	CITY OF KALAMUNDA TEMENT OF FINANCIAL ACTIVITY PE FOR THE PERIOD ENDED 31 JANUARY 2022 31-01-2022 31-01-2022			Cityof Kalam	Cityof Kalamunda	
	31-01-2022 YTD	31-01-2022 YTD				
	Actual	Budget	Annual	Var. \$	Var. %	
	(b)	(a)	Budget	(b)-(a)	(b)-(a)/(b)	
N	\$	\$	\$	\$	%	
Net current assets at start of financial year -	2 5 42 500	2 5 42 502	2 5 4 2 5 0 0	0	00/	
surplus/(deficit)	3,542,590 3,542,590	3,542,590 3,542,590	3,542,590 3,542,590	0	0% 0%	
Revenue from operating activities (excluding	0,012,000	0,012,000	0,012,000	0	0,0	
rates)						
Operating Grants and Subsidies	953,117	870,392	1,658,795	82,725	8.7%	
Contributions, Reimbursements and Donations	2,372,845	678,468	2,161,785	1,694,377	71.4%	
Profit on Asset Disposal	47,298	0	0	47,298	100.0%	
Fees and Charges	9,932,048	9,425,654	15,645,442	506,394	5.1%	
Interest Earnings	352,823	346,757	479,175	6,066	1.7%	
Other Revenue	952,779	854,987	873,994	97,792	10.3%	
Ex Gratia Rates Revenue	0	0	156,683	0		
Total (Excluding Rates)	14,610,909	12,176,259	20,975,875	2,434,651		
Expenditure from operating activities	(4.4.000 500)	(45,005,000)	(05,000,040)	004 500	5.00/	
Employee Costs Materials and Contracts	(14,203,560) (13,337,660)	(15,025,099)	(25,993,916)	821,539 17,876	5.8% 0.1%	
Utilities Charges	(13,337,660) (1,099,413)	(13,355,536) (1,183,203)	(23,016,442) (2,029,443)	83,790	7.6%	
Depreciation (Non-Current Assets)	(6,723,717)	(7,781,452)	(13,339,867)	1,057,735	15.7%	
Interest Expenses	(163,598)	(164,612)	(282,193)	1,014	0.6%	
Insurance Expenses	(677,037)	(562,556)	(636,027)	(114,481)	(16.9%)	
Loss on Asset Disposal	(493,452)	0	0	(493,452)	(100.0%)	
Other Expenditure	(152,514)	(120,568)	(1,156,700)	(31,946)	(20.9%)	
Total	(36,850,950)	(38,193,027)	(66,454,588)	1,342,075		
Operating activities excluded Depreciation (Non-Current Assets)	6,723,717	7,781,452	13,339,867	(1,057,735)	(15.7%)	
(Profit)/Loss on Asset Disposal	446,154	0	13,333,807	446,154	100.0%	
EMRC Contribution (Non-cash)	0	0	(998,408)	0	100.070	
Net Movement in Provisions / Contract Liabilities	(200,779)	0	377,948	(200,779)	100.0%	
Pensioners Deferred Rates Movement	0	0	(20,000)	0		
Asset exchange valuation	139,091	0	0	139,091	100.0%	
Total	7,108,183	7,781,452	12,699,407	(673,269)		
Amount attributable to operating activities	(11 590 269)	(14 602 726)	(20 226 716)	2 102 457		
Amount attributable to operating activities	(11,589,268)	(14,692,726)	(29,236,716)	3,103,457		
Investing Activities						
Proceeds from Disposal of Assets	125,042	0	0	125,042	100.0%	
Non-Operating Grants, Subsidies and Contributions	0 400 040	0.004.040	0.070.504	4 400 705	44.00/	
Land Development Costs	3,498,018 0	2,034,313 (25,108)	8,879,584 (893,573)	1,463,705 25,108	41.8% (100.0%)	
Land and Buildings New	(341,781)	(465,975)	(2,648,712)	124,194	(36.3%)	
Land and Buildings Replacement	(469,822)	(490,683)	(2,093,175)	20,861	(4.4%)	
Plant and Equipment Replacement	(1,016,744)	(800,000)	(1,842,746)	(216,744)	21.3%	
Furniture and Equipment	(36,191)	(485,000)	(1,341,217)	448,809	(1240.1%)	
Infrastructure Assets - Roads New	(709,421)	(913,149)	(6,642,572)	203,728	(28.7%)	
Infrastructure Assets - Roads Renewal	(2,105,400)	(795,963)	(3,731,379)	(1,309,437)	62.2%	
Infrastructure Assets - Drainage New	(203,267)	(263,909)	(263,909)	60,642	(29.8%)	
Infrastructure Assets - Drainage Renewal Infrastructure Assets - Footpaths New	(182,553) (189,871)	(301,910) (224,205)	(1,205,188) (242,242)	119,357 34,334	(65.4%) (18.1%)	
