

**CITY OF KALAMUNDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**BY NATURE OR TYPE**  
**FOR THE THREE MONTHS ENDED 30 SEPTEMBER 2024**



	30/09/2024 YTD Actual (b) \$	30/09/2024 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>OPERATING ACTIVITIES:</b>					
<b>Revenue from operating activities</b>					
Rates Revenue	47,051,400	46,909,109	47,500,315	142,291	0.3%
Operating Grants and Subsidies	171,863	132,329	2,439,316	39,534	23.0%
Contributions, Reimbursements and Donations	215,270	277,146	711,099	(61,876)	(28.7%)
Profit on Asset Disposal	0	422,499	1,690,000	(422,499)	(100.0%)
Fees and Charges	16,717,058	16,378,077	18,916,195	338,981	2.0%
Interest Earnings	849,578	812,499	2,572,500	37,079	4.4%
Other Revenue	164,813	29,721	118,900	135,092	82.0%
Ex Gratia Rates Revenue	146,566	251,450	251,450	(104,884)	(71.6%)
<b>Total</b>	<b>65,316,548</b>	<b>65,212,830</b>	<b>74,199,775</b>	<b>103,718</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(7,460,749)	(8,468,519)	(31,536,135)	1,007,770	13.5%
Materials and Contracts	(5,118,425)	(7,489,263)	(30,112,307)	2,370,838	46.3%
Utilities Charges	(476,098)	(510,165)	(2,041,698)	34,067	7.2%
Depreciation (Non-Current Assets)	(3,857,256)	(4,284,993)	(17,140,236)	427,737	11.1%
Interest Expenses	(58,835)	(52,611)	(210,449)	(6,224)	(10.6%)
Insurance Expenses	(384,004)	(361,521)	(840,371)	(22,483)	(5.9%)
Other Expenditure	(21,557)	(89,771)	(331,524)	68,214	316.4%
<b>Total</b>	<b>(17,376,924)</b>	<b>(21,256,844)</b>	<b>(82,212,721)</b>	<b>3,879,922</b>	
Non cash amounts excluded from operating activities	3,836,412	4,046,938	15,701,903	(210,526)	
<b>Amount attributable to operating activities</b>	<b>51,776,036</b>	<b>48,002,924</b>	<b>7,688,957</b>	<b>3,773,114</b>	
<b>INVESTING ACTIVITIES</b>					
Proceeds from Disposal of Assets	85,364	85,363	1,750,000	1	0.0%
Non-Operating Grants, Subsidies and Contributions	2,036,826	2,380,950	23,263,510	(344,124)	(16.9%)
Capital (Developer) - Contributions	220,645	532,062	2,545,638	(311,417)	(141.1%)
Land Development Costs	0	0	(60,000)	0	
Land and Building - new and replacement	(1,266,470)	(2,557,975)	(23,301,908)	1,291,504	(98.8%)
Plant, Equipment & Furniture - new & replacement	(477,353)	(1,190,297)	(7,118,860)	712,944	(126.4%)
Infrastructure Assets - Roads, Drainage, Parks	(405,077)	(2,488,489)	(15,122,403)	2,083,412	(25795.0%)
Infrastructure Assets - Capital Work-in progress	(32,712)	(147,081)	(914,618)	114,369	(349.6%)
<b>Amounts attributable to investing activities</b>	<b>161,222</b>	<b>(3,385,467)</b>	<b>(18,958,642)</b>	<b>3,546,689</b>	
Non-cash amounts excluded from investing activities	0	0	0	0	
<b>Amounts attributable to investing activities</b>	<b>161,222</b>	<b>(3,385,467)</b>	<b>(18,958,642)</b>	<b>3,546,689</b>	
<b>FINANCING ACTIVITIES</b>					
Repayment of borrowings	(147,822)	(332,736)	(1,330,983)	184,914	125.1%
Principal elements of finance lease payments	0	(104,737)	(209,473)	104,737	100.0%
Self-Supporting Loan Principal	0	2,409	9,646	(2,409)	(100.0%)
Proceeds from new borrowings	0	0	4,454,000	0	
Transfers from cash backed reserves (restricted assets)	33,733	5,153,945	21,584,384	(5,120,212)	(15178.6%)
Transfers to cash backed reserves (restricted assets)	(792,911)	(3,399,255)	(13,597,148)	2,606,344	328.7%
<b>Amounts attributable to financing activities</b>	<b>(907,000)</b>	<b>1,319,626</b>	<b>10,910,426</b>	<b>(2,226,626)</b>	(245.5%)
<b>MOVEMENT IN SURPLUS / (DEFICIT)</b>					
<b>Surplus / (deficit) at the start of the financial year</b>	<b>8,250,308</b>	<b>40,990</b>	<b>40,990</b>	<b>8,209,318</b>	<b>(99.5%)</b>
Amount attributable to operating activities	51,776,036	48,002,924	7,688,957	3,773,112	(7.3%)
Amount attributable to investing activities	161,222	(3,385,467)	(18,958,642)	3,546,689	(2199.9%)
Amount attributable to financing activities	(907,000)	1,319,626	10,910,426	(2,226,626)	(245.5%)
<b>Surplus / (deficit) remaining after imposition of general rates</b>	<b>59,280,567</b>	<b>45,978,074</b>	<b>(318,269)</b>	<b>13,302,493</b>	