CITY OF KALAMUNDA STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE FOR THE SEVEN MONTHS ENDED 31 JANUARY 2024



Net current assets at start of financial year -		31/01/2024	31/01/2024			
Not current assets at start of financial year- surplus/(deficit)		YTD Actual	YTD Budget	Current Annual	Var \$	Var %
Net current assets at start of financial year- surplus/(deficit)			-			
Semilabs				\$		
Revenue from operating activities (excluding rates) Rates Revenue 44,011,953 43,719,398 43,719,398 43,719,398 43,719,398 43,719,398 43,719,398 47,190	Net current assets at start of financial year -					
Revenue from operating activities (excluding rates) 44,011,953 43,719,398 43,709,164 292,554 0.78 Rates Revenue 238,249 2,241,262 2,413,650 (20,30,31) (840,7%) Contributions, Reimbursements and Donations 381,354 274,120 470,600 117,234 30,0% Profit on Asset Disposal 18,913,575 16,523,918 17,423,848 65,967 3,9% Interest Earnings 1,515,266 586,544 880,523 928,722 61,3% Other Revenue 71,600 71,800 72,389 127,500 928,722 61,3% Expenditure from operating activities 15,5848 123,749 160,000 13,236 9,7% Employee Costs (15,726,159) (16,972,985) (27,801,718) 1,246,835 7,9% Materials and Contracts (12,866,785) (13,982,982) (23,994,581) 1,1416,835 2,4% Depreciation (Non-Current Assets) (13,4281) (14,204,19) (2,436,817) 488,968 52,4% Utilities Charges (134,281) (14	surplus/(deficit)	8,975,167	465,151	2,350,571	8,510,016	95%
Rates Revenue		8,975,167	465,151	2,350,571	8,510,016	95%
Contributions, Reimbursements and Donations 238,249 2,241,262 2,413,650 (2,003,013) (84,07%) Contributions, Reimbursements and Donations 28,543 20,000 0 28,543 20,000 28,543 20,000 28,543 20,000 28,543 20,000 28,543 20,000 28,543 20,000 28,543 20,000 28,543 20,000 28,543 20,000 28,543 20,000						
Contributions, Reimbursements and Donations 381,354 221,120 470,180 117,234 30.0% Profit on Asset Disposal 28,543 00.0% 0.26,343 100.0% Profit on Asset Disposal 16,913,576 16,253,919 17,423,848 659,657 3.9% Interest Earnings 1,515,266 586,544 880,629 928,722 61.3% Cher Revenue 71,800 74,361 127,500 (2,781) (3,39%) Cher Revenue 71,800 74,361 127,500 (2,781) (3,39%) Cher Revenue 71,800 74,361 127,500 (2,781) (3,39%) Cher Revenue Total (Excluding Rates) 53,375,255 53,273,335 65,181,71 33,472 Cher Revenue 71,800 74,361 127,500 13,236 7.9% Cher Revenue Total (Excluding Rates) 633,624 123,740 100,000 13,236 7.9% Cher Revenue 71,800 74,361 127,500 13,246 7.9% Cher Revenue 71,800 74,361 72,740 100,000 13,236 7.9% Cher Revenue 70,800 73,861 73,861,773 73,872 Cher Revenue 70,800 73,861 73,872		44,011,953	43,719,398	43,706,164	292,554	0.7%
Profit on Asset Disposal 28,543 0 0 0 28,543 100.0%	. •	·			, , , , ,	
Fees and Charges		·				
Interest Earnings	•	•				
Character 1,800	· ·					
Total (Excluding Rates 136,884 123,749 160,000 13,226 9.7%	<u> </u>					
Total (Excluding Rates 63,307,525 63,273,355 65,181,871 34,172		·				
Expenditure from operating activities						9.7%
Employee Costs (15,726,150) (16,972,865) (27,807,178) 1,246,835 7.9% Materials and Contracts (12,866,785) (13,982,952) (23,994,581) 1,116,167 8.7% 6.7%	· · · · · · · · · · · · · · · · · · ·	63,307,525	63,273,353	65,181,871	34,172	
Materials and Contracts	· · · · · · · · · · · · · · · · · · ·	(15 726 150)	(16 072 085)	(27 807 178)	1 246 835	7 0%
Depreciation (Non-Current Assets)			, , , , , ,	, , , , , ,		
Depreciation (Non-Current Assets)				, , , ,		
