	CITY OF KALAMUNDA EMENT OF FINANCIAL ACTIVITY PE FOR THE PERIOD ENDED 31 AUGUST 2021			Cityof Kalamunda	
	31/08/2021	31/08/2021			
	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)	5,114,018	4,424,345	4,424,345	689,673	13%
Revenue from operating activities (excluding	5,114,018	4,424,345	4,424,345	689,673	13%
rates)					
Operating Grants and Subsidies	364,674	252,970	1,518,103	111,704	30.6%
Contributions, Reimbursements and Donations	544,770	359,474	2,157,133	185,296	34.0%
Profit on Asset Disposal	11,860	0	0	11,860	100.0%
Fees and Charges	3,185,438	3,016,286	15,542,522	169,152	5.3%
Interest Earnings	181,212	79,854	479,175	101,358	55.9%
Other Revenue	842,289	7,598	45,600	834,691	99.1%
Ex Gratia Rates Revenue	0	0	156,683	0	
Total (Excluding Rates) Expenditure from operating activities	5,130,245	3,716,219	19,899,217	1,414,027	
Employee Costs	(3,745,286)	(4,053,394)	(25,962,725)	308,108	8.2%
Materials and Contracts	(3,634,505)	(4,168,390)	(22,885,137)	533,885	14.7%
Utilities Charges	(321,802)	(336,058)	(2,017,443)	14,256	4.4%
Depreciation (Non-Current Assets)	(1,877,518)	(1,976,402)	(11,858,661)	98,884	5.3%
Interest Expenses	(48,722)	(47,032)	(282,193)	(1,690)	(3.5%)
Insurance Expenses	(403,490)	(405,906)	(636,027)	2,416	0.6%
Other Expenditure	(16,878)	(26,114)	(1,156,700)	9,236	54.7%
Total	(10,048,202)	(11,013,297)	(64,798,886)	965,093	
Operating activities excluded Depreciation (Non-Current Assets)	1 977 519	1 076 402	11 959 661	(98,884)	(5.29/)
(Profit)/Loss on Asset Disposal	1,877,518 (11,860)	1,976,402 0	11,858,661 0	(98,884) (11,860)	(5.3%) 100.0%
EMRC Contribution (Non-cash)	(11,000)	0	(998,408)	(11,000)	100.078
Net Movement in Provisions / Contract Liabilities	(12,722)	0	377,948	(12,722)	100.0%
Pensioners Deferred Rates Movement	(12,722)	0	(20,000)	(12,722)	100.078
Asset exchange valuation	151,907	0	(20,000)	151,907	100.0%
Total	2,004,843	1,976,402	11,218,201	28,441	
Amount attributable to operating activities	0.000.004	(000 004)	(00.057.400)	0.007.004	
	2,200,904	(896,331)	(29,257,123)	3,097,234	
Investing Activities					
Proceeds from Disposal of Assets	11,860	0	0	11,860	100.0%
Non-Operating Grants, Subsidies and					
Contributions	348,477	496,090	7,626,966	(147,613)	(42.4%)
Land Development Costs Land and Buildings New	0 (85,414)	(330,636)	(357,073) (2,493,235)	0 254,212	(207.6%)
Land and Buildings Replacement	(65,928)	(339,626) (52,626)	(2,216,327)	(13,302)	(297.6%) 20.2%
Plant and Equipment Replacement	(30,768)	(186,817)	(1,856,904)	156,049	(507.2%)
Furniture and Equipment	0	(83,992)	(1,318,742)	83,992	(100.0%)
Infrastructure Assets - Roads New	(88,626)	(235,773)	(7,496,931)	147,147	(166.0%)
Infrastructure Assets - Roads Renewal	(0)	0	(3,976,779)	(0)	100.0%
Infrastructure Assets - Drainage New	0	(78,950)	(236,850)	78,950	(100.0%)
Infrastructure Assets - Drainage Renewal	(17,013)	(60,508)	(880,188)	43,495	(255.7%)
Infrastructure Assets - Footpaths New	(273)	0	(210,242)	(273)	100.0%
Infrastructure Assets - Footpaths Renewal	(46,217)	0	(1,249,533)	(46,217)	100.0%
Infrastructure Assets - Car Parks New Infrastructure Assets - Car Parks Renewal	0	(110,679)	(1,343,608)	110,679	(100.0%)
