CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE FOR THE PERIOD ENDED 30 SEPTEMBER 2021 30-09-2021 30-09-2021

	30-09-2021	30-09-2021			
	YTD Actual	YTD 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%)
Revenue from operating activities (excluding	3,542,590	4,424,345	4,424,345	(881,755)	(25%)
rates)					
Operating Grants and Subsidies	492,845	379,455	1,518,103	113,390	23.0%
Contributions, Reimbursements and Donations	1,210,225	289,611	2,157,133	920,614	76.1%
Profit on Asset Disposal	67,898	0	0	67,898	100.0%
Fees and Charges	4,568,492	4,354,052	15,542,522	214,440	4.7%
Interest Earnings	224,723	222,053	479,175	2,670	1.2%
Other Revenue	847,209	11,397	45,600	835,812	98.7%
Ex Gratia Rates Revenue	0	0	156,683	0	
Total (Excluding Rates)	7,411,392	5,256,623	19,899,217	2,154,770	
Expenditure from operating activities	(6.262 E62)	(0.000.048)	(25,002,725)	507.050	8.4%
Employee Costs Materials and Contracts	(6,362,562) (5,441,663)	(6,899,918) (5,972,270)	(25,962,725) (22,885,137)	537,356 530,607	9.8%
Utilities Charges	(461,080)	(5,972,270)	(2,017,443)	43,007	9.3%
Depreciation (Non-Current Assets)	(2,816,277)	(2,964,603)	(11,858,661)	148,326	5.3%
Interest Expenses	(71,720)	(70,548)	(282,193)	(1,172)	(1.6%)
Insurance Expenses	(413,758)	(347,745)	(636,027)	(66,013)	(16.0%)
Loss on Asset Disposal	15,749	0	0	15,749	(100.0%)
Other Expenditure	(16,878)	(39,171)	(1,156,700)	22,293	132.1%
Total Operating activities excluded	(15,568,189)	(16,798,343)	(64,798,886)	1,230,152	
Depreciation (Non-Current Assets)	2,816,277	2,964,603	11,858,661	(148,326)	(5.3%)
(Profit)/Loss on Asset Disposal	(83,647)	0	0	(83,647)	100.0%
EMRC Contribution (Non-cash)	Ó	0	(998,408)	0	
Net Movement in Provisions / Contract Liabilities	(16,657)	0	377,948	(16,657)	100.0%
Pensioners Deferred Rates Movement	Ó	0	(20,000)	0	
Asset exchange valuation	0	0	0	0	
Total _	2,715,974	2,964,603	11,218,201	(248,629)	
Amount attributable to operating activities	(1,898,234)	(4,152,772)	(29,257,123)	2,254,537	
, ,		, , , ,			
Inventing Activities					
Investing Activities Proceeds from Disposal of Assets	92 647	0	0	00.047	400.00/
Non-Operating Grants, Subsidies and	83,647	U	0	83,647	100.0%
Contributions	855,782	744,135	7,626,966	111,647	13.0%
Land and Buildings New	(177,381)	(465,144)	(2,493,235)	287,763	(162.2%)
Land and Buildings Replacement	(120,759)	(79,736)	(2,216,327)	(41,023)	34.0%
Plant and Equipment Replacement	(30,768)	(218,892)	(1,856,904)	188,124	(611.4%)
Furniture and Equipment	0	(79,641)	(1,318,742)	79,641	(100.0%)
Infrastructure Assets - Roads New Infrastructure Assets - Roads Renewal	(229,139)	(312,044)	(7,496,931)	82,905	(36.2%)
Infrastructure Assets - Roads Renewal Infrastructure Assets - Drainage New	(162,731) (17,403)	(87,500) (118,425)	(3,976,779)	(75,231)	46.2% (580.5%)
Infrastructure Assets - Drainage Renewal	(105,273)	(91,542)	(236,850) (880,188)	101,022 (13,731)	13.0%
Infrastructure Assets - Footpaths New	(8,029)	0	(210,242)	(8,029)	100.0%
Infrastructure Assets - Footpaths Renewal	(87,888)	0	(1,249,533)	(87,888)	100.0%
Infrastructure Assets - Car Parks New	0	(221,358)	(1,343,608)	221,358	(100.0%)
Infrastructure Assets - Car Parks Renewal	(6,816)	(24,654)	(978,830)	17,838	(261.7%)
Infrastructure Assets - Parks and Ovals New	(87,540)	(642,938)	(1,940,947)	555,398	(634.5%)
Infrastructure Assets - Parks and Ovals Renewal	(702)	0	(1,358,164)	(702)	100.00/
	(703)			(703)	100.0%
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities	(823,454) (918,454)	(1,597,739)	(2,959,502)	(823,454) 679,285	100.0%
Amounts attributable to investing activities	(310,434)	(1,551,155)	(23,240,031)	073,203	
Financing Activities					
Repayment of borrowings	(123,352)	(96,245)	(1,227,997)	(27,107)	(22.0%)
Self-Supporting Loan Principal	0	3,099	12,414	(3,099)	(100.0%)
Proceeds from new borrowings	0	0	200,000	0	
Capital (Developer) - Contributions	200,515	470,000	3,700,000	(269,485)	(134.4%)
Transfers from cash backed reserves (restricted assets)	17,439	0	12,616,032	17 420	100.09/
Transfers to cash backed reserves (restricted	17,439	U	12,010,032	17,439	100.0%
assets)	(1,094,282)	(200,000)	(1,711,000)	(894,282)	(81.7%)
Amounts attributable to financing activities	(999,680)	176,854	13,589,449	(1,176,534)	. ,
0.01.01/10/2000 01.5					
Surplus / (deficiency) before general rates	(3,816,368)	(5,573,657)	(38,914,565)	1,757,287	
Rate Revenue	39,090,689	38,981,101	38,981,101	109,588	0.3%
			•		
Net current assets at end of the period -					