Interest Expenses (134,281) (134,540) (230,650) 259 0.2% Insurance Expenses (755,151) (673,350) (762,437) (76,801) (102%) Other Expenditure (449,640) (148,242) (211,306) (301,398) (67.0%) Operating activities excluded Depreciation (Non-Current Assets) 14,605,438 7,982,611 13,684,765 6,622,827 45,3% (Profit)/Loss on Asset Disposal (28,543) 0 0 (20,000) (20,000) (20,000) Net Movement in Provisions / Contract Liabilities (496,803) 0 (20,000) 0 (20,000) 0 Pensioners Deferred Rates Movement 0 0 (20,000) 0 (20,000) 0 Pensioners Deferred Rates Movement 70 14,080,092 7,982,611 14,079,765 6,097,481 Investing Activities (496,803) 30,401,015 12,484,473 10,492,505 Proceeds from Disposal of Assets 73,864 0 0 73,864 100.0% Non-Operating Grants, Subsidies and Contributions 4,195,378 6,010,178 24,448,365 (1,814,800) (43,3%) Land and Building - new and replacement (1,671,008) (4,835,539) (13,715,852) 3,162,531 (717,1%) Plant, Equipment & Furniture - new & replacement (141,860) (1,731,856) (4,476,981) 1,589,996 (19374,1%) Infrastructure Assets - Roads, Drainage, Parks (5,416,125) (6,601,555) (24,615,010) 1,195,430 (492,273) Amounts attributable to investing activities (3,902,025) (7,156,772) (18,926,774) 3,254,748 Financing Activities (693,081) (693,081) (698,915) (1,258,442) 5,834 0.8% Principal elements of finance lease payments 0 (146,125) (202,250) 146,125 100.0% Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 1,748,63 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 310.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128	•		, , , , , ,		•	
Common C	,					
Commonstraints	·					
Total (45,469,266) (41,320,100) (69,127,734) (4,149,164)	•					
Depretiting activities excluded Depreciation (Non-Current Assets) 14,605,438 7,982,611 13,684,765 6,622,827 45,3% (Profit)/Loss on Asset Disposal (28,543) 0 0 0 (28,543) 100,0% (28,543) (28,54,54) (28,543	·		<u> </u>		, , ,	(/
Profit /Loss on Asset Disposal (28,543) 0 0 (28,543) 100.0%	Operating activities excluded	, , , ,				
Net Movement in Provisions / Contract Liabilities (496,803) 0 415,000 (496,803) 100.0%	Depreciation (Non-Current Assets)	14,605,438	7,982,611	13,684,765	6,622,827	45.3%
Pensioners Deferred Rates Movement	(Profit)/Loss on Asset Disposal	(28,543)	0	0	(28,543)	100.0%
Pensioners Deferred Rates Movement	Net Movement in Provisions / Contract Liabilities	(496.803)	0	415.000	(496.803)	100.0%
Amount attributable to operating activities Total 14,080,092 7,982,611 14,079,765 6,097,481 10,492,505	Pensioners Deferred Rates Movement		0		0	
Investing Activities	Total	14,080,092			6,097,481	
Proceeds from Disposal of Assets 73,864 0 0 73,864 100.0%	Amount attributable to operating activities	40,893,518	30,401,015	12,484,473	10,492,505	
Proceeds from Disposal of Assets 73,864 0 0 73,864 100.0%	Investing Activities					
Non-Operating Grants, Subsidies and Contributions 4,195,378 6,010,178 24,448,365 (1,814,800) (43.3%) Land and Building - new and replacement (1,671,008) (4,833,539) (13,715,582) 3,162,531 (717.1%) Plant, Equipment & Furniture - new & replacement (141,860) (1,731,856) (4,476,981) 1,589,996 (19374.1%) Infrastructure Assets - Roads, Drainage, Parks (5,416,125) (6,601,555) (24,615,010) 1,185,430 (439.0%) Infrastructure Assets - Capital Work-in progress (942,273) 0 (567,565) (942,273) 100.0% Amounts attributable to investing activities (3,902,025) (7,156,772) (18,926,774) 3,254,748 Amounts attributable to investing activities (3,902,025) (7,156,772) (18,926,774) 3,254,748 Principal elements of finance lease payments (693,081) (698,915) (1,258,442) 5,834 0.8% Principal elements of finance lease payments 0 (146,125) (292,250) 146,125 100.0% Self-Supporting Loan Principal 11,746 8,099 13,890 3,6	<u> </u>	73 864	0	0	73 864	100.0%
Land and Building - new and replacement (1,671,008) (4,833,539) (13,715,582) 3,162,531 (717.1%) Plant, Equipment & Furniture - new & replacement Infrastructure Assets - Roads, Drainage, Parks Infrastructure Assets - Roads, Drainage, Parks Infrastructure Assets - Capital Work-in progress Infrastructure Assets - Capital Infrastructure Assets Infrastructure Assets - Capital (Poveloper) - Contributions Infrastructure Assets - Capital (Poveloper) - Contributions Infrastructure Assets - Capital Infrastructure Infrastructu	•	·				
