

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



	31/03/2025 YTD Actual (b) \$	31/03/2025 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	47,528,912	47,624,214	47,815,135	(95,302)	(0.2%)
Operating Grants and Subsidies	510,998	529,414	2,476,763	(18,416)	(3.6%)
Contributions, Reimbursements and Donations	987,461	799,060	935,750	188,401	19.1%
Profit on Asset Disposal	64,593	1,267,497	1,690,000	(1,202,904)	(1862.3%)
Fees and Charges	18,748,622	18,594,370	19,453,239	154,252	0.8%
Interest Earnings	2,966,818	2,051,768	2,713,731	915,050	30.8%
Other Revenue	219,036	244,803	273,674	(25,767)	(11.8%)
Ex Gratia Rates Revenue	146,566	251,450	251,450	(104,884)	(71.6%)
Total	71,173,006	71,362,576	75,609,742	(189,570)	
Expenditure from operating activities					
Employee Costs	(23,622,887)	(24,061,733)	(31,784,014)	438,846	1.9%
Materials and Contracts	(21,621,908)	(21,371,128)	(29,266,259)	(250,780)	(1.2%)
Utilities Charges	(1,538,559)	(1,530,495)	(2,041,698)	(8,064)	(0.5%)
Depreciation (Non-Current Assets)	(12,729,001)	(12,854,979)	(17,140,236)	125,978	1.0%
Interest Expenses	(181,886)	(192,166)	(260,449)	10,280	5.7%
Insurance Expenses	(768,847)	(781,442)	(840,371)	12,595	1.6%
Other Expenditure	(193,028)	(263,622)	(376,746)	70,594	36.6%
Total	(61,565,799)	(61,402,707)	(82,056,915)	(163,090)	
Non cash amounts excluded from operating activities	13,479,511	12,119,067	16,049,044	1,360,443	
Amount attributable to operating activities	23,086,718	22,078,936	9,601,871	1,007,783	
INVESTING ACTIVITIES					
Proceeds from Disposal of Assets	95,955	85,363	1,750,000	10,592	11.0%
Non-Operating Grants, Subsidies and Contributions	12,483,491	6,179,427	10,725,229	6,304,064	50.5%
Capital (Developer) - Contributions	1,373,270	2,264,240	3,155,209	(890,969)	(64.9%)
Land Acquisition / Development Costs	(3,467,082)	(3,458,750)	(3,518,750)	(8,332)	0.2%
Land and Building - new and replacement	(4,407,717)	(6,342,832)	(10,912,693)	1,935,115	(68.2%)
Plant, Equipment & Furniture - new & replacement	(4,264,126)	(4,958,083)	(5,917,893)	693,957	(72.3%)
Infrastructure Assets - Roads, Drainage, Parks	(2,913,881)	(4,939,889)	(8,918,706)	2,026,008	(3477.3%)
Infrastructure Assets - Capital Work-in progress	(50,147)	(736,304)	(1,416,506)	686,157	(1368.3%)
Amounts attributable to investing activities	(1,150,238)	(11,906,828)	(15,054,109)	10,756,590	
Non-cash amounts excluded from investing activities	(3,199,447)	0	0	0	
Amounts attributable to investing activities	(4,349,685)	(11,906,828)	(15,054,109)	7,557,143	(173.7%)
FINANCING ACTIVITIES					
Repayment of borrowings	(764,065)	(409,395)	(409,395)	(354,670)	(46.4%)
Principal elements of finance lease payments	0	(104,737)	(209,473)	104,737	100.0%
Self-Supporting Loan Principal	4,757	7,227	9,646	(2,470)	(51.9%)
Proceeds from new borrowings	0	0	1,370,000	0	
Transfers from cash backed reserves (restricted assets)	6,518,066	9,736,884	17,042,922	(3,218,818)	(49.4%)
Transfers to cash backed reserves (restricted assets)	(3,140,767)	(11,185,166)	(20,219,573)	8,044,399	256.1%
Amounts attributable to financing activities	2,617,991	(1,955,187)	(2,415,873)	4,573,178	(174.7%)
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	23,086,718	22,078,936	9,601,871	1,007,781	(4.4%)
Amount attributable to investing activities	(4,349,685)	(11,906,828)	(15,054,109)	7,557,143	173.7%
Amount attributable to financing activities	2,617,991	(1,955,187)	(2,415,873)	4,573,178	(174.7%)
Surplus / (deficit) remaining after imposition of general rates	30,066,067	16,927,965	842,932	13,138,102	