

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE FOR THE PERIOD ENDED 31 MARCH 2022



	31/03/2022 Y I D Actual (b) \$	31/03/2022 Y I D 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	1,335,876	1,285,797	1,680,949	50,079	3.7%
Contributions, Reimbursements and Donations	2,557,127	518,047	2,293,039	2,039,080	79.7%
Profit on Asset Disposal	53,717	47,298	47,298	6,419	11.9%
Fees and Charges	12,618,581	12,326,988	15,997,581	291,593	2.3%
Interest Earnings	405,400	388,706	466,175	16,694	4.1%
Other Revenue	963,705	951,329	963,994	12,376	1.3%
Ex Gratia Rates Revenue	123,749	123,749	156,683	0	0.0%
Total (Excluding Rates)	18,058,156	15,641,915	21,605,720	2,416,242	
Expenditure from operating activities					
Employee Costs	(18,859,334)	(20,080,636)	(25,998,146)	1,221,302	6.5%
Materials and Contracts	(16,213,460)	(18,976,235)	(23,762,121)	2,762,775	17.0%
Utilities Charges	(1,483,218)	(1,519,293)	(2,026,443)	36,075	2.4%
Depreciation (Non-Current Assets)	(8,640,414)	(10,024,724)	(13,359,867)	1,384,310	16.0%
Interest Expenses	(207,478)	(211,644)	(282,193)	4,166	2.0%
Insurance Expenses	(677,037)	(668,941)	(674,525)	(8,096)	(1.2%)
Loss on Asset Disposal	(513,865)	(513,865)	(513,865)	0	0.0%
Other Expenditure	(1,280,887)	(1,500,577)	(1,977,450)	219,690	17.2%
Total	(47,875,691)	(53,495,916)	(68,594,612)	5,620,223	
Operating activities excluded					
Depreciation (Non-Current Assets)	8,640,414	10,024,724	13,359,867	(1,384,310)	(16.0%)
(Profit)/Loss on Asset Disposal	460,148	466,567	466,567	(6,419)	(1.4%)
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(206,609)	0	377,948	(206,609)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	160,911	0	160,911	160,911	100.0%
Total	9,054,865	10,491,291	13,346,885	(1,436,426)	
Amount attributable to operating activities	(17,220,081)	(23,820,120)	(30,099,417)	6,600,038	
Investing Activities					
Proceeds from Disposal of Assets	125,042	0	125,042	125,042	100.0%
Non-Operating Grants, Subsidies and Contributions	4,445,688	3,727,883	9,098,898	717,805	16.1%
Land Development Costs	0	0	(836,500)	0	
Land and Buildings New	(603,972)	(808,723)	(3,356,177)	204,750	(33.9%)
Land and Buildings Replacement	(671,507)	(602,227)	(1,883,527)	(69,280)	10.3%
Plant and Equipment New	(20,520)	0	0	(20,520)	100.0%
Plant and Equipment Replacement	(1,377,375)	(1,268,060)	(2,070,203)	(109,315)	7.9%
Furniture and Equipment	(98,457)	(834,300)	(1,084,300)	735,843	(747.4%)
Infrastructure Assets - Roads New	(1,318,808)	(1,722,014)	(6,804,319)	403,206	(30.6%)
Infrastructure Assets - Roads Renewal	(2,938,799)	(2,440,058)	(3,839,655)	(498,741)	17.0%
Infrastructure Assets - Drainage New	(267,406)	(300,851)	(401,196)	33,445	(12.5%)
Infrastructure Assets - Drainage Renewal	(381,511)	(547,057)	(1,259,563)	165,545	(43.4%)
Infrastructure Assets - Footpaths New	(190,386)	(226,771)	(297,209)	36,385	(19.1%)
Infrastructure Assets - Footpaths Renewal	(490,819)	(463,807)	(1,242,838)	(27,012)	5.5%
Infrastructure Assets - Car Parks New	(727,724)	(454,601)	(1,790,032)	(273,123)	37.5%
