

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE SEVEN MONTHS ENDED 31 JANUARY 2025**



	31/01/2025 YTD Actual (b) \$	31/01/2025 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	47,478,200	47,204,712	47,500,315	273,488	0.6%
Operating Grants and Subsidies	401,143	395,954	2,486,116	5,189	1.3%
Contributions, Reimbursements and Donations	718,615	482,999	711,099	235,616	32.8%
Profit on Asset Disposal	64,593	985,831	1,690,000	(921,238)	(1426.2%)
Fees and Charges	18,028,972	17,525,453	18,916,195	503,519	2.8%
Interest Earnings	1,708,835	1,567,289	2,572,500	141,546	8.3%
Other Revenue	200,742	69,349	118,900	131,393	65.5%
Ex Gratia Rates Revenue	146,566	251,450	251,450	(104,884)	(71.6%)
Total	68,747,666	68,483,037	74,246,575	264,629	
Expenditure from operating activities					
Employee Costs	(18,326,435)	(19,370,092)	(31,536,135)	1,043,657	5.7%
Materials and Contracts	(14,689,358)	(17,545,213)	(30,169,107)	2,855,855	19.4%
Utilities Charges	(1,142,937)	(1,190,385)	(2,041,698)	47,448	4.2%
Depreciation (Non-Current Assets)	(9,958,869)	(9,998,317)	(17,140,236)	39,448	0.4%
Interest Expenses	(134,502)	(122,759)	(210,449)	(11,743)	(8.7%)
Insurance Expenses	(768,347)	(742,508)	(840,371)	(25,839)	(3.4%)
Other Expenditure	(161,939)	(222,199)	(381,524)	60,260	37.2%
Total	(45,587,601)	(49,191,474)	(82,319,521)	3,603,875	
Non cash amounts excluded from operating activities	10,071,891	9,196,930	15,701,903	874,961	
Amount attributable to operating activities	33,231,956	28,488,493	7,628,957	4,743,465	
INVESTING ACTIVITIES					
Proceeds from Disposal of Assets	85,364	85,363	1,750,000	1	0.0%
Non-Operating Grants, Subsidies and Contributions	3,658,261	4,821,914	16,522,036	(1,163,653)	(31.8%)
Capital (Developer) - Contributions	1,373,270	1,183,688	2,545,638	189,582	13.8%
Land Acquisition / Development Costs	(8,332)	0	(3,518,750)	(8,332)	100.0%
Land and Building - new and replacement	(3,519,423)	(3,337,547)	(17,854,330)	(181,876)	(5.1%)
Plant, Equipment & Furniture - new & replacement	(4,019,406)	(4,819,487)	(7,154,860)	800,081	(46.6%)
Infrastructure Assets - Roads, Drainage, Parks	(1,259,711)	(3,240,819)	(9,252,808)	1,981,108	(11063.7%)
Infrastructure Assets - Capital Work-in progress	(43,572)	(326,357)	(914,618)	282,785	(649.0%)
Amounts attributable to investing activities	(3,733,548)	(5,633,244)	(17,877,692)	1,899,695	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amounts attributable to investing activities	(3,733,548)	(5,633,244)	(17,877,692)	1,899,695	
FINANCING ACTIVITIES					
Repayment of borrowings	(678,685)	(776,384)	(1,330,983)	97,699	14.4%
Principal elements of finance lease payments	0	(104,737)	(209,473)	104,737	100.0%
Self-Supporting Loan Principal	4,757	5,621	9,646	(864)	(18.2%)
Proceeds from new borrowings	0	0	2,454,000	0	
Transfers from cash backed reserves (restricted assets)	3,351,431	12,299,435	25,582,134	(8,948,004)	(267.0%)
Transfers to cash backed reserves (restricted assets)	(2,549,890)	(8,829,507)	(16,739,847)	6,279,617	246.3%
Amounts attributable to financing activities	127,613	2,594,428	9,765,477	(2,466,815)	1933.0%
MOVEMENT IN SURPLUS / (DEFICIT)					
Surplus / (deficit) at the start of the financial year	8,711,043	8,711,043	8,711,043	0	0.0%
Amount attributable to operating activities	33,231,956	28,488,493	7,628,957	4,743,463	(14.3%)
Amount attributable to investing activities	(3,733,548)	(5,633,244)	(17,877,692)	1,899,695	50.9%
Amount attributable to financing activities	127,613	2,594,428	9,765,477	(2,466,815)	1933.0%
Surplus / (deficit) remaining after imposition of general rates	38,337,064	34,160,721	8,227,784	4,176,343	