

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE ELEVEN MONTHS ENDED 31 MAY 2025



	31/05/2025 YTD Actual (b) \$	31/05/2025 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	47,640,398	47,751,495	47,815,135	(111,097)	(0.2%)
Operating Grants and Subsidies	702,036	697,167	2,476,763	4,869	0.7%
Contributions, Reimbursements and Donations	1,157,418	889,028	935,750	268,390	23.2%
Profit on Asset Disposal	64,593	1,549,163	1,690,000	(1,484,570)	(2298.3%)
Fees and Charges	19,515,017	19,166,708	19,453,239	348,309	1.8%
Interest Earnings	3,147,320	2,366,826	2,713,731	780,494	24.8%
Other Revenue	234,581	264,045	273,674	(29,464)	(12.6%)
Ex Gratia Rates Revenue	146,566	251,450	251,450	(104,884)	(71.6%)
Total	72,607,929	72,935,882	75,609,742	(327,953)	
Expenditure from operating activities					
Employee Costs	(29,083,120)	(29,209,417)	(31,784,014)	126,297	0.4%
Materials and Contracts	(25,617,309)	(26,539,327)	(29,215,582)	922,018	3.6%
Utilities Charges	(1,869,387)	(1,870,605)	(2,041,698)	1,218	0.1%
Depreciation (Non-Current Assets)	(15,608,095)	(15,711,641)	(17,140,236)	103,546	0.7%
Interest Expenses	(216,362)	(237,685)	(260,449)	21,323	9.9%
Insurance Expenses	(769,690)	(820,376)	(840,371)	50,686	6.6%
Loss on Asset Disposal	(2,194,756)	(347,141)	(347,141)	(1,847,615)	(84.2%)
Other Expenditure	(236,134)	(344,025)	(376,746)	107,891	45.7%
Total	(75,594,853)	(75,080,218)	(82,006,238)	(514,633)	
Non cash amounts excluded from operating activities	16,949,333	14,694,063	16,049,044	2,255,270	
Amount attributable to operating activities	13,962,409	12,549,727	9,652,548	1,412,684	
INVESTING ACTIVITIES					
Proceeds from Disposal of Assets	95,955	85,363	1,750,000	10,592	11.0%
Non-Operating Grants, Subsidies and Contributions	17,026,036	7,992,524	10,250,012	9,033,512	53.1%
Capital (Developer) - Contributions	1,596,900	2,858,219	3,155,209	(1,261,319)	(79.0%)
Land Acquisition / Development Costs	(3,467,082)	(3,458,750)	(3,532,050)	(8,332)	0.2%
Land and Building - new and replacement	(5,907,655)	(8,779,302)	(10,815,693)	2,871,647	(73.3%)
Plant, Equipment & Furniture - new & replacement	(4,412,734)	(5,512,659)	(5,927,090)	1,099,925	(112.5%)
Infrastructure Assets - Capital Work-in progress	(4,428,427)	(6,527,597)	(8,501,331)	2,151,877	(4129.0%)
Total	502,992	(14,359,751)	(14,887,449)	14,862,743	
Non-cash amounts excluded from investing activities	(6,156,218)	0	0	(6,156,218)	
Amounts attributable to investing activities	(5,653,226)	(14,359,751)	(14,887,449)	8,706,525	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,045,685)	(409,395)	(409,395)	(636,290)	(60.8%)
Principal elements of finance lease payments	0	(104,737)	(209,473)	104,737	100.0%
Self-Supporting Loan Principal	4,757	8,833	9,646	(4,076)	(85.7%)
Proceeds from new borrowings	0	0	1,370,000	0	
Transfers from cash backed reserves (restricted assets)	6,562,774	14,372,069	16,673,665	(7,809,295)	(119.0%)
Transfers to cash backed reserves (restricted assets)	(3,469,837)	(17,208,020)	(20,219,573)	13,738,183	395.9%
Amounts attributable to financing activities	2,052,009	(3,341,249)	(2,785,130)	5,393,258	(262.8%)
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	13,962,409	12,549,727	9,652,548	1,412,682	(10.1%)
Amount attributable to investing activities	(5,653,226)	(14,359,751)	(14,887,449)	8,706,525	154.0%
Amount attributable to financing activities	2,052,009	(3,341,249)	(2,785,130)	5,393,258	(262.8%)
Surplus / (deficit) remaining after imposition of general rates	19,072,235	3,559,771	691,012	15,512,465	