

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022



| | 30/06/2022 YTD Actual (b) \$ | 30/06/2022 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 | 3,917,795 | 1,680,949 | 1,680,949 | 2,236,846 | 57.1% |
| Contributions, Reimbursements and Donations | 3,199,466 | 2,293,039 | 2,293,039 | 906,427 | 28.3% |
| Profit on Asset Disposal | 69,409 | 47,298 | 47,298 | 22,111 | 31.9% |
| Fees and Charges | 16,786,346 | 15,997,581 | 15,997,581 | 788,765 | 4.7% |
| Interest Earnings | 497,523 | 466,175 | 466,175 | 31,348 | 6.3% |
| Other Revenue | 977,568 | 963,994 | 963,994 | 13,574 | 1.4% |
| Ex Gratia Rates Revenue | 123,749 | 156,683 | 156,683 | (32,934) | (26.6%) |
| Total (Excluding Rates) | 25,571,857 | 21,605,720 | 21,605,720 | 3,966,138 | |
| Expenditure from operating activities | | | | | |
| Employee Costs | (25,121,061) | (25,998,146) | (25,998,146) | 877,085 | 3.5% |
| Materials and Contracts | (22,059,583) | (23,762,121) | (23,762,121) | 1,702,538 | 7.7% |
| Utilities Charges | (1,954,853) | (2,026,443) | (2,026,443) | 71,590 | 3.7% |
| Depreciation (Non-Current Assets) | (11,691,734) | (13,359,867) | (13,359,867) | 1,668,133 | 14.3% |
| Interest Expenses | (274,361) | (282,193) | (282,193) | 7,832 | 2.9% |
| Insurance Expenses | (677,822) | (674,525) | (674,525) | (3,297) | (0.5%) |
| Loss on Asset Disposal | (596,674) | (513,865) | (513,865) | (82,809) | (13.9%) |
| Other Expenditure | (1,444,936) | (1,977,450) | (1,977,450) | 532,514 | 36.9% |
| Total | (63,821,024) | (68,594,612) | (68,594,612) | 4,773,586 | |
| Operating activities excluded | | | | | |
| Depreciation (Non-Current Assets) | 11,691,734 | 13,359,867 | 13,359,867 | (1,668,133) | (14.3%) |
| (Profit)/Loss on Asset Disposal | 527,265 | 466,567 | 466,567 | 60,698 | 11.5% |
| EMRC Contribution (Non-cash) | 0 | (998,408) | (998,408) | 998,408 | (100.0%) |
| Net Movement in Provisions / Contract Liabilities | (97,427) | 377,948 | 377,948 | (475,375) | 487.9% |
| Pensioners Deferred Rates Movement | 0 | (20,000) | (20,000) | 20,000 | (100.0%) |
| Asset exchange valuation | 195,502 | 160,911 | 160,911 | 34,591 | 17.7% |
| Total | 12,317,075 | 13,346,885 | 13,346,885 | (1,029,810) | |
| Amount attributable to operating activities | (22,389,503) | (30,099,417) | (30,099,417) | 7,709,913 | |
| Investing Activities | | | | | |
| Proceeds from Disposal of Assets | 1,938,128 | 125,042 | 125,042 | 1,813,086 | 93.5% |
| Non-Operating Grants, Subsidies and Contributions | 9,606,352 | 9,098,898 | 9,098,898 | 507,454 | 5.3% |
| Land Development Costs | 0 | (836,500) | (836,500) | 836,500 | (100.0%) |
| Land and Buildings New | (1,292,198) | (3,356,177) | (3,356,177) | 2,063,979 | (159.7%) |
| Land and Buildings Replacement | (939,063) | (1,883,527) | (1,883,527) | 944,465 | (100.6%) |
| Plant and Equipment New | (20,520) | 0 | 0 | (20,520) | 100.0% |
| Plant and Equipment Replacement | (1,982,305) | (2,070,203) | (2,070,203) | 87,898 | (4.4%) |
| Furniture and Equipment | (213,166) | (1,084,300) | (1,084,300) | 871,134 | (408.7%) |
| Infrastructure Assets - Roads New | (4,900,434) | (6,804,319) | (6,804,319) | 1,903,885 | (38.9%) |
| Infrastructure Assets - Roads Renewal | (3,147,674) | (3,839,655) | (3,839,655) | 691,981 | (22.0%) |
| Infrastructure Assets - Drainage New | (1,782,636) | (401,196) | (401,196) | (1,381,440) | 77.5% |
| Infrastructure Assets - Drainage Renewal | (1,050,785) | (1,259,563) | (1,259,563) | 208,778 | (19.9%) |
| Infrastructure Assets - Footpaths New | (232,207) | (297,209) | (297,209) | 65,002 | (28.0%) |
| Infrastructure Assets - Footpaths Renewal | (503,812) | (1,242,838) | (1,242,838) | 739,026 | (146.7%) |