Plant, Equipment & Furniture - new & replacement (141,860) (1,731,856) (4,476,981) 1,589,996 (19374.1%) Infrastructure Assets - Roads, Drainage, Parks (5,416,125) (6,601,555) (24,615,010) 1,185,430 (439.0%) Infrastructure Assets - Capital Work-in progress (942,273) 0 (567,565) (942,273) 100.0% Amounts attributable to investing activities (3,902,025) (7,156,772) (18,926,774) 3,254,748 Amounts attributable to investing activities (93,081) (698,915) (1,258,442) 5,834 0.8% Principal elements of finance lease payments 0 (146,125) (292,250) 146,125 100.0% Self-Supporting Loan Principal 11,746 8,099 13,890 3,647 31.0% Proceeds from new borrowings 0 0 0 2,000,000 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0%	•					
Infrastructure Assets - Roads, Drainage, Parks Infrastructure Assets - Capital Work-in progress Infrastructure Assets - (694,081) Infrastructure Assets - (100,081) Infrastructure (100,081) Infrastructu	·					
Infrastructure Assets - Capital Work-in progress (942,273) 0 (567,565) (942,273) 100.0%						, ,
Amounts attributable to investing activities (3,902,025) (7,156,772) (18,926,774) 3,254,748 Amounts attributable to investing activities (3,902,025) (7,156,772) (18,926,774) 3,254,748 Financing Activities Repayment of borrowings Repayments of finance lease payments 0 (146,125) (292,250) 146,125 100.0% Self-Supporting Loan Principal 11,746 8,099 13,890 3,647 31.0% Proceeds from new borrowings 0 0 0 2,000,000 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%						, ,
Financing Activities Repayment of borrowings (693,081) (698,915) (1,258,442) 5,834 0.8% Principal elements of finance lease payments 0 (146,125) (292,250) 146,125 100.0% Self-Supporting Loan Principal 11,746 8,099 13,890 3,647 31.0% Proceeds from new borrowings 0 0 2,000,000 0 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	the state of the s		(7,156,772)			
Repayment of borrowings (693,081) (698,915) (1,258,442) 5,834 0.8% Principal elements of finance lease payments 0 (146,125) (292,250) 146,125 100.0% Self-Supporting Loan Principal 11,746 8,099 13,890 3,647 31.0% Proceeds from new borrowings 0 0 2,000,000 0 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	Amounts attributable to investing activities	(3,902,025)	(7,156,772)	(18,926,774)	3,254,748	
Repayment of borrowings (693,081) (698,915) (1,258,442) 5,834 0.8% Principal elements of finance lease payments 0 (146,125) (292,250) 146,125 100.0% Self-Supporting Loan Principal 11,746 8,099 13,890 3,647 31.0% Proceeds from new borrowings 0 0 2,000,000 0 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%						
Principal elements of finance lease payments 0 (146,125) (292,250) 146,125 100.0% Self-Supporting Loan Principal 11,746 8,099 13,890 3,647 31.0% Proceeds from new borrowings 0 0 2,000,000 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	· · · · · · · · · · · · · · · · · · ·					
Self-Supporting Loan Principal 11,746 8,099 13,890 3,647 31.0% Proceeds from new borrowings 0 0 2,000,000 0 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	· ·		(698,915)			
Proceeds from new borrowings 0 0 2,000,000 0 Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%				,	•	
Capital (Developer) - Contributions 1,748,163 331,079 1,567,565 1,417,084 81.1% Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	•	11,746				31.0%
Transfers from cash backed reserves (restricted assets) 252,084 0 9,361,714 252,084 100.0% Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	· ·	0				
Transfers to cash backed reserves (restricted assets) (1,426,378) (3,294,732) (5,733,278) 1,868,354 131.0% Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	,					
Amounts attributable to financing activities (107,466) (3,800,594) 5,659,199 3,693,128 3436.6%	· · · · · · · · · · · · · · · · · · ·	·				
	,					
Net current assets at end of the period - surplus/(deficit) <u>36,884,028</u> 19,443,649 (783,102) 17,440,381 47.3%	Amounts attributable to illiancing activities	(107,466)	(3,800,594)	5,059,199	3,093,128	3430.0%
Net current assets at end of the period - surplus/(deficit) <u>36,884,028</u> 19,443,649 (783,102) 17,440,381 47.3%						
	Net current assets at end of the period - surplus/(deficit)	36,884,028	19,443,649	(783,102)	17,440,381	47.3%

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