

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



	30/11/2024 YTD Actual (b) \$	30/11/2024 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	47,244,171	47,056,910	47,500,315	187,261	0.4%
Operating Grants and Subsidies	345,931	328,791	2,486,116	17,140	5.0%
Contributions, Reimbursements and Donations	507,370	385,273	711,099	122,097	24.1%
Profit on Asset Disposal	0	704,165	1,690,000	(704,165)	(100.0%)
Fees and Charges	17,451,740	16,969,365	18,916,195	482,375	2.8%
Interest Earnings	1,119,270	1,067,415	2,572,500	51,855	4.6%
Other Revenue	183,036	49,535	118,900	133,501	72.9%
Ex Gratia Rates Revenue	146,566	251,450	251,450	(104,884)	(71.6%)
Total	66,998,084	66,812,904	74,246,575	185,180	
Expenditure from operating activities					
Employee Costs	(12,502,702)	(13,334,628)	(31,536,135)	831,926	6.7%
Materials and Contracts	(9,958,659)	(12,493,622)	(30,169,107)	2,534,963	25.5%
Utilities Charges	(785,190)	(850,275)	(2,041,698)	65,085	8.3%
Depreciation (Non-Current Assets)	(7,109,556)	(7,141,655)	(17,140,236)	32,099	0.5%
Interest Expenses	(97,451)	(87,685)	(210,449)	(9,766)	(10.0%)
Insurance Expenses	(767,437)	(703,574)	(840,371)	(63,863)	(8.3%)
Other Expenditure	(92,579)	(143,485)	(381,524)	50,906	55.0%
Total	(31,499,630)	(34,754,925)	(82,319,521)	3,255,297	
Non cash amounts excluded from operating activities	7,438,379	6,542,351	15,701,903	896,028	
Amount attributable to operating activities	42,936,833	38,600,330	7,628,957	4,336,505	
INVESTING ACTIVITIES					
Proceeds from Disposal of Assets	0	729,167	1,750,000	(729,167)	(100.0%)
Non-Operating Grants, Subsidies and Contributions	2,470,394	2,945,768	16,522,036	(475,374)	(19.2%)
Capital (Developer) - Contributions	1,120,942	857,875	2,545,638	263,067	23.5%
Land Acquisition / Development Costs	0	0	(3,518,750)	0	
Land and Building - new and replacement	(2,420,460)	(1,897,736)	(17,854,330)	(522,724)	45.0%
Plant, Equipment & Furniture - new & replacement	(694,592)	(1,490,024)	(7,154,860)	795,432	(132.1%)
Infrastructure Assets - Roads, Drainage, Parks	(962,914)	(2,167,886)	(9,252,808)	1,204,972	(7691.7%)
Infrastructure Assets - Capital Work-in progress	(32,712)	(223,832)	(914,618)	191,120	(584.2%)
Amounts attributable to investing activities	(519,342)	(1,246,668)	(17,877,692)	727,325	
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FINANCING ACTIVITIES					
Repayment of borrowings	(422,735)	(554,560)	(1,330,983)	131,825	31.2%
Principal elements of finance lease payments	0	(104,737)	(209,473)	104,737	100.0%
Self-Supporting Loan Principal	0	4,015	9,646	(4,015)	(100.0%)
Proceeds from new borrowings	0	0	2,454,000	0	
Transfers from cash backed reserves (restricted assets)	54,263	8,651,806	25,582,134	(8,597,543)	(15844.2%)
Transfers to cash backed reserves (restricted assets)	(879,411)	(5,665,425)	(16,739,847)	4,786,014	544.2%
Amounts attributable to financing activities	(1,247,883)	2,331,100	9,765,477	(3,578,983)	(286.8%)
MOVEMENT IN SURPLUS / (DEFICIT)					
Surplus / (deficit) at the start of the financial year	8,711,043	40,990	40,990	8,670,053	(99.5%)
Amount attributable to operating activities	42,936,833	38,600,330	7,628,957	4,336,503	(10.1%)
Amount attributable to investing activities	(519,342)	(1,246,668)	(17,877,692)	727,325	140.0%
Amount attributable to financing activities	(1,247,883)	2,331,100	9,765,477	(3,578,983)	(286.8%)
Surplus / (deficit) remaining after imposition of general rates	49,880,651	39,725,752	(442,269)	10,154,899	