| Infrastructure Assets - Car Parks New | (1,819,854) | (1,790,032) | (1,790,032) | (29,822) | 1.6% |
| Infrastructure Assets - Car Parks Renewal | (459,413) | (815,456) | (815,456) | 356,043 | (77.5%) |
| Infrastructure Assets - Parks and Ovals New | (1,514,122) | (2,344,468) | (2,344,468) | 830,346 | (54.8%) |
| Infrastructure Assets - Parks and Ovals Renewal | (1,165,498) | (1,493,095) | (1,493,095) | 327,597 | (28.1%) |
| Infrastructure Assets - Capital Work-in progress | (2,085,499) | (3,892,967) | (3,892,967) | 1,807,468 | (86.7%) |
| Amounts attributable to investing activities | (11,564,706) | (24,187,564) | (24,187,564) | 12,622,859 | |
| Financing Activities | | | | | |
| Repayment of borrowings | (1,228,737) | (1,227,997) | (1,227,997) | (740) | (0.1%) |
| Self-Supporting Loan Principal | 12,414 | 12,414 | 12,414 | 0 | 0.0% |
| Proceeds from new borrowings | 200,000 | 200,000 | 200,000 | 0 | 0.0% |
| Capital (Developer) - Contributions | 1,214,992 | 5,035,518 | 5,035,518 | (3,820,527) | (314.4%) |
| Transfers from cash backed reserves (restricted assets) | 10,316,446 | 15,824,498 | 15,824,498 | (5,508,052) | (53.4%) |
| Transfers to cash backed reserves (restricted assets) | (11,162,329) | (5,138,376) | (5,138,376) | (6,023,953) | (54.0%) |
| Amounts attributable to financing activities | (647,214) | 14,706,057 | 14,706,057 | (15,353,272) | |
| Surplus / (deficiency) before general rates | (34,601,423) | (39,580,924) | (39,580,924) | 4,979,499 | |
| Rate Revenue | 39,802,051 | 39,659,218 | 39,659,218 | 142,833 | 0.4% |
| Net current assets at end of the period - surplus/(deficit) | 5,200,627 | 78,294 | 78,294 | 5,122,332 | 98.5% |

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE YEAR ENDED 30 JUNE 2022



| | 30/06/2022 YTD Actual (b) \$ | 30/06/2022 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 | 4,223,650 | 2,098,134 | 3,096,542 | 2,125,516 | 50.3% |
| Law, Order and Public Safety | 583,454 | 522,649 | 522,649 | 60,805 | 10.4% |
| Health | 910,140 | 908,232 | 908,232 | 1,908 | 0.2% |
| Education and Welfare | 82,585 | 30,750 | 30,750 | 51,835 | 62.8% |
| Community Amenities | 14,086,176 | 13,992,315 | 13,992,315 | 93,861 | 0.7% |
| Recreation and Culture | 1,742,524 | 1,420,055 | 1,420,055 | 322,469 | 18.5% |
| Transport | 38,072 | 40,000 | 40,000 | (1,928) | (5.1%) |
| Economic Services | 458,906 | 288,350 | 288,350 | 170,556 | 37.2% |
| Other Property and Services | 3,427,836 | 2,287,734 | 1,289,326 | 1,140,102 | 33.3% |
| Total (Excluding Rates) | 25,571,857 | 21,605,720 | 21,605,720 | 3,966,138 | |
| Expenditure from operating activities | | | | | |
| Governance | (3,160,280) | (3,205,154) | (3,205,154) | 44,874 | 1.4% |
| General Purpose Funding | (745,837) | (702,177) | (702,177) | (43,660) | (5.9%) |
| Law, Order and Public Safety | (2,092,488) | (2,243,251) | (2,243,251) | 150,763 | 7.2% |
| Health | (1,722,079) | (1,891,213) | (1,891,213) | 169,134 | 9.8% |
| Education and Welfare | (324,955) | (401,830) | (401,830) | 76,875 | 23.7% |
| Community Amenities | (16,033,566) | (17,114,713) | (17,114,713) | 1,081,147 | 6.7% |
| Recreation and Culture | (18,760,958) | (22,231,008) | (22,231,008) | 3,470,050 | 18.5% |
| Transport | (14,308,820) | (14,010,216) | (14,010,216) | (298,604) | (2.1%) |
| Economic Services | (1,161,257) | (1,321,351) | (1,321,351) | 160,094 | 13.8% |
| Other Property and Services | (5,510,785) | (5,473,698) | (5,473,698) | (37,087) | (0.7%) |
| Total | (63,821,024) | (68,594,612) | (68,594,612) | 4,773,586 | |
| Operating activities excluded | | | | | |
| Depreciation (Non-Current Assets) | 11,691,734 | 13,359,867 | 13,359,867 | (1,668,133) | (14.3%) |
| (Profit)/Loss on Asset Disposal | 527,265 | 466,567 | 466,567 | 60,698 | 11.5% |
