

**CITY OF KALAMUNDA  
STATEMENT OF FINANCIAL ACTIVITY  
BY NATURE OR TYPE  
FOR THE THREE MONTHS ENDED 30 SEPTEMBER 2022**



	FM Reg 34(1)(c)	FM Reg 34(1)(b)	FM Reg 34(1)(a)		
	30/09/2022 YTD Actual (b)	30/09/2022 YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	\$	\$	\$	\$	%
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2,777,754	3,595,066	3,595,066	(817,312)	(29%)
	2,777,754	3,595,066	3,595,066	(817,312)	(29%)
<b>Revenue from operating activities (excluding rates)</b>					
Operating Grants and Subsidies	234,047	104,937	562,885	129,110	55.2%
Contributions, Reimbursements and Donations	148,687	122,349	3,029,642	26,338	17.7%
Profit on Asset Disposal	102,752	0	0	102,752	100.0%
Fees and Charges	4,965,316	4,590,889	16,924,143	374,427	7.5%
Interest Earnings	420,143	106,242	428,778	313,901	74.7%
Other Revenue	25,159	73,899	295,600	(48,740)	(193.7%)
Ex Gratia Rates Revenue	123,749	123,749	160,000	0	0.0%
<b>Total (Excluding Rates)</b>	6,019,853	5,122,065	21,401,048	897,793	
<b>Expenditure from operating activities</b>					
Employee Costs	(6,387,031)	(7,075,780)	(26,540,587)	688,749	10.8%
Materials and Contracts	(4,755,182)	(5,499,387)	(22,036,380)	744,205	15.7%
Utilities Charges	(470,658)	(483,650)	(1,975,759)	22,992	4.9%
Depreciation (Non-Current Assets)	(2,856,576)	(3,399,723)	(13,599,138)	543,147	19.0%
Interest Expenses	(66,568)	(64,896)	(259,591)	(1,672)	(2.5%)
Insurance Expenses	(361,894)	(377,707)	(755,514)	15,813	4.4%
Other Expenditure	(41,921)	(37,734)	(2,275,974)	(4,187)	(10.0%)
<b>Total</b>	(14,939,830)	(16,948,878)	(67,442,943)	2,009,050	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	2,856,576	3,399,723	13,599,138	(543,147)	(19.0%)
(Profit)/Loss on Asset Disposal	(102,752)	0	0	(102,752)	100.0%
EMRC Contribution (Non-cash)	0	0	(640,000)	0	
Net Movement in Provisions / Contract Liabilities	112,147	0	385,285	112,147	100.0%
Pensioners Deferred Rates Movement	0	0	(20,000)	0	
Asset exchange valuation	195,502	0	0	195,502	100.0%
<b>Total</b>	3,061,473	3,399,723	13,324,423	(338,250)	
<b>Amount attributable to operating activities</b>	(3,080,751)	(4,832,024)	(29,122,406)	1,751,281	
<b>Investing Activities</b>					
Proceeds from Disposal of Assets	133,638	0	0	133,638	100.0%
Non-Operating Grants, Subsidies and Contributions	809,276	154,215	11,746,879	655,061	80.9%
Land Development Costs	(542,760)	0	(2,000,000)	(542,760)	100.0%
Land and Buildings New	(106,981)	(1,126,353)	(4,505,623)	1,019,372	(952.9%)
Land and Buildings Replacement	(134,033)	(923,991)	(3,696,613)	789,958	(589.4%)
Plant and Equipment New	0	0	(2,000,000)	0	
Plant and Equipment Replacement	(46,766)	(506,000)	(506,000)	459,234	(982.0%)
Furniture and Equipment	(12,750)	(256,989)	(1,028,000)	244,239	(1915.6%)
Infrastructure Assets - Roads New	(841,222)	(1,662,640)	(5,572,257)	821,418	(97.6%)
Infrastructure Assets - Roads Renewal	(133,495)	(971,094)	(3,884,585)	837,599	(627.4%)
Infrastructure Assets - Drainage New	(32,720)	(240,834)	(963,406)	208,114	(636.1%)
Infrastructure Assets - Drainage Renewal	(7,712)	(130,785)	(523,185)	123,073	(1595.9%)
Infrastructure Assets - Footpaths New	(20,677)	(145,671)	(582,752)	124,994	(604.5%)
Infrastructure Assets - Footpaths Renewal	(464,496)	(319,368)	(1,277,589)	(145,128)	31.2%
Infrastructure Assets - Car Parks New	(4,715)	(150,270)	(601,095)	145,555	(3087.2%)
Infrastructure Assets - Car Parks Renewal	(3,107)	(174,123)	(696,553)	171,016	(5504.2%)
Infrastructure Assets - Parks and Ovals New	(45,139)	(429,948)	(4,016,669)	384,809	(852.5%)
Infrastructure Assets - Parks and Ovals Renewal	(68,038)	(422,940)	(1,692,027)	354,902	(521.6%)
Infrastructure Assets - Capital Work-in progress	(2,168)	(443,079)	(1,772,337)	440,912	(20341.9%)
<b>Amounts attributable to investing activities</b>	(1,523,864)	(7,749,870)	(23,571,813)	6,226,006	
Non-cash amounts excluded from investing activities	0	0	(300,000)	0	
<b>Amounts attributable to investing activities</b>	(1,523,864)	(7,749,870)	(23,871,813)	6,226,006	
<b>Financing Activities</b>					
Repayment of borrowings	(131,018)	(162,153)	(1,229,486)	31,135	23.8%
Principal elements of finance lease payments	0	(22,356)	(44,711)	22,356	100.0%
Self-Supporting Loan Principal	0	0	13,131	0	
Proceeds from new borrowings	0	0	2,000,000	0	
Capital (Developer) - Contributions	326,850	0	2,292,835	326,850	100.0%
Transfers from cash backed reserves (restricted assets)	9,899	0	10,316,169	9,899	100.0%
Transfers to cash backed reserves (restricted assets)	(438,422)	(708,721)	(2,138,999)	270,299	61.7%
<b>Amounts attributable to financing activities</b>	(232,691)	(893,230)	11,208,939	660,539	
<b>Surplus / (deficiency) before general rates</b>	(4,837,306)	(13,475,124)	(41,785,280)	8,637,825	
Rate Revenue	41,791,468	41,730,692	41,806,941	60,776	0.1%
<b>Net current assets at end of the period - surplus/(deficit)</b>	36,954,161	28,255,569	21,661	8,698,601	23.5%