Infrastructure Assets - Footpaths Renewal	(371,323)	(535,549)	(1,254,533)	164,226	(44.2%)	
Infrastructure Assets - Car Parks New	(107,398)	(179,818)	(1,491,058)	72,420	(67.4%)	
Infrastructure Assets - Car Parks Renewal	(19,195)	(245,555)	(941,295)	226,360	(1179.3%)	
Infrastructure Assets - Parks and Ovals New	(185,239)	(747,640)	(2,459,612)	562,400	(303.6%)	
Infrastructure Assets - Parks and Ovals Renewal	(183,186)	(489,988)	(1,575,964)	306,802	(167.5%)	
Infrastructure Assets - Capital Work-in progress	(1,687,151)	(1,200,000)	(2,959,502)	(487,151)	28.9%	
Amounts attributable to investing activities	(4,185,481)	(6,130,138)	(22,707,095)	1,944,657	20.376	
	(1,100,101)	(0,000,000)	(,,,	.,,		
Financing Activities						
Repayment of borrowings	(665,761)	(613,996)	(1,312,087)	(51,765)	(7.8%)	
Self-Supporting Loan Principal	6,120	7,231	12,414	(1,111)	(18.2%)	
Proceeds from new borrowings	0	0	200,000	(225.009)	(07.00/)	
Capital (Developer) - Contributions Transfers from cash backed reserves (restricted	1,214,992	1,550,000	3,700,000	(335,008)	(27.6%)	
assets)	1,069,477	200,000	14,040,535	869,477	81.3%	
Transfers to cash backed reserves (restricted	.,,	200,000	,010,000	000, 117	21.070	
assets)	(2,533,246)	(1,636,338)	(3,692,216)	(896,908)	(35.4%)	
Amounts attributable to financing activities	(908,418)	(493,103)	12,948,646	(415,315)	,	
		_	_	_		
Surplus / (deficiency) before general rates	(16,683,167)	(21,315,967)	(38,995,165)	4,632,798		
Rate Revenue	39,782,967	39,075,110	38,981,101	707,857	1.8%	
Net current assets at end of the period -						
surplus/(deficit)	23,099,799	17,759,143	(14,064)	5,340,655	23.1%	

	STATEMENT O (STATUTORY F	F KALAMUNDA F FINANCIAL ACTI' REPORTING PROGI ENDED 31 JANUAF	Cityof Kalamunda		
	FM Reg 34(1)(c) 31-01-2022 YTD	FM Reg 34(1)(b) 31-01-2022 YTD	FM Reg 34(1)(a)		
	Actual (b) \$	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%
	3,542,590	3,542,590	3,542,590	0	0.076
Revenue from operating activities (excluding rates)					
Governance	18,513	0	0	18,513	100.0%
General Purpose Funding Law, Order and Public Safety	1,176,779 417,313	1,167,001 296,583	3,119,542 508,499	9,778 120,730	0.8% 28.9%
Health	783,665	654,262	708,232	129,403	16.5%
Education and Welfare Community Amenities	36,096 7,844,142	17,927 8,027,558	30,750 13,761,580	18,169 (183,416)	50.3% (2.3%)
Recreation and Culture	909,832	875,994	1,489,832	33,838	3.7%
Transport Economic Services	9,585 280,191	31,962 121,926	54,800 209,080	(22,377) 158,265	(233.5%) 56.5%
Other Property and Services	3,134,792	983,045	1,093,559	2,151,747	68.6%
Total (Excluding Rates) Expenditure from operating activities	14,610,909	12,176,259	20,975,875	2,434,651	
Governance	(1,889,316)	(1,783,979)	(3,071,866)	(105,337)	(5.6%)
General Purpose Funding Law, Order and Public Safety	(430,420) (1,186,566)	(393,988) (1,281,290)	(679,050) (2,210,295)	(36,432) 94,724	(8.5%) 8.0%
Health	(927,143)	(1,073,957)	(1,851,632)	146,814	15.8%
Education and Welfare Community Amenities	(212,603)	(230,118) (9,434,942)	(396,808)	17,515	8.2% 6.6%
Recreation and Culture	(8,852,127) (10,249,343)	(12,481,790)	(16,877,030) (21,324,424)	582,815 2,232,447	21.8%
Transport	(8,346,202)	(8,151,810)	(13,978,769)	(194,392)	(2.3%)
Economic Services Other Property and Services	(630,175) (4,127,056)	(730,978) (2,630,174)	(1,261,487) (4,803,226)	100,803 (1,496,882)	16.0% (36.3%)
