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



	31-07-2021	31-07-2021 31-07-2021		/		
	YTD	YTD				
	Actual	Budget	Annual	Var. \$	Var. %	
	(b)	(a)	Budget	(b)-(a)	(b)-(a)/(b)	
No.	\$	\$	\$	\$	%	
Net current assets at start of financial year -						
surplus/(deficit)	4,748,998	4,424,345	4,424,345	324,653	7%	
	4,748,998	4,424,345	4,424,345	324,653	7%	
Revenue from operating activities (excluding						
rates)						
Operating Grants and Subsidies	16,440	126,485	1,518,103	(110,045)	(669.4%)	
Contributions, Reimbursements and Donations	264,131	179,737	2,157,133	84,394	32.0%	
Profit on Asset Disposal	44.000			11.860	100.00/	
	11,860	0	0	,	100.0%	
Fees and Charges	1,797,995	1,763,258	15,542,522	34,737	1.9%	
Interest Earnings	25,035	39,927	479,175	(14,892)	(59.5%)	
Other Revenue	7,194	3,799	45,600	3,395	47.2%	
Ex Gratia Rates Revenue	123,748	123,748	156,683	0	0.0%	
Total (Excluding Rates)	2,246,403	2,236,973	19,899,217	9,431		
Expenditure from operating activities						
Employee Costs	(1,980,427)	(2,026,697)	(25,962,725)	46,270	2.3%	
Materials and Contracts	(1,914,599)	(1,833,826)	(22,885,137)	(80,773)	(4.2%)	
Utilities Charges	(154,488)	(168,029)	(2,017,443)	13,541	8.8%	
Depreciation (Non-Current Assets)	(938,759)	(988,201)	(11,858,661)	49,442	5.3%	
Interest Expenses	(24,609)	(23,516)	(282,193)	(1,093)	(4.4%)	
Insurance Expenses	(403,490)	(402,953)	(636,027)	(537)	(0.1%)	
Other Expenditure	(16,878)	(13,057)	(1,156,700)	(3,821)	(22.6%)	
Total	(5,433,250)	(5,456,280)	(64,798,886)	23,028		
Operating activities excluded						
Depreciation (Non-Current Assets)	938,759	988,201	11,858,661	(49,442)	(5.3%)	
(Profit)/Loss on Asset Disposal	(11,860)	0	0	(11,860)	100.0%	
EMRC Contribution (Non-cash)	0	0	(998,408)	0		
Net Movement in Provisions / Contract Liabilities	(34,176)	0	377,948	(34,176)	100.0%	
Pensioners Deferred Rates Movement	0	0	(20,000)	(= 1,11 =)		
Asset exchange valuation	151,907	0	(20,000)	151,907	100.0%	
Total	1,044,630	988,201	11,218,201	56,429	100.070	
. • • • • • • • • • • • • • • • • • • •	1,011,000	000,201	,2.0,20.			
Amount attributable to operating activities	2,606,781	2,193,239	(29,257,123)	413,541		
, ,						
Investing Activities						
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%	
Non-Operating Grants, Subsidies and						
Contributions	261,524	635,577	7,626,966	(374,053)	(143.0%)	
Land Development Costs	. 0	0	(357,073)	0		
Land and Buildings New	(21,370)	(321,302)	(2,493,235)	299,932	(1403.5%)	
Land and Buildings Replacement	(21,995)	(26,313)	(2,216,327)	4,318	(19.6%)	
Plant and Equipment Replacement	(2.,000)	(154,741)	(1,856,904)	154,741	(100.0%)	
Furniture and Equipment	0	(109,890)	(1,318,742)	109,890	(100.0%)	
Infrastructure Assets - Roads New	(87,489)	(16,254)	(7,496,931)	(71,235)	81.4%	
Infrastructure Assets - Roads Renewal	(07,403)	(10,234)	(3,976,779)	(71,233)	100.0%	
Infrastructure Assets - Drainage New	0	(78,159)	(236,850)	78,159	(100.0%)	
Infrastructure Assets - Drainage Renewal	0	(69.837)	(880,188)	69,837	(100.0%)	
Infrastructure Assets - Footpaths New		(69,637)				
Infrastructure Assets - Footpaths Renewal	(273)	0	(210,242)	(273) (14,441)	100.0% 100.0%	
Infrastructure Assets - Poolpatris Renewal	(14,441) 0	0	(1,249,533)	(14,441)	100.0%	
Infrastructure Assets - Car Parks Renewal			(1,343,608)		(400.00()	
Infrastructure Assets - Car Parks Renewal Infrastructure Assets - Parks and Ovals New	0	(8,218)	(978,830)	8,218	(100.0%)	
initastructure Assets - Parks and Ovais New	(1,033)	(105,610)	(1,940,947)	104,577	(10119.7%)	
Infrared Arrest Barbarand Ovela Barrest		_		_		
Infrastructure Assets - Parks and Ovals Renewal	0	0	(1,358,164)	0		
1-ftt	(4 = 4 = 5	_	/·			
Infrastructure Assets - Capital Work-in progress	(4,715)	0	(2,959,502)	(4,715)	100.0%	
Amounts attributable to investing activities	250,850	(254,747)	(23,246,891)	505,597		
Et a contra de la Araba de Cara de Car						
Financing Activities						
Repayment of borrowings	(53,052)	(95,323)	(1,227,997)	42,271	79.7%	
Self-Supporting Loan Principal	0	1,033	12,414	(1,033)	(100.0%)	
Proceeds from new borrowings	0	0	200,000	0		
Capital (Developer) - Contributions	0	308,333	3,700,000	(308,333)	(100.0%)	
Transfers from cash backed reserves (restricted						
assets)	2,863	0	12,616,032	2,863	100.0%	
Transfers to cash backed reserves (restricted						
assets)	(58,397)	0	(1,711,000)	(58,397)	(100.0%)	
Amounts attributable to financing activities	(108,586)	214,043	13,589,449	(322,630)		
Surplus / (deficiency) before general rates	2,749,045	2,152,535	(38,914,565)	596,507		
Surplus / (deficiency) before general rates	2,749,045	2,152,535	(38,914,565)	596,507		
Surplus / (deficiency) before general rates Rate Revenue	2,749,045 38,953,991	2,152,535 38,981,101	(38,914,565) 38,981,101	(27,108)	(0.1%)	
					(0.1%)	
Rate Revenue					(0.1%)	

