	CITY OF KALAMUNDA			Cityof	
	FINANCIAL ACTIVITY - BY NATURE OR TYPE EVEN MONTHS ENDED 31 MAY 2021			Cityof Kalamunda	
	31/05/2021	31/05/2021			
	YTD Actual	YTD Budget	Annual	Var. \$	Var. %
	(b)	(a)	Budget	(b)-(a)	(b)-(a)/(b)
Not ourrent aposto at start of financial upor	\$	\$	\$	\$	%
Net current assets at start of financial year - surplus/(deficit)	6,619,572	6,619,572	6,619,572	0	0%
	6,619,572	6,619,572	6,619,572	0	0%
Revenue from operating activities (excluding					
rates) Operating Grants and Subsidies	2,093,151	2,008,936	2,191,182	84,215	4.0%
Contributions, Reimbursements and Donations	2,341,715	555,522	2,465,027	1,786,193	76.3%
Profit on Asset Disposal	19,185	1,045	1,149	18,140	94.6%
Fees and Charges	15,656,367	14,873,677	15,121,896	782,690	5.0%
Interest Earnings Other Revenue	596,175 50,308	494,549 51,865	524,872 56,600	101,626 (1,557)	17.0% (3.1%)
Ex Gratia Rates Revenue	203,306	203,306	203,306	(1,337)	0.0%
Total (Excluding Rates)	20,959,731	18,188,901	20,564,033	2,770,831	
Expenditure from operating activities					
Employee Costs	(22,262,156)	(23,007,231)	(24,925,184)	745,075	3.3%
Materials and Contracts Utilities Charges	(16,991,992) (1,784,522)	(20,017,390) (1,777,435)	(22,182,342) (1,940,918)	3,025,398 (7,087)	17.8% (0.4%)
Depreciation (Non-Current Assets)	(10,381,122)	(10,070,841)	(10,986,626)	(310,281)	(3.0%)
Interest Expenses	(243,445)	(251,933)	(274,842)	8,488	3.5%
Insurance Expenses	(604,957)	(598,377)	(615,480)	(6,580)	(1.1%)
Loss on Asset Disposal	(136,921)	(78,804)	(85,976)	(58,117)	(42.4%)
Other Expenditure Total	(304,958) (52,709,595)	(304,287) (56,106,299)	(910,163) (61,921,532)	(671) 3,396,702	(0.2%)
Operating activities excluded	(02,100,000)	(00,100,200)	(01,321,332)	3,330,702	
Depreciation (Non-Current Assets)	10,381,122	10,070,841	10,986,626	310,281	3.0%
(Profit)/Loss on Asset Disposal	117,736	77,759	84,827	39,977	34.0%
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	23,509	0	360,623	23,509	100.0%
Pensioners Deferred Rates Movement Asset exchange valuation	0 151,907	0	(20,000)	0 151,907	100.0%
Total	10,674,274	10,148,600	10,413,668	525,674	100.078
	(4.4.450.047)	(04.440.000)	(04.004.050)		
Amount attributable to operating activities	(14,456,017)	(21,149,226)	(24,324,259)	6,693,208	
Investing Activities					
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-Operating Grants, Subsidies and					
Contributions	7,625,317	8,140,225	10,566,940	(514,908)	(6.8%)
Land and Buildings New Land and Buildings Replacement	(5,894,324) (871,888)	(6,708,652) (1,555,681)	(8,486,952) (2,110,914)	814,328 683,793	(13.8%) (78.4%)
Plant and Equipment Replacement	(1,877,203)	(2,837,870)	(3,493,100)	960,667	(51.2%)
Furniture and Equipment	(112,085)	(407,803)	(702,943)	295,718	(263.8%)
Infrastructure Assets - Roads New	(668,148)	(630,042)	(3,935,344)	(38,105)	5.7%
Infrastructure Assets - Roads Renewal	(1,964,583)	(2,772,788)	(3,053,577)	808,205	(41.1%)
Infrastructure Assets - Drainage New Infrastructure Assets - Drainage Renewal	(130,994) (238,400)	(58,098) (253,537)	(375,455) (863,957)	(72,896) 15,137	55.6% (6.3%)
Infrastructure Assets - Footpaths New	(215,884)	(62,623)	(561,220)	(153,260)	(0.3%) 71.0%
Infrastructure Assets - Footpaths Renewal	(354,007)	(430,453)	(455,963)	76,447	(21.6%)