Infrastructure Assets - Car Parks Renewal	(104,263)	(90,060)	(815,456)	(14,203)	13.6%
Infrastructure Assets - Parks and Ovals New	(498,402)	(348,750)	(2,344,468)	(149,652)	30.0%
Infrastructure Assets - Parks and Ovals Renewal	(466,497)	(550,263)	(1,493,095)	83,767	(18.0%)
Infrastructure Assets - Capital Work-in progress	(2,009,778)	(1,857,605)	(3,892,967)	(152,173)	7.6%
Amounts attributable to investing activities	(7,595,496)	(8,787,265)	(24,187,564)	1,191,769	
Financing Activities					
Repayment of borrowings	(738,040)	(667,057)	(1,227,997)	(70,983)	(9.6%)
Self-Supporting Loan Principal	6,120	9,297	12,414	(3,177)	(51.9%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,214,992	1,434,762	5,035,518	(219,770)	(18.1%)
Transfers from cash backed reserves (restricted assets)	2,161,147	4,221,069	15,824,498	(2,059,922)	(95.3%)
Transfers to cash backed reserves (restricted assets)	(4,246,547)	(2,680,331)	(5,138,376)	(1,566,216)	(36.9%)
Amounts attributable to financing activities	(1,602,328)	2,317,740	14,706,057	(3,920,068)	
Surplus / (deficiency) before general rates	(26,417,905)	(30,289,645)	(39,580,924)	3,871,739	
Rate Revenue	39,776,899	39,692,151	39,659,218	84,748	0.2%
Net current assets at end of the period - surplus/(deficit)	13,358,993	9,402,507	78,294	3,956,487	29.6%

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



	31/03/2022 YTD Actual (b) \$	31/03/2022 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	0.0%
	3,542,590	3,542,590	3,542,590	0	
Revenue from operating activities (excluding rates)					
Governance	18,513	17,500	17,500	1,013	5.5%
General Purpose Funding	1,676,749	1,651,406	3,096,542	25,343	1.5%
Law, Order and Public Safety	461,334	391,932	522,649	69,402	15.0%
Health	837,643	810,211	908,232	27,432	3.3%
Education and Welfare	69,991	23,049	30,750	46,942	67.1%
Community Amenities	10,225,891	10,136,277	13,992,315	89,614	0.9%
Recreation and Culture	1,131,178	1,077,472	1,420,055	53,706	4.7%
Transport	9,585	29,997	40,000	(20,412)	(213.0%)
Economic Services	348,703	279,957	288,350	68,746	19.7%
Other Property and Services	3,278,568	1,224,113	1,289,326	2,054,455	62.7%
Total (Excluding Rates)	18,058,156	15,641,915	21,605,720	2,416,242	
Expenditure from operating activities					
Governance	(2,445,511)	(2,486,867)	(3,205,154)	41,356	1.7%
General Purpose Funding	(567,727)	(533,093)	(702,177)	(34,634)	(6.1%)
Law, Order and Public Safety	(1,568,229)	(1,706,562)	(2,243,251)	138,333	8.8%
Health	(1,243,330)	(1,439,728)	(1,891,213)	196,398	15.8%
Education and Welfare	(260,139)	(313,042)	(401,830)	52,903	20.3%
Community Amenities	(11,487,776)	(13,617,189)	(17,114,713)	2,129,413	18.5%
Recreation and Culture	(13,442,037)	(16,888,956)	(22,231,008)	3,446,919	25.6%
Transport	(10,453,901)	(10,850,314)	(14,010,216)	396,413	3.8%
Economic Services	(853,131)	(1,013,712)	(1,321,351)	160,581	18.8%
Other Property and Services	(5,553,911)	(4,646,452)	(5,473,698)	(907,459)	(16.3%)
Total	(47,875,691)	(53,495,916)	(68,594,612)	5,620,223	
