

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



	31-05-2022	31-05-2022			
	YTD	YTD	Annual	Var. \$	Var. %
	Actual	Budget	Budget	(b)-(a)	(b)-(a)/(b)
	(b)	(a)	\$	\$	%
	\$	\$	\$	\$	%
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	3,825,678	1,653,688	1,680,949	2,171,990	56.8%
Contributions, Reimbursements and Donations	3,093,274	1,258,673	2,293,039	1,834,601	59.3%
Profit on Asset Disposal	67,861	47,298	47,298	20,563	30.3%
Fees and Charges	15,321,505	14,773,576	15,997,581	547,929	3.6%
Interest Earnings	462,706	454,180	466,175	8,526	1.8%
Other Revenue	975,155	959,759	963,994	15,396	1.6%
Ex Gratia Rates Revenue	123,749	123,749	156,683	0	0.0%
Total (Excluding Rates)	23,869,928	19,270,924	21,605,720	4,599,005	
Expenditure from operating activities					
Employee Costs	(22,783,650)	(24,012,147)	(25,998,146)	1,228,497	5.4%
Materials and Contracts	(19,419,854)	(20,853,132)	(23,762,121)	1,433,278	7.4%
Utilities Charges	(1,803,311)	(1,856,667)	(2,026,443)	53,356	3.0%
Depreciation (Non-Current Assets)	(11,351,473)	(12,247,996)	(13,359,867)	896,523	7.9%
Interest Expenses	(252,332)	(258,676)	(282,193)	6,344	2.5%
Insurance Expenses	(677,822)	(672,571)	(674,525)	(5,251)	(0.8%)
Loss on Asset Disposal	(596,674)	(513,865)	(513,865)	(82,809)	(13.9%)
Other Expenditure	(1,293,940)	(1,818,483)	(1,977,450)	524,543	40.5%
Total	(58,179,055)	(62,233,538)	(68,594,612)	4,054,481	
Operating activities excluded					
Depreciation (Non-Current Assets)	11,351,473	12,247,996	13,359,867	(896,523)	(7.9%)
(Profit)/Loss on Asset Disposal	528,813	466,567	466,567	62,246	11.8%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(177,926)	0	377,948	(177,926)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	195,502	0	160,911	195,502	100.0%
Total	11,897,863	12,714,563	13,346,885	(816,700)	
Amount attributable to operating activities	(18,868,675)	(26,705,461)	(30,099,417)	7,836,785	
Investing Activities					
Proceeds from Disposal of Assets	1,938,128	0	125,042	1,938,128	100.0%
Non-Operating Grants, Subsidies and Contributions	9,030,546	4,465,373	9,098,898	4,565,173	50.6%
Land Held for Resale	0	0	0	0	
Land Development Costs	0	0	(836,500)	0	
Land and Buildings New	(1,135,185)	(1,252,282)	(3,356,177)	117,098	(10.3%)
Land and Buildings Replacement	(866,330)	(1,153,198)	(1,883,527)	286,868	(33.1%)
Plant and Equipment New	(20,520)	0	0	(20,520)	100.0%
Plant and Equipment Replacement	(1,864,988)	(1,523,488)	(2,070,203)	(341,500)	18.3%
Furniture and Equipment	(208,991)	(834,300)	(1,084,300)	625,309	(299.2%)
Infrastructure Assets - Roads New	(4,339,525)	(3,247,811)	(6,804,319)	(1,091,715)	25.2%
Infrastructure Assets - Roads Renewal	(3,150,094)	(3,187,617)	(3,839,655)	37,523	(1.2%)
Infrastructure Assets - Drainage New	(1,780,911)	(373,111)	(401,196)	(1,407,800)	79.0%
Infrastructure Assets - Drainage Renewal	(1,025,102)	(1,165,469)	(1,259,563)	140,367	(13.7%)
Infrastructure Assets - Footpaths New	(232,207)	(297,209)	(297,209)	65,002	(28.0%)
Infrastructure Assets - Footpaths Renewal	(502,583)	(566,438)	(1,242,838)	63,856	(12.7%)
Infrastructure Assets - Car Parks New	(1,305,239)	(1,528,276)	(1,790,032)	223,037	(17.1%)
Infrastructure Assets - Car Parks Renewal	(366,551)	(809,516)	(815,456)	442,965	(120.8%)
Infrastructure Assets - Parks and Ovals New	(988,347)	(1,112,628)	(2,344,468)	124,281	(12.6%)
Infrastructure Assets - Parks and Ovals Renewal	(1,125,478)	(1,329,339)	(1,493,095)	203,862	(18.1%)
Infrastructure Assets - Capital Work-in progress	(2,028,569)	(1,857,605)	(3,892,967)	(170,964)	8.4%
Amounts attributable to investing activities	(9,971,945)	(15,772,915)	(24,187,564)	5,800,970	
Financing Activities					
Repayment of borrowings	(1,049,809)	(1,131,747)	(1,227,997)	81,938	7.8%
Self-Supporting Loan Principal	12,414	11,363	12,414	1,051	8.5%
Proceeds from new borrowings	200,000	200,000	200,000	0	0.0%
Capital (Developer) - Contributions	1,214,992	1,753,598	5,035,518	(538,606)	(44.3%)
Transfers from cash backed reserves (restricted assets)	2,376,778	2,311,464	15,824,498	65,314	2.7%
Transfers to cash backed reserves (restricted assets)	(4,475,482)	(4,457,279)	(5,138,376)	(18,203)	(0.4%)
Amounts attributable to financing activities	(1,721,107)	(1,312,601)	14,706,057	(408,506)	
Surplus / (deficiency) before general rates	(30,561,727)	(43,790,977)	(39,580,924)	13,229,248	
Rate Revenue	39,802,072	39,692,151	39,659,218	109,921	0.3%
Net current assets at end of the period - surplus/(deficit)	9,240,344	(4,098,826)	78,294	13,339,169	144.4%

