

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



	30/04/2024 YTD Actual (b) \$	30/04/2024 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>Net current assets at start of financial year - surplus/(deficit)</b>	8,975,167	8,975,167	8,975,167	(0)	(0%)
	8,975,167	8,975,167	8,975,167	(0)	(0%)
<b>Revenue from operating activities</b>					
Rates Revenue	44,356,494	44,219,454	44,256,164	137,039	0.3%
Operating Grants and Subsidies	399,050	328,709	2,487,458	70,341	17.6%
Contributions, Reimbursements and Donations	625,177	404,135	479,941	221,042	35.4%
Profit on Asset Disposal	28,543	28,353	28,353	190	0.7%
Fees and Charges	17,899,731	17,673,510	18,149,485	226,221	1.3%
Interest Earnings	2,662,730	2,057,552	2,345,730	605,178	22.7%
Other Revenue	98,048	63,170	78,403	34,878	35.6%
Ex Gratia Rates Revenue	136,984	156,667	235,000	(19,682)	(14.4%)
<b>Total</b>	<b>66,206,757</b>	<b>64,931,550</b>	<b>68,060,534</b>	<b>1,275,207</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(22,254,636)	(22,697,741)	(27,321,391)	443,105	2.0%
Materials and Contracts	(18,599,523)	(19,810,353)	(24,388,915)	1,210,830	6.5%
Utilities Charges	(1,664,777)	(1,751,888)	(2,136,817)	87,111	5.2%
Depreciation (Non-Current Assets)	(13,960,272)	(11,403,730)	(13,684,765)	(2,556,542)	(18.3%)
Interest Expenses	(187,764)	(192,200)	(230,650)	4,436	2.4%
Insurance Expenses	(754,556)	(728,366)	(762,437)	(26,190)	(3.5%)
Other Expenditure	(516,380)	(577,928)	(603,088)	61,548	11.9%
<b>Total</b>	<b>(57,946,024)</b>	<b>(57,162,207)</b>	<b>(69,128,063)</b>	<b>(783,815)</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	13,960,272	11,403,730	13,684,765	2,556,542	18.3%
(Profit)/Loss on Asset Disposal	(20,427)	(28,353)	(28,353)	7,926	(38.8%)
Net Movement in Provisions / Contract Liabilities	(422,768)	276,667	415,000	(699,435)	165.4%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
<b>Total</b>	<b>13,517,077</b>	<b>11,652,044</b>	<b>14,051,412</b>	<b>1,865,033</b>	
<b>Amount attributable to operating activities</b>	<b>30,752,976</b>	<b>28,396,554</b>	<b>21,959,050</b>	<b>2,356,425</b>	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	85,364	85,363	85,363	1	0.0%
Non-Operating Grants, Subsidies and Contributions	4,502,478	3,582,309	15,801,470	920,169	20.4%
Land and Building - new and replacement	(2,051,238)	(5,815,682)	(11,379,511)	3,764,444	(559.8%)
Plant, Equipment & Furniture - new & replacement	(159,734)	(2,459,731)	(3,676,981)	2,299,997	(27747.6%)
Infrastructure Assets - Roads, Drainage, Parks	(6,549,560)	(10,096,742)	(14,593,394)	3,547,182	(712.4%)
Infrastructure Assets - Capital Work-in progress	(949,223)	(975,811)	(1,019,860)	26,588	(2.8%)
<b>Amounts attributable to investing activities</b>	<b>(5,121,913)</b>	<b>(15,680,294)</b>	<b>(14,782,914)</b>	<b>10,558,381</b>	
<b>Amounts attributable to investing activities</b>	<b>(5,121,913)</b>	<b>(15,680,294)</b>	<b>(14,782,914)</b>	<b>10,558,381</b>	
<b>Financing Activities</b>					
Repayment of borrowings	(800,094)	(809,612)	(1,258,442)	9,518	1.2%
Principal elements of finance lease payments	0	(146,125)	(292,250)	146,125	100.0%
Self-Supporting Loan Principal	11,746	14,852	16,374	(3,106)	(26.4%)
Capital (Developer) - Contributions	1,748,163	1,019,861	2,019,861	728,302	41.7%
Transfers from cash backed reserves (restricted assets)	276,162	252,084	8,221,201	24,078	8.7%
Transfers to cash backed reserves (restricted assets)	(1,828,644)	(1,349,023)	(15,183,114)	(479,621)	(26.2%)
<b>Amounts attributable to financing activities</b>	<b>(592,667)</b>	<b>(1,017,963)</b>	<b>(6,476,370)</b>	<b>425,297</b>	71.8%
<b>Net current assets at end of the period - surplus/(deficit)</b>	<b>25,038,397</b>	<b>11,698,296</b>	<b>699,766</b>	<b>13,340,103</b>	53.3%