Operating activities excluded					
Depreciation (Non-Current Assets)	8,640,414	10,024,724	13,359,867	(1,384,310)	(16.0%)
(Profit)/Loss on Asset Disposal	460,148	466,567	466,567	(6,419)	(1.4%)
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(206,609)	0	377,948	(206,609)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	160,911	0	160,911	160,911	100.0%
Total	9,054,865	10,491,291	13,346,885	(1,436,426)	
Amount attributable to operating activities	(17,220,081)	(23,820,120)	(30,099,417)	6,600,038	
Investing Activities					
Proceeds from Disposal of Assets	125,042	0	125,042	125,042	100.0%
Non-operating grants, subsidies and contributions	4,445,688	3,727,883	9,098,898	717,805	16.1%
Land Development Costs	0	0	(836,500)	0	
Land and Buildings New	(603,972)	(808,723)	(3,356,177)	204,750	(33.9%)
Land and Buildings Replacement	(671,507)	(602,227)	(1,883,527)	(69,280)	10.3%
Plant and Equipment New	(20,520)	0	0	(20,520)	100.0%
Plant and Equipment Replacement	(1,377,375)	(1,268,060)	(2,070,203)	(109,315)	7.9%
Furniture and Equipment	(98,457)	(834,300)	(1,084,300)	735,843	(747.4%)
Infrastructure Assets - Roads New	(1,318,808)	(1,722,014)	(6,804,319)	403,206	(30.6%)
Infrastructure Assets - Roads Renewal	(2,938,799)	(2,440,058)	(3,839,655)	(498,741)	17.0%
Infrastructure Assets - Drainage New	(267,406)	(300,851)	(401,196)	33,445	(12.5%)
Infrastructure Assets - Drainage Renewal	(381,511)	(547,057)	(1,259,563)	165,545	(43.4%)
Infrastructure Assets - Footpaths New	(190,386)	(226,771)	(297,209)	36,385	(19.1%)
Infrastructure Assets - Footpaths Renewal	(490,819)	(463,807)	(1,242,838)	(27,012)	5.5%
Infrastructure Assets - Car Parks New	(727,724)	(454,601)	(1,790,032)	(273,123)	37.5%
Infrastructure Assets - Car Parks Renewal	(104,263)	(90,060)	(815,456)	(14,203)	13.6%
Infrastructure Assets - Parks and Ovals New	(498,402)	(348,750)	(2,344,468)	(149,652)	30.0%
Infrastructure Assets - Parks and Ovals Renewal	(466,497)	(550,263)	(1,493,095)	83,767	(18.0%)
Infrastructure Assets - Capital Work-in progress	(2,009,778)	(1,857,605)	(3,892,967)	(152,173)	7.6%
Amounts attributable to investing activities	(7,595,496)	(8,787,265)	(24,187,564)	1,191,769	
Financing Activities					
Self-Supporting Loan Principal Income	6,120	9,297	12,414	(3,177)	(51.9%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	1,214,992	1,434,762	5,035,518	(219,770)	(18.1%)
Transfers from cash backed reserves (restricted assets)	2,161,146	4,221,069	15,824,498	(2,059,923)	(95.3%)
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(738,040)	(667,057)	(1,227,997)	(70,983)	(9.6%)
Transfers to cash backed reserves (restricted assets)	(4,246,547)	(2,680,331)	(5,138,376)	(1,566,216)	(36.9%)
Amounts attributable to financing activities	(1,602,329)	2,317,740	14,706,057	(3,920,068)	
Surplus / (deficiency) before general rates	(26,417,906)	(30,289,645)	(39,580,924)	3,871,739	
Rate Revenue	39,776,899	39,692,151	39,659,218	84,748	0.2%
Net current assets at end of the period - surplus/(deficit)	13,358,993	9,402,507	78,294	3,956,487	29.6%