Infrastructure Assets - Car Parks New	(127,950)	(608,714)	(1,468,143)	480,763	(375.7%)
Infrastructure Assets - Car Parks Renewal	(191,188)	(65,574)	(338,918)	(125,614)	65.7%
Infrastructure Assets - Parks and Ovals New Infrastructure Assets - Parks and Ovals Renewal	(1,000,360)	(2,094,290)	(2,738,330)	1,093,930	(109.4%) (22.4%)
	(394,980)	(483,347)	(527,072)	88,367	(22.4%)
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities	(1,627,531) (7,903,566)	(24,222) (10,853,468)	(5,313,712) (23,858,660)	(1,603,309) 2,949,902	98.5%
	(.,,	(10,000,000)			
Financing Activities					
Repayment of borrowings Self-Supporting Loan Principal	(985,851) 11,737	(904,509) 7,863	(945,195)	(81,342) 3,874	(8.3%) 33.0%
Proceeds from new borrowings	0	7,803	11,736 3,053,100	3,874	33.0%
Capital (Developer) - Contributions	1,022,917	915,885	6,039,929	107,032	10.5%
Transfers from cash backed reserves (restricted					
assets) Transfers to cash backed reserves (restricted	3,654,506	2,461,239	13,101,112	1,193,267	32.7%
assets)	(9,281,855)	(7,800,000)	(11,268,925)	(1,481,855)	(16.0%)
Amounts attributable to financing activities	(5,578,546)	(5,319,522)	9,991,757	(259,023)	(10.070)
Surplus / (deficiency) before general rates	(27,938,129)	(37,322,217)	(38,191,161)	9,384,085	
Rate Revenue	38,142,641	38,225,174	38,240,563	(82,533)	(0.2%)
Net current assets at end of the period -					
surplus/(deficit)	10,204,511	902,958	49,401	9,301,552	91.2%

## CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY - BY NATURE OR TYPE FOR ELEVEN MONTHS ENDED 31 MAY 2021

FOR	ELEVEN MONTH	Cityof <b>Kalamunda</b>			
	31/05/2021 YID Actual (b) \$	31/05/2021 YID Budget (a) \$	Annual	Var. \$	Var. % (b)-(a)/(b) %
			Budget \$	(b)-(a) \$	
Net current assets at start of financial year -	÷	÷	÷	•	70
surplus/(deficit)	6,619,572	6,619,572	6,619,572	0	0.0
Revenue from operating activities	6,619,572	6,619,572	6,619,572	0	
(excluding rates)					
Governance	30	22	30	8	26.79
General Purpose Funding	2,010,723	1,809,647	2,939,477	201,076	10.09
Law, Order and Public Safety Health	524,462 899,965	482,079 819,731	512,330 894,324	42,383 80,234	8.19 8.99
Education and Welfare	52,313	28,171	30,750	24,142	46.19
Community Amenities	13,310,210	12,974,908	13,732,873	335,302	2.5
Recreation and Culture	1,518,368	1,339,300	1,652,230	179,068	11.8
Transport Economic Services	35,078 395,597	41,063 234,278	44,800 255,636	(5,985) 161,319	(17.19 40.89
Other Property and Services	2,212,984	459,701	501,582	1,753,283	79.2
Total (Excluding Rates)	20,959,731	18,188,901	20,564,033	2,770,831	
Expenditure from operating activities					
Governance	(2,713,964)	(2,767,608)	(3,005,851)	53,644	2.09
General Purpose Funding Law, Order and Public Safety	(584,606) (1,911,435)	(653,218) (1,958,214)	(695,070) (2,127,101)	68,612 46,779	11.79 2.49
Health	(1,488,007)	(1,664,794)	(1,807,946)	176,787	11.9
Education and Welfare	(283,274)	(298,282)	(324,362)	15,008	5.39
Community Amenities	(13,624,643)	(14,789,881)	(16,490,533)	1,165,238	8.6
Recreation and Culture	(15,603,060)	(17,578,747)	(19,147,441)	1,975,687	12.79
Transport	(12,236,356)	(12,255,246)	(13,367,276)	18,890	0.29