City of Kalamunda 237

35,274,320 33,407,444 66,536 1,866,875

5.3%

surplus/(deficit)

CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY TUTOBY PEPOPTING PROGRAM FOR THE PERIOD ENDED 30 SEPTEMBER 2021

STATUTORY REPORTING PROGRAM FOR THE PERIOD ENDED 30 SEPTEMBER 2021							
	30-09-2021 30-09-2021						
	YTD	YTD	A1	W *	Man 01		
	Actual	Budget	Annual	Var. \$	Var. %		
	(b) \$	(a) \$	Budget \$	(b)-(a) \$	(b)-(a)/(b) %		
Net current assets at start of financial year -	4	•	•	Ψ	70		
surplus/(deficit)	3,542,590	4,424,345	4,424,345	(881,755)	(24.9%)		
-	3,542,590	4,424,345	4,424,345	(881,755)			
Revenue from operating activities (excluding							
rates)	4.042	0	0	4.040	400.00/		
Governance	1,013	0	0	1,013	100.0%		
General Purpose Funding Law, Order and Public Safety	678,197 153,421	645,299	2,988,329	32,898	4.9% 17.2%		
Health	684,234	127,107 542,729	508,499 635,617	26,314 141,505	20.7%		
Education and Welfare	14,558	7,683	30,750	6,875	47.2%		
Community Amenities	3,279,166	3,430,380	13,721,580	(151,214)	(4.6%)		
Recreation and Culture	383,489	372,300	1,489,832	11,189	2.9%		
Transport	9,396	13,698	54,800	(4,302)	(45.8%)		
Economic Services	92,182	52,254	209,080	39,928	43.3%		
Other Property and Services	2,115,735	65,172	260,729	2,050,563	96.9%		
Total (Excluding Rates)	7,411,392	5,256,623	19,899,217	2,154,770	00.070		
Expenditure from operating activities							
Governance	(705,483)	(792,214)	(3,037,893)	86,731	12.3%		
General Purpose Funding	(245,161)	(176,273)	(679,300)	(68,888)	(28.1%)		
Law, Order and Public Safety	(426,780)	(569,634)	(2,185,295)	142,854	33.5%		
Health	(384,793)	(481,382)	(1,842,687)	96,589	25.1%		
Education and Welfare	(63,192)	(94,493)	(363,808)	31,301	49.5%		
Community Amenities	(3,698,223)	(4,055,437)	(16,864,816)	357,214	9.7%		
Recreation and Culture	(3,503,808)	(5,076,658)	(19,912,676)	1,572,850	44.9%		
Transport	(4,407,066)	(3,467,187)	(13,843,756)	(939,879)	(21.3%)		
Economic Services Other Property and Services	(294,609) (1,839,075)	(333,318) (1,751,746)	(1,274,380) (4,794,274)	38,709 (87,329)	13.1% (4.7%)		
Total	(15,568,189)	(16,798,343)	(64,798,886)	1,230,152	(4.7 %)		
Operating activities excluded	(10,000,100)	(10,130,040)	(04,130,000)	1,200,102			
Depreciation (Non-Current Assets)	2,816,277	2,964,603	11,858,661	(148,326)	(5.3%)		
(Profit)/Loss on Asset Disposal	(83,647)	0	0	(83,647)	100.0%		
EMRC Contribution (Non-cash)	0	0	(998,408)	0			
No. March 1980 and 19	(4.5.5==)			(10.0==)			
Net Movement in Provisions / Contract Liabilities Pensioners Deferred Rates Movement	(16,657)	0	377,948 (20,000)	(16,657)	100.0%		
Total	2,715,974	2,964,603	11,218,201	(248,629)			
Amount attributable to operating activities							
Investing Activities	(1,898,234)	(4,152,772)	(29,257,123)	2,254,537			
Proceeds from Disposal of Assets	83,647	0	0	83,647	100.0%		
Non-operating grants, subsidies and contributions	855,782	744,135	7,626,966	111,647	13.0%		
Land Development Costs	0	0	(357,073)	0	10.070		
Land and Buildings New	(177,381)	(465,144)	(2,493,235)	287,763	(162.2%)		
Land and Buildings Replacement	(120,759)	(79,736)	(2,216,327)	(41,023)	34.0%		
Plant and Equipment Replacement	(30,768)	(218,892)	(1,856,904)	188,124	(611.4%)		
