	18,513	17,500	17,500	1,013 2,073,709	5.5%				
General Purpose Funding Law, Order and Public Safety	3,786,235 538,029	1,712,526 435,480	3,096,542 522,649	2,073,709	54.8% 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 Transport	1,264,975 38,072	1,191,452	1,420,055	73,523 4,742	5.8% 12.5%				
Economic Services	370,700	33,330 282,730	40,000 288,350	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)	21,787,960	17,185,824	21,605,720	4,602,138					
Expenditure from operating activities Governance	(2,654,028)	(2,726,009)	(3,205,154)	70.070	0.70/				
General Purpose Funding	(2,654,028) (627,864)	(2,726,098) (589,428)	(3,205,154) (702,177)	72,070 (38,436)	2.7% (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 Recreation and Culture	(12,532,656) (14,917,978)	(13,884,377) (18,653,061)	(17,114,713) (22,231,008)	1,351,721 3,735,083	10.8% 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 Total	(5,566,871) (52,139,983)	(4,572,237)	(5,473,698)	(994,634) 5,004,200	(17.9%)				
Operating activities excluded	(32,139,983)	(57,144,185)	(68,594,612)	5,004,200					
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) Net Movement in Provisions / Contract Liabilities	0 (227,928)	0	(998,408) 377,948	0 (227,928)	100.0%				
Pensioners Deferred Rates Movement	(227,320)	0	(20,000)	(227,320)	100.078				
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	(16,789,885)	(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	4,331,020	(836,500)	020,207	10.176				
Land and Buildings New	(843,578)	(1,077,782)	(3,356,177)	234,205	(27.8%)				
Land and Buildings Replacement Plant and Equipment New	(705,605)	(637,720)	(1,883,527)	(67,886)	9.6%				
Plant and Equipment Replacement	(20,520) (1,495,988)	0 (1,395,774)	0 (2,070,203)	(20,520) (100,214)	100.0% 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 Infrastructure Assets - Drainage Renewal	(276,259) (666,017)	(323,119) (884,081)	(401,196) (1,259,563)	46,860 218,064	(17.0%) (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 Infrastructure Assets - Car Parks Renewal	(1,132,938)	(1,016,308)	(1,790,032)	(116,630)	10.3%				
Infrastructure Assets - Car Parks Renewal	(293,288) (694,502)	(390,057) (542,692)	(815,456) (2,344,468)	96,769 (151,810)	(33.0%) 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 Amounts attributable to investing activities	(2,018,824) (9,146,467)	(1,857,605)	(3,892,967)	(161,219)	8.0%				
Amounts attributable to investing activities	(9,140,407)	(11,491,552)	(24,187,564)	2,345,085					
Financing Activities									
Self-Supporting Loan Principal Income	6,120	10,330	12,414	(4,210)	(68.8%)				
Proceeds from new borrowings Capital (Developer) - Contributions	0 1,214,992	0 1,594,180	200,000 5,035,518	0 (379,188)	(31.2%)				
Transfers from cash backed reserves (restricted	1,214,552	1,004,100	0,000,010	(070,100)	(01.270)				
assets)	2,362,856	2,311,464	15,824,498	51,392	2.2%				
Capital Contributions and Grants Owing Repayment of borrowings	0 (784,568)	0 (806,855)	0	0	2.8%				
	(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	(1,668,075)	(1,185,167)	14,706,057	(482,907)					
Surplus / (deficiency) before general rates	(27,604,427)	(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 ATUTORY REPORTING PROGRAM - FOR THE PERIOD ENDED 30 APRIL 2