CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE FOR THE PERIOD ENDED 31 OCTOBER 2021

Cityof	
Kálamunda	a
	N

				/	(****))	
	31-10-2021	31-10-2021				
	YTD	YTD				
	Actual	Budget	Annual	Var. \$	Var. %	
	(b)	(a)	Budget	(b)-(a)	(b)-(a)/(b)	
	\$	\$	\$	\$	%	
Net current assets at start of financial year -	•	•	*	•		
surplus/(deficit)	3,542,590	4,424,345	4,424,345	(881,755)	(25%)	
surplus/(deficit)			4,424,345			
Davis of the second sec	3,542,590	4,424,345	4,424,345	(881,755)	(25%)	
Revenue from operating activities (excluding						
rates)						
Operating Grants and Subsidies	540,665	505,940	1,518,103	34,725	6.4%	
Contributions, Reimbursements and Donations	1,897,413	386,148	2,157,133	1,511,265	79.6%	
Profit on Asset Disposal	82,346	0	0	82,346	100.0%	
Fees and Charges	6,029,571	5,595,414	15,542,522	434,157	7.2%	
Interest Earnings	265,692	248,528	479,175	17,164	6.5%	
Other Revenue	853,912	15,196	45,600	838,716	98.2%	
Ex Gratia Rates Revenue	033,912				90.276	
		0	156,683	0		
Total (Excluding Rates)	9,669,600	6,751,299	19,899,217	2,918,302		
Expenditure from operating activities						
Employee Costs	(8,482,162)	(8,926,615)	(25,962,725)	444,453	5.2%	
Materials and Contracts	(7,810,845)	(7,764,500)	(22,885,137)	(46,345)	(0.6%)	
Utilities Charges	(638,245)	(672,116)	(2,017,443)	33,871	5.3%	
Depreciation (Non-Current Assets)	(3,755,036)	(3,952,804)	(11,858,661)	197,768	5.3%	
Interest Expenses	(95,469)	(94,064)	(282,193)	(1,405)	(1.5%)	
Insurance Expenses						
	(677,037)	(669,139)	(636,027)	(7,898)	(1.2%)	
Loss on Asset Disposal	15,749	0	0	15,749	(100.0%)	
Other Expenditure	(84,624)	(52,228)	(1,156,700)	(32,396)	(38.3%)	
Total	(21,527,667)	(22,131,467)	(64,798,886)	603,798		
Operating activities excluded						
Depreciation (Non-Current Assets)	3,755,036	3,952,804	11,858,661	(197,768)	(5.3%)	
(Profit)/Loss on Asset Disposal	(98,095)	0	0	(98,095)	100.0%	
EMRC Contribution (Non-cash)	0	0	(998,408)	0		
,						
Net Movement in Provisions / Contract Liabilities	(55,576)	0	377,948	(55,576)	100.0%	
Pensioners Deferred Rates Movement	0	0	(20,000)	0		
Total	3,601,365	3,952,804	11,218,201	(351,439)		
Amount attributable to operating activities	(4,714,112)	(7,003,019)	(29,257,123)	2,288,906		
Investing Activities						
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%	
Non-Operating Grants, Subsidies and	,	-	•			
Contributions	855,782	992,180	7,626,966	(136,398)	(15.9%)	
	•					
Land Development Costs	0	(39,277)	(357,073)	39,277	(100.0%)	
Land and Buildings New	(219,596)	(552,332)	(2,493,235)	332,736	(151.5%)	