Infrastructure Assets - Car Parks and Ovals New	(4,493) (9,721)	(16,436) (373,355)	(978,830) (1,940,947)	11,943 363,634	(265.8%) (3740.7%)
Infrastructure Assets - Parks and Ovals Renewal	(600)	(373,333)	(1,358,164)	(600)	100.0%
	(***)		() /	()	
Infrastructure Assets - Capital Work-in progress	(257,345)	0	(2,959,502)	(257,345)	100.0%
Amounts attributable to investing activities	(246,060)	(1,042,672)	(23,246,891)	796,612	
Financian Activities					
Financing Activities	(52.050)	(10,10,1)	(1 007 007)	(0.000)	(10.00())
Repayment of borrowings Self-Supporting Loan Principal	(53,052) 0	(43,184) 2,066	(1,227,997) 12,414	(9,868) (2,066)	(18.6%) (100.0%)
Proceeds from new borrowings	0	2,066	200,000	(2,066)	(100.0%)
Capital (Developer) - Contributions	200,515	0	3,700,000	200,515	100.0%
Transfers from cash backed reserves (restricted	,•.•	0	-,,000		
assets)	10,093	0	12,616,032	10,093	100.0%
Transfers to cash backed reserves (restricted	-				
assets)	(1,090,798)	0	(1,711,000)	(1,090,798)	(100.0%)
Amounts attributable to financing activities	(933,242)	(41,118)	13,589,449	(892,123)	
Surplus / (deficiency) before general rates	1,021,602	(1,980,121)	(38,914,565)	3,001,721	
Pate Payanua	30 070 507	20.004	20 001 101	0E 100	A 201
Rate Revenue Net current assets at end of the period -	39,076,587	38,981,101	38,981,101	95,486	0.2%
surplus/(deficit)					
Surdius/(deficit)	40,098,188	37,000,980	66,536	3,097,207	7.7%

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

CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY STATUTORY REPORTING PROGRAM FOR THE PERIOD ENDED 31 AUGUST 202 Kalamunda									
	31/08/2021 YTD	31/08/2021 YTD			(194))				
	Actual (b)	Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)				
Net current assets at start of financial year - surplus/(deficit)	\$ 5,114,018	\$ 4,424,345	\$ 4,424,345	\$ 689,673	% 13.5%				
Revenue from operating activities (excluding	5,114,018	4,424,345	4,424,345	689,673					
rates)									
Governance General Purpose Funding	1,013 624,438	0 305,526	0 2,988,329	1,013 318,912	100.0% 51.1%				
Law, Order and Public Safety	102,600	84,738	508,499	17,862	17.4%				
Health	527,483	531,896	635,617	(4,413)	(0.8%)				
Education and Welfare Community Amenities	9,390 2,190,850	5,122 2,286,920	30,750 13,721,580	4,268 (96,070)	45.5% (4.4%)				
Recreation and Culture	193,661	248,200	1,489,832	(54,539)	(28.2%)				
Transport	0	9,132	54,800	(9,132)	(100.0%)				
Economic Services Other Property and Services	64,257 1,416,552	34,836 209,848	209,080 260,729	29,421 1,206,704	45.8% 85.2%				
Total (Excluding Rates)		3,716,219	19,899,217	1,414,027	00.270				
Expenditure from operating activities Governance	(420,754)	(484,292)	(3,037,893)	63,538	15.1%				
General Purpose Funding	(178,012)	(108,876)	(679,300)	(69,136)	(38.8%)				
Law, Order and Public Safety Health	(245,098)	(348,534)	(2,185,295)	103,436 78,848	42.2%				
Education and Welfare	(214,358) (30,437)	(293,206) (58,184)	(1,842,687) (363,808)	27,747	36.8% 91.2%				
Community Amenities	(2,237,604)	(2,627,338)	(16,864,816)	389,734	17.4%				
Recreation and Culture Transport	(1,946,106)	(3,262,022)	(19,912,676)	1,315,916 65,470	67.6% 2.3%				
Economic Services	(2,837,408) (166,052)	(2,902,878) (202,500)	(13,843,756) (1,274,380)	36,448	21.9%				