| EMRC Contribution (Non-cash) | 0 | (998,408) | (998,408) | 998,408 | (100.0%) |
| Deferred Loan (non-current) FUSC | 0 | 0 | 0 | 0 | |
| Net Movement in Provisions / Contract Liabilities | (97,427) | 377,948 | 377,948 | (475,375) | 487.9% |
| Pensioners Deferred Rates Movement | 0 | (20,000) | (20,000) | 20,000 | (100.0%) |
| Asset exchange valuation | 195,502 | 160,911 | 160,911 | 34,591 | 17.7% |
| Total | 12,317,075 | 13,346,885 | 13,346,885 | (1,029,810) | |
| Amount attributable to operating activities | (22,389,503) | (30,099,417) | (30,099,417) | 7,709,913 | |
| Investing Activities | | | | | |
| Proceeds from Disposal of Assets | 1,938,128 | 125,042 | 125,042 | 1,813,086 | 93.5% |
| Non-operating grants, subsidies and contributions | 9,606,352 | 9,098,898 | 9,098,898 | 507,454 | 5.3% |
| Land Development Costs | 0 | (836,500) | (836,500) | 836,500 | (100.0%) |
| Land and Buildings New | (1,292,198) | (3,356,177) | (3,356,177) | 2,063,979 | (159.7%) |
| Land and Buildings Replacement | (939,063) | (1,883,527) | (1,883,527) | 944,465 | (100.6%) |
| Plant and Equipment New | (20,520) | 0 | 0 | (20,520) | 100.0% |
| Plant and Equipment Replacement | (1,982,305) | (2,070,203) | (2,070,203) | 87,898 | (4.4%) |
| Furniture and Equipment | (213,166) | (1,084,300) | (1,084,300) | 871,134 | (408.7%) |
| Infrastructure Assets - Roads New | (4,900,434) | (6,804,319) | (6,804,319) | 1,903,885 | (38.9%) |
| Infrastructure Assets - Roads Renewal | (3,147,674) | (3,839,655) | (3,839,655) | 691,981 | (22.0%) |
| Infrastructure Assets - Drainage New | (1,782,636) | (401,196) | (401,196) | (1,381,440) | 77.5% |
| Infrastructure Assets - Drainage Renewal | (1,050,785) | (1,259,563) | (1,259,563) | 208,778 | (19.9%) |
| Infrastructure Assets - Footpaths New | (232,207) | (297,209) | (297,209) | 65,002 | (28.0%) |
| Infrastructure Assets - Footpaths Renewal | (503,812) | (1,242,838) | (1,242,838) | 739,026 | (146.7%) |
| Infrastructure Assets - Car Parks New | (1,819,854) | (1,790,032) | (1,790,032) | (29,823) | 1.6% |
| Infrastructure Assets - Car Parks Renewal | (459,413) | (815,456) | (815,456) | 356,043 | (77.5%) |
| Infrastructure Assets - Parks and Ovals New | (1,514,122) | (2,344,468) | (2,344,468) | 830,346 | (54.8%) |
| Infrastructure Assets - Parks and Ovals Renewal | (1,165,498) | (1,493,095) | (1,493,095) | 327,597 | (28.1%) |
| Infrastructure Assets - Capital Work-in progress | (2,085,499) | (3,892,967) | (3,892,967) | 1,807,468 | (86.7%) |
| Amounts attributable to investing activities | (11,564,706) | (24,187,564) | (24,187,564) | 12,622,859 | |
| Financing Activities | | | | | |
| Self-Supporting Loan Principal Income | 12,414 | 12,414 | 12,414 | 0 | 0.0% |
| Proceeds from new borrowings | 200,000 | 200,000 | 200,000 | 0 | |
| Capital (Developer) - Contributions | 1,214,992 | 5,035,518 | 5,035,518 | (3,820,527) | (314.4%) |
| Transfers from cash backed reserves (restricted assets) | 10,316,445 | 15,824,498 | 15,824,498 | (5,508,053) | (53.4%) |
| Capital Contributions and Grants Owing | 0 | 0 | 0 | 0 | |
| Repayment of borrowings | (1,228,737) | (1,227,997) | (1,227,997) | (740) | (0.1%) |
| Transfers to cash backed reserves (restricted assets) | (11,162,329) | (5,138,376) | (5,138,376) | (6,023,953) | (54.0%) |
| Amounts attributable to financing activities | (647,216) | 14,706,057 | 14,706,057 | (15,353,272) | |
| Surplus / (deficiency) before general rates | (34,601,425) | (39,580,924) | (39,580,924) | 4,979,498 | |
| Rate Revenue | 39,802,051 | 39,659,218 | 39,659,218 | 142,833 | 0.4% |
| Net current assets at end of the period - surplus/(deficit) | 5,200,627 | 78,294 | 78,294 | 5,122,332 | 98.5% |