Land and Buildings Replacement	(164,737)	(314,737)	(2,216,327)	150,000	(91.1%)	
Plant and Equipment Replacement	(30,768)	(496,301)	(1,856,904)	465,533	(1513.1%)	
Furniture and Equipment	(11,755)	(106,188)	(1,318,742)	94,433	(803.4%)	
Infrastructure Assets - Roads New	(360,570)	(621,528)	(7,496,931)	260,958	(72.4%)	
Infrastructure Assets - Roads Renewal	(219,898)	(593,183)	(3,976,779)	373,285	(169.8%)	
Infrastructure Assets - Drainage New	(76,239)	,				
· · · · · · · · · · · · · · · · · · ·		(122,470)	(236,850)	46,231	(60.6%)	
Infrastructure Assets - Drainage Renewal	(108,540)	(126,084)	(880,188)	17,544	(16.2%)	
Infrastructure Assets - Footpaths New	(67,230)	(23,125)	(210,242)	(44,105)	65.6%	
Infrastructure Assets - Footpaths Renewal	(138,865)	(137,443)	(1,249,533)	(1,422)	1.0%	
Infrastructure Assets - Car Parks New	(52,206)	(332,261)	(1,343,608)	280,055	(536.4%)	
Infrastructure Assets - Car Parks Renewal	(13,758)	(129,689)	(978,830)	115,931	(842.7%)	
Infrastructure Assets - Parks and Ovals New	(153,103)	(766,203)	(1,940,947)	613,099	(400.4%)	
and and orac now	(.00,100)	(100,200)	(1,540,547)	010,033	(.50.470)	
Infrastructure Assets - Parks and Ovals Renewal	(E3 E34)	(04.050)	(4.050.404)	44.004	(77.2%)	
illiasiluciule Assets - Faiks allu Ovais Kellewai	(53,531)	(94,852)	(1,358,164)	41,321	(77.2%)	
1.6						
Infrastructure Assets - Capital Work-in progress	(1,355,686)	(1,200,000)	(2,959,502)	(155,686)	11.5%	
Amounts attributable to investing activities	(2,030,056)	(4,663,493)	(23,246,891)	2,633,436		
Financing Activities						
Repayment of borrowings	(169,248)	(170,246)	(1,227,997)	998	0.6%	
Self-Supporting Loan Principal	0	4,132	12,414	(4,132)	(100.0%)	
Proceeds from new borrowings	0	4,132	200,000	(1,102)	(/0)	
Capital (Developer) - Contributions				(00.005)	(47.00/)	
	401,135	470,000	3,700,000	(68,865)	(17.2%)	
Transfers from cash backed reserves (restricted						
assets)	394,865	0	12,616,032	394,865	100.0%	
Transfers to cash backed reserves (restricted						
assets)	(1,302,679)	(200,000)	(1,711,000)	(1,102,679)	(84.6%)	
Amounts attributable to financing activities	(675,927)	103,886	13,589,449	(779,812)		
	,					
Surplus / (deficiency) before general rates	(7,420,096)	(11,562,626)	(38,914,565)	4,142,529		
Sarpias / (denoisiney) before general rates	(1,720,030)	(11,502,020)	(30,814,303)	4,142,029		
Poto Povenuo	20 00= =0:	00.001.11	00.001.15	400 000		
Rate Revenue	39,087,731	38,981,101	38,981,101	106,630	0.3%	
Net current assets at end of the period -						
surplus/(deficit)	31,667,636	27,418,475	66,536	4,249,159	13.4%	