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



	31-05-2022 YTD Actual (b) \$	31-05-2022 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%
Revenue from operating activities (excluding rates)					
Governance	18,513	17,500	17,500	1,013	5.5%
General Purpose Funding	4,139,928	2,045,587	3,096,542	2,094,341	50.6%
Law, Order and Public Safety	559,352	479,028	522,649	80,324	14.4%
Health	885,784	875,445	908,232	10,339	1.2%
Education and Welfare	79,205	28,171	30,750	51,034	64.4%
Community Amenities	12,875,936	12,930,033	13,992,315	(54,097)	(0.4%)
Recreation and Culture	1,479,087	1,305,432	1,420,055	173,655	11.7%
Transport	38,072	36,663	40,000	1,409	3.7%
Economic Services	431,668	285,503	288,350	146,165	33.9%
Other Property and Services	3,362,382	1,267,561	1,289,326	2,094,821	62.3%
Total (Excluding Rates)	23,869,927	19,270,924	21,605,720	4,599,005	
Expenditure from operating activities					
Governance	(2,901,703)	(2,965,329)	(3,205,154)	63,626	2.2%
General Purpose Funding	(650,917)	(645,754)	(702,177)	(5,163)	(0.8%)
Law, Order and Public Safety	(1,894,366)	(2,064,163)	(2,243,251)	169,797	9.0%
Health	(1,538,906)	(1,740,534)	(1,891,213)	201,628	13.1%
Education and Welfare	(297,205)	(372,054)	(401,830)	74,849	25.2%
Community Amenities	(14,338,020)	(15,144,643)	(17,114,713)	806,623	5.6%
Recreation and Culture	(16,841,483)	(20,404,511)	(22,231,008)	3,563,028	21.2%
Transport	(13,684,712)	(12,897,155)	(14,010,216)	(787,557)	(5.8%)
Economic Services	(1,024,567)	(1,218,628)	(1,321,351)	194,061	18.9%
Other Property and Services	(5,007,177)	(4,780,766)	(5,473,698)	(226,411)	(4.5%)
Total	(58,179,055)	(62,233,538)	(68,594,612)	4,054,481	
Operating activities excluded					
Depreciation (Non-Current Assets)	11,351,473	12,247,996	13,359,867	(896,523)	(7.9%)
(Profit)/Loss on Asset Disposal	528,813	466,567	466,567	62,246	11.8%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(177,926)	0	377,948	(177,926)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	195,502	0	160,911	195,502	100.0%
Total	11,897,863	12,714,563	13,346,885	(816,700)	
Amount attributable to operating activities	(18,868,675)	(26,705,461)	(30,099,417)	7,836,785	
Investing Activities					
Proceeds from Disposal of Assets	1,938,128	0	125,042	1,938,128	100.0%
Non-operating grants, subsidies and contributions	9,030,546	4,465,373	9,098,898	4,565,173	50.6%
Land Development Costs	0	0	(836,500)	0	
Land and Buildings New	(1,135,185)	(1,252,282)	(3,356,177)	117,098	(10.3%)
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Infrastructure Assets - Roads Renewal	(3,150,094)	(3,187,617)	(3,839,655)	37,523	(1.2%)
Infrastructure Assets - Drainage New	(1,780,911)	(373,111)	(401,196)	(1,407,800)	79.0%
Infrastructure Assets - Drainage Renewal	(1,025,102)	(1,165,469)	(1,259,563)	140,367	(13.7%)
Infrastructure Assets - Footpaths New	(232,207)	(297,209)	(297,209)	65,002	(28.0%)
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Infrastructure Assets - Capital Work-in progress	(2,028,569)	(1,857,605)	(3,892,967)	(170,964)	8.4%
Amounts attributable to investing activities	(9,971,945)	(15,772,915)	(24,187,564)	5,800,970	
Financing Activities					
Self-Supporting Loan Principal Income	12,414	11,363	12,414	1,051	8.5%
Proceeds from new borrowings	200,000	200,000	200,000	0	
Capital (Developer) - Contributions	1,214,992	1,753,598	5,035,518	(538,606)	(44.3%)
Transfers from cash backed reserves (restricted assets)	2,376,778	2,311,464	15,824,498	65,314	2.7%
Repayment of borrowings	(1,049,809)	(1,131,747)	(1,227,997)	81,938	7.8%
Transfers to cash backed reserves (restricted assets)	(4,475,482)	(4,457,279)	(5,138,376)	(18,203)	(0.4%)
Amounts attributable to financing activities	(1,721,108)	(1,312,601)	14,706,057	(408,506)	
Surplus / (deficiency) before general rates	(30,561,728)	(43,790,977)	(39,580,924)	13,229,248	
Rate Revenue	39,802,072	39,692,151	39,659,218	109,921	0.3%
Net current assets at end of the period - surplus/(deficit)	9,240,344	(4,098,826)	78,294	13,339,169	144.4%