Total Operating activities excluded	(36,850,950)	(38,193,027)	(66,454,588)	1,342,075	
Depreciation (Non-Current Assets) Change in Accounting Policies	6,723,717 0	7,781,452 0	13,339,867 0	(1,057,735) 0	(15.7%)
(Profit)/Loss on Asset Disposal EMRC Contribution (Non-cash)	446,154 0	0	0 (998,408)	446,154 0	100.0%
Deferred Loan (non-current) FUSC	0	0	0	0	
Net Movement in Provisions / Contract Liabilities	(200,779)	0	377,948	(200,779)	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	100.0%
Asset exchange valuation Total	139,091 7,108,183	0 7,781,452	0 12,699,407	139,091 (673,269)	100.0%
Amount attributable to operating activities	(11,589,268)	(14,692,726)	(29,236,716)	3,103,457	
Investing Activities Proceeds from Disposal of Assets	125,042	0	0	125,042	100.0%
Non-operating grants, subsidies and contributions Land Held for Resale	3,498,018 0	2,034,313 0	8,879,584 0	1,463,705 0	41.8%
Land Development Costs	0	(25,108)	(893,573)	25,108	(100.0%)
Land and Buildings New Land and Buildings Replacement	(341,781) (469,822)	(465,975) (490,683)	(2,648,712) (2,093,175)	124,194 20,861	(36.3%) (4.4%)
Plant and Equipment New	0	0	0	0	
Plant and Equipment Replacement Furniture and Equipment	(1,016,744) (36,191)	(800,000) (485,000)	(1,842,746) (1,341,217)	(216,744) 448,809	21.3% (1240.1%)
Infrastructure Assets - Roads New	(709,421)	(913,149)	(6,642,572)	203,728	(1240.176) (28.7%)
Infrastructure Assets - Roads Renewal Infrastructure Assets - Drainage New	(2,105,400) (203,267)	(795,963) (263,909)	(3,731,379) (263,909)	(1,309,437) 60,642	62.2% (29.8%)
Infrastructure Assets - Drainage Renewal	(182,553)	(301,910)	(1,205,188)	119,357	(29.6%)
Infrastructure Assets - Footpaths New	(189,871)	(224,205)	(242,242)	34,334	(18.1%)
Infrastructure Assets - Footpaths Renewal Infrastructure Assets - Car Parks New	(371,323) (107,398)	(535,549) (179,818)	(1,254,533) (1,491,058)	164,226 72,420	(44.2%) (67.4%)
Infrastructure Assets - Car Parks Renewal Infrastructure Assets - Parks and Ovals New	(19,195)	(245,555)	(941,295)	226,360	(1179.3%)
Infrastructure Assets - Parks and Ovals Renewal	(185,239) (183,186)	(747,640) (489,988)	(2,459,612) (1,575,964)	562,400 306,802	(303.6%) (167.5%)
Infrastructure Assets - Capital Work-in progress	(1,687,151)	(1,200,000)	(2,959,502)	(487,151)	28.9%
Amounts attributable to investing activities	(4,185,481)	(6,130,138)	(22,707,095)	1,944,657	20.578
Financing Activities Self-Supporting Loan Principal Income Overdraft Funding Utilised	6,120 0	7,231	12,414 0	(1,111)	(18.2%)
Proceeds from new borrowings	0	0	200,000	0	(c=
Capital (Developer) - Contributions Transfers from cash backed reserves (restricted	1,214,992	1,550,000	3,700,000	(335,008)	(27.6%)
assets)	1,069,476	200,000	14,040,535	869,476	81.3%
Capital Contributions and Grants Owing Repayment of borrowings	0 (665,761)	0 (613,996)	0 (1,312,087)	0 (51,765)	(7.8%)
Overdraft Funds (Repayment)	0	0	0	0	(1.070)
EMRC FOGO Contribution Transfers to cash backed reserves (restricted	0	0	0	0	
Amounts attributable to financing activities	(2,533,246) (908,419)	(1,636,338) (493,103)	(3,692,216) 12,948,646	(896,908) (415,315)	(35.4%)
Surplus / (deficiency) before general rates	(16,683,168)	(21,315,967)	(38,995,165)	4,632,798	
Rate Revenue	39,782,967	39,075,110	38,981,101	707,857	1.8%
Net current assets at end of the period - surplus/(deficit)	23,099,799	17,759,143	(14,064)	5,340,655	23.1%