Economic Services Other Property and Services	(1,205,227) (3,059,024)	(1,238,582) (2,901,726)	(1,413,754) (3,542,197)	33,355 (157,298)	2.89
Total	(52,709,595)	(56,106,299)	(61,921,532)	3,396,702	(5.1)
Operating activities excluded	(,,,	(,,,	(,,	-,,	
Depreciation (Non-Current Assets)	10,381,122	10,070,841	10,986,626	310,281	3.09
(Profit)/Loss on Asset Disposal	117,736	77,759	84,827	39,977	34.09
EMRC Contribution (Non-cash)	0	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	23,509	0	360,623	23,509	100.09
Pensioners Deferred Rates Movement	23,309	0	(20,000)	23,309	100.0
Asset exchange valuation	151,907	0	0	151,907	100.09
Total	10,674,274	10,148,600	10,413,668	525,674	
Amount attributable to operating activities	(14,456,018)	(21,149,226)	(24,324,259)	6,693,208	
Investing Activities Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and					
contributions	7,625,317	8,140,225	10,566,940	(514,908)	(6.8%
Land and Buildings New	(5,894,324)	(6,708,652)	(8,486,952)	814,328	(13.89
Land and Buildings Replacement Plant and Equipment Replacement	(871,888) (1,877,203)	(1,555,681) (2,837,870)	(2,110,914) (3,493,100)	683,793 960,667	(78.49 (51.29
Furniture and Equipment	(112,085)	(407,803)	(702,943)	295,718	(263.89
Infrastructure Assets - Roads New	(668,148)	(630,042)	(3,935,344)	(38,105)	5.79
Infrastructure Assets - Roads Renewal	(1,964,583)	(2,772,788)	(3,053,577)	808,205	(41.19
Infrastructure Assets - Drainage New	(130,994)	(58,098)	(375,455)	(72,896)	55.65
Infrastructure Assets - Drainage Renewal	(238,400)	(253,537)	(863,957)	15,137	(6.3%
Infrastructure Assets - Footpaths New Infrastructure Assets - Footpaths Renewal	(215,884)	(62,623)	(561,220)	(153,260) 76,447	71.09
Infrastructure Assets - Poolpains Renewal	(354,007) (127,950)	(430,453) (608,714)	(455,963) (1,468,143)	480,763	(21.69 (375.79
Infrastructure Assets - Car Parks Renewal	(191,188)	(65,574)	(338,918)	(125,614)	65.79
Infrastructure Assets - Parks and Ovals New	(1,000,360)	(2,094,290)	(2,738,330)	1,093,930	(109.49
Infrastructure Assets - Parks and Ovals	(),	(),	(),		
Renewal Infrastructure Assets - Capital Work-in	(394,980)	(483,347)	(527,072)	88,367	(22.49
progress	(1,627,531)	(24,222)	(5,313,712)	(1,603,309)	98.5
Amounts attributable to investing activities	(7,903,566)	(10,853,468)	(23,858,660)	2,949,902	
Financing Activities Self-Supporting Loan Principal Income	11,737	7,863	11,736	3,874	33.0
Proceeds from new borrowings	0	0	3,053,100	0,074	55.0
Capital (Developer) - Contributions Transfers from cash backed reserves	1,022,917	915,885	6,039,929	107,032	10.5
(restricted assets)	3,654,506	2,461,239	13,101,112	1,193,267	32.7
Repayment of borrowings	(985,851)	(904,509)	(945,195)	(81,342)	(8.39
Transfers to cash backed reserves (restricted					
assets)	(9,281,855)	(7,800,000)	(11,268,925)	(1,481,855)	(16.0%
Amounts attributable to financing activities	(5,578,546)	(5,319,522)	9,991,757	(259,023)	
Surplus / (deficiency) before general rates	(27,938,130)	(37,322,217)	(38,191,162)	9,384,085	
Rate Revenue	38,142,641	38,225,174	38,240,563	(82,533)	(0.2%
Net current assets at end of the period - surplus/(deficit)	10,204,511	902,958	49,401	9,301,552	91.29

## CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY - STATUTORY REPORTING PROGRAM FOR ELEVEN MONTHS ENDED 31 MAY 2021