City of Kalamunda 808

CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY - BY PROGRAM FOR THE PERIOD ENDED 31 JULY 2021



	31-07-2021	31-07-2021			
	YTD	YTD			
	Actual (b)	Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	\$	\$	\$	\$	%
Net current assets at start of financial year -					
surplus/(deficit)	4,748,998 4, 748,998	4,424,345 4,424,345	4,424,345 4,424,345	324,653 324,653	6.8%
Revenue from operating activities (excluding	4,740,330	4,424,545	4,424,545	324,033	
rates)					
Governance	1,013	0	0	1,013	100.0%
General Purpose Funding Law, Order and Public Safety	161,080 47,949	276,511 42,369	2,988,329 508,499	(115,431) 5,580	(71.7%) 11.6%
Health	524,813	521,063	635,617	3,750	0.7%
Education and Welfare	4,085	2,561	30,750	1,524	37.3%
Community Amenities	1,098,890	1,143,460	13,721,580	(44,570)	(4.1%)
Recreation and Culture	84,407	124,100	1,489,832	(39,693)	(47.0%)
Transport	0	4,566	54,800	(4,566)	(100.0%)
Economic Services Other Property and Services	25,124 299,041	17,418 104,924	209,080 260,729	7,706 194,117	30.7% 64.9%
Total (Excluding Rates)	2,246,403	2,236,973	19,899,217	9,431	04.570
Expenditure from operating activities					
Governance	(277,914)	(242,146)	(3,037,893)	(35,768)	(12.9%)
General Purpose Funding Law, Order and Public Safety	(121,660) (160,215)	(54,438) (174,267)	(679,300) (2,185,295)	(67,222) 14,052	(55.3%) 8.8%
Health	(136,155)	(146,603)	(1,842,687)	10,448	7.7%
Education and Welfare	(20,149)	(29,092)	(363,808)	8,943	44.4%
Community Amenities	(1,133,512)	(1,313,669)	(16,864,816)	180,157	15.9%
Recreation and Culture Transport	(1,096,428)	(1,631,011)	(19,912,676)	534,583	48.8%
Economic Services	(1,405,420) (104,372)	(1,151,439) (101,250)	(13,843,756) (1,274,380)	(253,981) (3,122)	(18.1%) (3.0%)
Other Property and Services	(977,426)	(612,364)	(4,794,274)	(365,062)	(37.3%)
Total	(5,433,250)	(5,456,280)	(64,798,886)	23,028	
Operating activities excluded Depreciation (Non-Current Assets)	938,759	988,201	11,858,661	(49,442)	(5.3%)
(Profit)/Loss on Asset Disposal	(11,860)	0	0	(11,860)	100.0%
EMRC Contribution (Non-cash)	Ó	0	(998,408)	Ó	
Net Movement in Provisions / Contract Liabilities	(24.476)	0	277.040	(34,176)	100.00/
Pensioners Deferred Rates Movement	(34,176) 0	0	377,948 (20,000)	(34,176)	100.0%
Asset exchange valuation	151,907	0	(20,000)	151,907	100.0%
Total	1,044,630	988,201	11,218,201	56,429	
Amount attributable to operating activities	2,606,781	2,193,239	(29,257,123)	413,541	
Investing Activities	_,,,,,,,,,,			,	