City of Kalamunda 234

CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY STATUTORY REPORTING PROGRAM FOR THE PERIOD ENDED 31 OCTOBER 2021



	31-10-2021 YTD Actual (b)	31-10-2021 YTD Budget	Annual Budget	Var. \$ (b)-(a)	Var. %
	(b) \$	(a) \$	Sudget \$	(b)-(a) \$	(b)-(a)/(b) %
Net current assets at start of financial year -					
surplus/(deficit)	3,542,590 3,542,590	4,424,345	4,424,345	(881,755)	(24.9%)
Revenue from operating activities (excluding	3,542,590	4,424,345	4,424,345	(881,755)	
rates)					
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding	762,462	772,944	2,988,329	(10,482)	(1.4%)
Law, Order and Public Safety Health	274,254 712,437	169,476 553,562	508,499 635,617	104,778 158,875	38.2% 22.3%
Education and Welfare	19,335	10,244	30,750	9,091	47.0%
Community Amenities	4,377,034	4,573,840	13,721,580	(196,806)	(4.5%)
Recreation and Culture	566,773	496,400	1,489,832	70,373	12.4%
Transport	9,396	18,264	54,800	(8,868)	(94.4%)
Economic Services	173,886	69,672	209,080	104,214	59.9%
Other Property and Services Total (Excluding Rates)	2,773,009 9,669,600	86,896 6,751,299	260,729 19,899,217	2,686,113 2,918,302	96.9%
Expenditure from operating activities	0,000,000	0,.0.,200	.0,000,2	2,0.0,002	
Governance	(1,029,041)	(1,034,360)	(3,037,893)	5,319	0.5%
General Purpose Funding	(300,425)	(230,711)	(679,300)	(69,714)	(23.2%)
Law, Order and Public Safety Health	(629,700) (540,389)	(743,901) (627,985)	(2,185,295) (1,842,687)	114,201 87,596	18.1% 16.2%
Education and Welfare	(112,920)	(123,585)	(363,808)	10,665	9.4%
Community Amenities	(5,056,129)	(5,369,106)	(16,864,816)	312,977	6.2%
Recreation and Culture	(5,097,989)	(6,701,378)	(19,912,676)	1,603,389	31.5%
Transport Economic Services	(5,778,814)	(4,618,626) (434,568)	(13,843,756)	(1,160,188) 33,711	(20.1%) 8.4%
Other Property and Services	(400,857) (2,581,404)	(2,247,246)	(1,274,380) (4,794,274)	(334,158)	(12.9%)
Total	(21,527,667)	(22,131,467)	(64,798,886)	603,798	(,
Operating activities excluded					
Depreciation (Non-Current Assets) (Profit)/Loss on Asset Disposal	3,755,036 (98,095)	3,952,804 0	11,858,661 0	(197,768) (98,095)	(5.3%) 100.0%
EMRC Contribution (Non-cash)	(96,095)	0	(998,408)	(96,095)	100.0%
,			(555,155)		
Net Movement in Provisions / Contract Liabilities	(55,576)	0	377,948	(55,576)	100.0%
Pensioners Deferred Rates Movement Total	0 3,601,365	0 3,952,804	(20,000) 11,218,201	0 (351,439)	
	3,001,305	3,952,604	11,210,201	(351,439)	
Amount attributable to operating activities	(4,714,112)	(7,003,019)	(29,257,123)	2,288,906	
Investing Activities	440.040			440.040	400.00/
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	855,782	992,180	7,626,966	(136,398)	(15.9%)
Land Development Costs	0	(39,277)	(357,073)	39,277	(100.0%)
Land and Buildings New Land and Buildings Replacement	(219,596)	(552,332)	(2,493,235)	332,736	(151.5%)
Plant and Equipment Replacement	(164,737) (30,768)	(314,737) (496,301)	(2,216,327) (1,856,904)	150,000 465,533	(91.1%) (1513.1%)
Furniture and Equipment	(11,755)	(106,188)	(1,318,742)	94,433	(803.4%)
Infrastructure Assets - Roads New	(360,570)	(621,528)	(7,496,931)	260,958	(72.4%)
Infrastructure Assets - Roads Renewal	(219,898)	(593,183)	(3,976,779)	373,285	(169.8%)
Infrastructure Assets - Drainage New Infrastructure Assets - Drainage Renewal	(76,239) (108,540)	(122,470) (126,084)	(236,850) (880,188)	46,231 17,544	(60.6%) (16.2%)
Infrastructure Assets - Footpaths New	(67,230)	(23,125)	(210,242)	(44,105)	65.6%
Infrastructure Assets - Footpaths Renewal	(138,865)	(137,443)	(1,249,533)	(1,422)	1.0%
Infrastructure Assets - Car Parks New	(52,206)	(332,261)	(1,343,608)	280,055	(536.4%)
Infrastructure Assets - Car Parks Renewal Infrastructure Assets - Parks and Ovals New	(13,758) (153,103)	(129,689) (766,203)	(978,830) (1,940,947)	115,931 613,099	(842.7%) (400.4%)
	(133,103)	(700,203)	(1,540,547)	013,033	(400.470)
Infrastructure Assets - Parks and Ovals Renewal	(53,531)	(94,852)	(1,358,164)	41,321	(77.2%)
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities	(1,355,686)	(1,200,000) (4,663,493)	(2,959,502)	(155,686)	11.5%
Amounts attributable to investing activities	(2,030,030)	(4,003,493)	(23,246,891)	2,633,436	
Financing Activities					
Self-Supporting Loan Principal Income	0	4,132	12,414	(4,132)	(100.0%)
Proceeds from new borrowings Capital (Developer) - Contributions	0 401,135	0 470,000	200,000 3,700,000	0 (68,865)	(17 20/)
Transfers from cash backed reserves (restricted	401,133	470,000	3,700,000	(00,003)	(17.2%)
assets)	394,865	0	12,616,032	394,865	100.0%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(169,248)	(170,246)	(1,227,997)	998	0.6%
Transfers to cash backed reserves (restricted assets)	(1,302,679)	(200,000)	(1,711,000)	(1,102,679)	(84.6%)
Amounts attributable to financing activities	(675,927)	103,886	13,589,449	(779,812)	(0 1.070)
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Surplus / (deficiency) before general rates	(7,420,096)	(11,562,626)	(38,914,565)	4,142,529	
Rate Revenue	39,087,731	38,981,101	38,981,101	106,630	0.3%
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Net current assets at end of the period -	24 607 005	27 440 475	00 500	4 040 450	40.401
surplus/(deficit)	31,667,635	27,418,475	66,536	4,249,159	13.4%

City of Kalamunda 235