Other Property and Services Total	(1,772,374) (10,048,202)	(725,466)	(4,794,274) (64,798,886)	(1,046,908) 965,093	(59.1%)				
Operating activities excluded	(10,040,202)	(11,013,237)	(04,790,000)	303,033					
Depreciation (Non-Current Assets)	1,877,518	1,976,402	11,858,661	(98,884)	(5.3%)				
(Profit)/Loss on Asset Disposal EMRC Contribution (Non-cash)	(11,860) 0	0	0 (998,408)	(11,860) 0	100.0%				
Net Movement in Provisions / Contract Liabilities	(12,722)	0	377,948	(12,722)	100.0%				
Pensioners Deferred Rates Movement Asset exchange valuation	0 151,907	0	(20,000) 0	0 151,907	100.0%				
Total	2,004,843	1,976,402	11,218,201	28,441					
Amount attributable to operating activities Investing Activities	2,200,904	(896,331)	(29,257,123)	3,097,234					
Proceeds from Disposal of Assets	11,860	0	0	11,860	100.0%				
Non-operating grants, subsidies and contributions Land Development Costs	348,477 0	496,090 0	7,626,966 (357,073)	(147,613)	(42.4%)				
Land and Buildings New	(85,414)	(339,626)	(2,493,235)	254,212	(297.6%)				
Land and Buildings Replacement	(65,928)	(52,626)	(2,216,327)	(13,302)	20.2%				
Plant and Equipment Replacement Furniture and Equipment	(30,768) 0	(186,817) (83,992)	(1,856,904) (1,318,742)	156,049 83,992	(507.2%) (100.0%)				
Infrastructure Assets - Roads New	(88,626)	(235,773)	(7,496,931)	147,147	(166.0%)				
Infrastructure Assets - Roads Renewal	(0)	(78.050)	(3,976,779)	(0)	100.0%				
Infrastructure Assets - Drainage New Infrastructure Assets - Drainage Renewal	0 (17,013)	(78,950) (60,508)	(236,850) (880,188)	78,950 43,495	(100.0%) (255.7%)				
Infrastructure Assets - Footpaths New	(273)	0	(210,242)	(273)	100.0%				
Infrastructure Assets - Footpaths Renewal Infrastructure Assets - Car Parks New	(46,217) 0	0 (110,679)	(1,249,533)	(46,217)	100.0%				
Infrastructure Assets - Car Parks Renewal	(4,493)	(110,079) (16,436)	(1,343,608) (978,830)	110,679 11,943	(100.0%) (265.8%)				
Infrastructure Assets - Parks and Ovals New	(9,721)	(373,355)	(1,940,947)	363,634	(3740.7%)				
Infrastructure Assets - Parks and Ovals Renewal Infrastructure Assets - Capital Work-in progress	(600) (257,345)	0	(1,358,164) (2,959,502)	(600) (257,345)	100.0% 100.0%				
Amounts attributable to investing activities	(246,060)	(1,042,672)	(23,246,891)	796,612	100.078				
Financing Activities									
Self-Supporting Loan Principal Income	0	2,066	12,414	(2,066)	(100.0%)				
Proceeds from new borrowings Capital (Developer) - Contributions	0 200,515	0	200,000 3,700,000	0 200,515	100.0%				
Transfers from cash backed reserves (restricted									
assets) Repayment of borrowings	10,093 (53,052)	0 (43,184)	12,616,032 (1,227,997)	10,093 (9,868)	100.0% (18.6%)				
Transfers to cash backed reserves (restricted		,							
assets) Amounts attributable to financing activities	(1,090,798) (933,242)	0 (41,118)	(1,711,000) 13,589,449	(1,090,798) (892,123)	(100.0%)				
Surplus / (deficiency) before general rates	1,021,601	(1,980,121)	(38,914,565)	3,001,721					
Rate Revenue	39,076,587	38,981,101	38,981,101	95,486	0.2%				
Net current assets at end of the period - surplus/(deficit)	40,098,188	37,000,980	66,536	3,097,207	7.7%				