Proceeds from Disposal of Assets	140,642	0	0	140,642	100.0%
Non-operating grants, subsidies and contributions	261,524	635,577	7,626,966	(374,053)	(143.0%)
Land Development Costs	0	0	(357,073)	0	(1.0.070)
Land and Buildings New	(21,370)	(321,302)	(2,493,235)	299,932	(1403.5%)
Land and Buildings Replacement	(21,995)	(26,313)	(2,216,327)	4,318	(19.6%)
Plant and Equipment Replacement Furniture and Equipment	0	(154,741) (109,890)	(1,856,904) (1,318,742)	154,741 109,890	(100.0%) (100.0%)
Infrastructure Assets - Roads New	(87,489)	(16,254)	(7,496,931)	(71,235)	81.4%
Infrastructure Assets - Roads Renewal	Ó	Ó	(3,976,779)	Ó	100.0%
Infrastructure Assets - Drainage New	0	(78,159)	(236,850)	78,159	(100.0%)
Infrastructure Assets - Drainage Renewal Infrastructure Assets - Footpaths New	0 (273)	(69,837) 0	(880,188) (210,242)	69,837 (273)	(100.0%) 100.0%
Infrastructure Assets - Footpaths Renewal	(14,441)	0	(1,249,533)	(14,441)	100.0%
Infrastructure Assets - Car Parks New	0	0	(1,343,608)	0	
Infrastructure Assets - Car Parks Renewal Infrastructure Assets - Parks and Ovals New	0	(8,218)	(978,830)	8,218	(100.0%)
Infrastructure Assets - Parks and Ovals New	(1,033)	(105,610)	(1,940,947)	104,577	(10119.7%)
Infrastructure Assets - Parks and Ovals Renewal	0	0	(1,358,164)	0	
	_	-	(1,000,101)	-	
Infrastructure Assets - Capital Work-in progress	(4,715)	0	(2,959,502)	(4,715)	100.0%
Amounts attributable to investing activities	250,850	(254,747)	(23,246,891)	505,597	
Financing Activities					
Self-Supporting Loan Principal Income	0	1,033	12,414	(1,033)	(100.0%)
Proceeds from new borrowings	0	0	200,000	(200, 222)	(400.00()
Capital (Developer) - Contributions Transfers from cash backed reserves (restricted	0	308,333	3,700,000	(308,333)	(100.0%)
assets)	2,863	0	12,616,032	2,863	100.0%
Repayment of borrowings	(53,052)	(95,323)	(1,227,997)	42,271	79.7%
Transfers to cash backed reserves (restricted	(50.007)		(4.744.000)	(50.007)	(400.00()
assets) Amounts attributable to financing activities	(58,397) (108,586)	214,043	(1,711,000) 13,589,449	(58,397) (322,628)	(100.0%)
delination of illumining doublines		_17,070	. 5,555,445	(022,020)	
Surplus / (deficiency) before general rates	2,749,045	2,152,535	(38,914,565)	596,509	
Rate Revenue	38,953,991	38,981,101	38,981,101	(27,110)	(0.1%)
	,,	22,301,101	22,001,101	(2.,0)	(370)
Net current assets at end of the period -	44 702 026	44 422 626	ee E20	Fe0 200	4 40/
surplus/(deficit)	41,703,036	41,133,636	66,536	569,399	1.4%

City of Kalamunda 809