

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE THREE MONTHS ENDED 30 SEPTEMBER 2025



		30/09/2025	30/09/2025		
	Current Annual	YTD	YTD	Var. \$	Var. %
	Budget	Actual	Budget	(b)-(a)	(b)-(a)/(b)
	\$	\$	\$	\$	%
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,522,656	51,178,650	50,942,517	236,133	0.5%
Operating Grants and Subsidies	2,519,664	401,868	308,554	93,314	23.2%
Contributions, Reimbursements and Donations	796,239	927,183	199,071	728,112	78.5%
Profit on Asset Disposal	1,690,000	90,000	422,499	(332,499)	(369.4%)
Fees and Charges	20,200,968	17,426,722	17,118,408	308,314	1.8%
Interest Earnings	3,672,368	966,956	861,320	105,636	10.9%
Other Revenue	280,280	173,495	70,071	103,424	59.6%
Ex Gratia Rates Revenue	264,023	156,797	264,023	(107,226)	(68.4%)
Total	80,946,198	71,321,671	70,186,463	1,135,208	
Expenditure from operating activities					
Employee Costs	(36,308,249)	(8,160,969)	(8,270,088)	109,119	1.3%
Materials and Contracts	(34,389,813)	(6,600,105)	(8,548,243)	1,948,138	29.5%
Utilities Charges	(2,297,714)	(507,535)	(574,401)	66,866	13.2%
Depreciation (Non-Current Assets)	(17,554,807)	(4,026,344)	(4,388,712)	362,368	9.0%
Interest Expenses	(253,720)	(51,345)	(63,432)	12,087	23.5%
Insurance Expenses	(799,602)	(384,542)	(344,284)	(40,258)	(10.5%)
Loss on Asset Disposal	0	26,136	0	26,136	(100.0%)
Other Expenditure	(394,200)	(56,605)	(102,302)	45,697	80.7%
Total	(91,998,105)	(19,761,309)	(22,291,463)	2,530,156	
Non cash amounts excluded from operating activities	16,049,251	6,763,125	3,973,250	2,789,875	
Amount attributable to operating activities	4,997,344	58,323,487	51,868,250	6,455,239	
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	25,400,300	168,478	5,970,131	(5,801,653)	(3443.6%)
Capital (Developer) - Contributions	3,979,251	1,206,430	664,341	542,088	44.9%
Proceeds from EMRC divestment	30,718,215	0	0	0	
Land Held for Resale	1,750,000	0	0	0	
Land Acquisition / Development Costs	(1,530,000)	(39,000)	(382,500)	343,500	(880.8%)
Land and Building - new and replacement	(32,880,451)	(1,509,073)	(7,826,460)	6,317,387	(1026.7%)
Plant, Equipment & Furniture - new & replacement	(2,762,889)	(419,281)	(647,477)	228,196	(108.1%)
Infrastructure Assets - Roads, Drainage, Parks					
Infrastructure Assets - Capital Work-in progress	(23,808,065)	(1,219,181)	(5,605,805)	4,096,091	(23376.0%)
Amounts attributable to investing activities	866,361	(1,811,627)	(7,827,770)	6,016,142	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,354,249)	(157,023)	(338,565)	181,542	115.6%
Principal elements of finance lease payments	(226,505)	(67,327)	(18,875)	(48,451)	(72.0%)
Self-Supporting Loan Principal	10,189	4,889	2,547	2,342	47.9%
Proceeds from new borrowings	4,965,763	0	0	0	
Transfers from cash backed reserves (restricted assets)	22,776,886	303,555	0	303,555	100.0%
Transfers to cash backed reserves (restricted assets)	(41,513,681)	(962,542)	0	(962,542)	(100.0%)
Amounts attributable to financing activities	(15,341,597)	(878,448)	(354,893)	(523,554)	(59.6%)
MOVEMENT IN SURPLUS / (DEFICIT)					
Surplus / (deficit) at the start of the financial year	7,638,274	7,638,274	7,638,274	0	0.0%
Amount attributable to operating activities	4,997,344	58,323,487	51,868,250	6,455,237	(11.1%)
Amount attributable to investing activities	866,361	(1,811,627)	(7,827,770)	6,016,142	332.1%
Amount attributable to financing activities	(15,341,597)	(878,448)	(354,893)	(523,554)	(59.6%)
Surplus / (deficit) remaining after imposition of general rates	(1,839,617)	63,271,686	51,323,861	11,947,825	