Furniture and Equipment	0	(79,641)	(1,318,742)	79,641	(100.0%)		
Infrastructure Assets - Roads New	(229,139)	(312,044)	(7,496,931)	82,905	(36.2%)		
Infrastructure Assets - Roads Renewal	(162,731)	(87,500)	(3,976,779)	(75,231)	46.2%		
Infrastructure Assets - Drainage New	(17,403)	(118,425)	(236,850)	101,022	(580.5%)		
Infrastructure Assets - Drainage Renewal	(105,273)	(91,542)	(880,188)	(13,731)	13.0%		
Infrastructure Assets - Footpaths New	(8,029)	0	(210,242)	(8,029)	100.0%		
Infrastructure Assets - Footpaths Renewal	(87,888)	0	(1,249,533)	(87,888)	100.0%		
Infrastructure Assets - Car Parks New	0	(221,358)	(1,343,608)	221,358	(100.0%)		
Infrastructure Assets - Car Parks Renewal	(6,816)	(24,654)	(978,830)	17,838	(261.7%)		
Infrastructure Assets - Parks and Ovals New	(87,540)			555,398	(634.5%)		
		(642,938)	(1,940,947)	000,000	(034.370)		
Infrastructure Assets - Parks and Ovals Renewal	(703)	(642,938)	(1,940,947) (1,358,164)	(703)	100.0%		
		, ,	(1,358,164)	(703)	100.0%		
Infrastructure Assets - Parks and Ovals Renewal Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities	(703) (823,454) (918,454)	, ,			, ,		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities	(823,454)	0	(1,358,164)	(703) (823,454)	100.0%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities	(823,454) (918,454)	0 (1,597,739)	(1,358,164) (2,959,502) (23,246,891)	(703) (823,454) 679,285	100.0%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income	(823,454) (918,454)	0 (1,597,739) 3,099	(1,358,164) (2,959,502) (23,246,891) 12,414	(703) (823,454) 679,285 (3,099)	100.0%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings	(823,454) (918,454) 0	0 (1,597,739) 3,099	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000	(703) (823,454) 679,285 (3,099) 0	100.0% 100.0% (100.0%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions	(823,454) (918,454)	0 (1,597,739) 3,099	(1,358,164) (2,959,502) (23,246,891) 12,414	(703) (823,454) 679,285 (3,099)	100.0%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted	(823,454) (918,454) 0 0 200,515	0 0 (1,597,739) 3,099 0 470,000	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000	(703) (823,454) 679,285 (3,099) 0 (269,485)	100.0% 100.0% (100.0%) (134.4%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets)	(823,454) (918,454) 0 0 200,515 17,439	0 (1,597,739) 3,099 0 470,000	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000 12,616,032	(703) (823,454) 679,285 (3,099) 0 (269,485) 17,439	100.0% 100.0% (100.0%) (134.4%) 100.0%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Repayment of borrowings	(823,454) (918,454) 0 0 200,515	0 0 (1,597,739) 3,099 0 470,000	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000	(703) (823,454) 679,285 (3,099) 0 (269,485)	100.0% 100.0% (100.0%) (134.4%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Repayment of borrowings Transfers to cash backed reserves (restricted	(823,454) (918,454) 0 0 200,515 17,439 (123,352)	0 (1,597,739) 3,099 0 470,000 0 (96,245)	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000 12,616,032 (1,227,997)	(703) (823,454) 679,285 (3,099) 0 (269,485) 17,439 (27,107)	100.0% 100.0% (100.0%) (134.4%) 100.0% (22.0%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Repayment of borrowings Transfers to cash backed reserves (restricted assets)	(823,454) (918,454) 0 0 200,515 17,439 (123,352) (1,094,282)	0 (1,597,739) 3,099 0 470,000 0 (96,245) (200,000)	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000 12,616,032 (1,227,997) (1,711,000)	(703) (823,454) 679,285 (3,099) 0 (269,485) 17,439 (27,107) (894,282)	100.0% 100.0% (100.0%) (134.4%) 100.0%		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Repayment of borrowings Transfers to cash backed reserves (restricted assets) Amounts attributable to financing activities	(823,454) (918,454) 0 0 200,515 17,439 (123,352) (1,094,282) (999,680)	0 (1,597,739) 3,099 0 470,000 0 (96,245) (200,000) 176,854	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000 12,616,032 (1,227,997) (1,711,000) 13,589,449	(703) (823,454) 679,285 (3,099) 0 (269,485) 17,439 (27,107) (894,282) (1,176,534)	100.0% 100.0% (100.0%) (134.4%) 100.0% (22.0%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Repayment of borrowings Transfers to cash backed reserves (restricted assets) Amounts attributable to financing activities Surplus / (deficiency) before general rates	(823,454) (918,454) 0 0 200,515 17,439 (123,352) (1,094,282) (999,680) (3,816,368)	0 (1,597,739) 3,099 0 470,000 (96,245) (200,000) 176,854 (5,573,657)	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000 12,616,032 (1,227,997) (1,711,000) 13,589,449 (38,914,565)	(703) (823,454) 679,285 (3,099) 0 (269,485) 17,439 (27,107) (894,282) (1,176,534)	100.0% 100.0% (100.0%) (134.4%) 100.0% (22.0%) (81.7%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Repayment of borrowings Transfers to cash backed reserves (restricted assets) Amounts attributable to financing activities Surplus / (deficiency) before general rates Rate Revenue	(823,454) (918,454) 0 0 200,515 17,439 (123,352) (1,094,282) (999,680)	0 (1,597,739) 3,099 0 470,000 0 (96,245) (200,000) 176,854	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000 12,616,032 (1,227,997) (1,711,000) 13,589,449	(703) (823,454) 679,285 (3,099) 0 (269,485) 17,439 (27,107) (894,282) (1,176,534)	100.0% 100.0% (100.0%) (134.4%) 100.0% (22.0%)		
Infrastructure Assets - Capital Work-in progress Amounts attributable to investing activities Financing Activities Self-Supporting Loan Principal Income Proceeds from new borrowings Capital (Developer) - Contributions Transfers from cash backed reserves (restricted assets) Repayment of borrowings Transfers to cash backed reserves (restricted assets) Amounts attributable to financing activities Surplus / (deficiency) before general rates	(823,454) (918,454) 0 0 200,515 17,439 (123,352) (1,094,282) (999,680) (3,816,368)	0 (1,597,739) 3,099 0 470,000 (96,245) (200,000) 176,854 (5,573,657)	(1,358,164) (2,959,502) (23,246,891) 12,414 200,000 3,700,000 12,616,032 (1,227,997) (1,711,000) 13,589,449 (38,914,565)	(703) (823,454) 679,285 (3,099) 0 (269,485) 17,439 (27,107) (894,282) (1,176,534)	100.0% 100.0% (100.0%) (134.4%) 100.0% (22.0%) (81.7%)		

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