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

	Current Annual Budget	31/10/2025 YTD Budget (a)	31/10/2025 YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(b)
	$	$	$	$	%
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,522,656	51,001,631	**51,187,849**	186,218	0.4%
Operating Grants and Subsidies	2,519,664	339,992	**445,325**	105,333	23.7%
Contributions, Reimbursements and Donations	796,239	265,428	**1,107,021**	841,593	76.0%
Profit on Asset Disposal	1,690,000	563,332	**90,000**	(473,332)	(525.9%)
Fees and Charges	20,200,968	17,654,232	**17,778,949**	124,717	0.7%
Interest Earnings	3,672,368	991,464	**1,197,060**	205,596	17.2%
Other Revenue	280,280	93,428	**186,175**	92,747	49.8%
Ex Gratia Rates Revenue	264,023	264,023	**156,797**	(107,226)	(68.4%)
Total	**80,946,198**	**71,173,530**	**72,149,176**	**975,646**	
Expenditure from operating activities					
Employee Costs	(36,308,249)	(11,032,967)	**(11,092,443)**	(59,476)	(0.5%)
Materials and Contracts	(34,375,813)	(11,494,253)	**(9,637,944)**	1,856,309	19.3%
Utilities Charges	(2,297,714)	(765,868)	**(702,271)**	63,597	9.1%
Depreciation (Non-Current Assets)	(17,554,807)	(5,851,616)	**(6,535,500)**	(683,884)	(10.5%)
Interest Expenses	(253,720)	(84,576)	**(72,129)**	12,447	17.3%
Insurance Expenses	(799,602)	(651,567)	**(768,339)**	(116,772)	(15.2%)
Loss on Asset Disposal	0	0	**26,136**	26,136	(100.0%)
Other Expenditure	(394,200)	(134,736)	**(94,372)**	40,364	42.8%
Total	**(91,984,105)**	**(30,015,584)**	**(28,876,862)**	**1,138,724**	
Operating activities excluded					
Depreciation (Non-Current Assets)	17,554,807	5,851,616	**6,535,500**	683,884	10.5%
Change in Accounting policies	0	0	**0**	0	
(Profit)/Loss on Asset Disposal	(1,690,000)	(563,332)	**(116,136)**	447,196	(385.1%)
EMRC Contribution (Non-cash)	0	0	**0**	0	
Deferred Loan (non-current) FUSC	0	0	**0**	0	
Net Movement in Provisions / Grant Liabilities	84,444	7,037	**(1,153,837)**	(1,160,874)	100.6%
Pensioners Deferred Rates Movement	100,000	0	**7,798**	7,798	100.0%
Asset exchange valuation	0	0	**0**	0	
Non cash amounts excluded from operating activities	**16,049,251**	**5,295,321**	**5,273,325**	**(21,996)**	
Amount attributable to operating activities	**5,011,344**	**46,453,267**	**48,545,639**	**2,092,374**	
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	25,445,300	8,129,038	**192,978**	(7,936,060)	(4112.4%)
Capital (Developer) - Contributions	3,979,251	915,348	**1,213,305**	297,956	24.6%
Proceeds from EMRC divestment	30,718,215	0	**0**	0	
Land Held for Resale	1,750,000	0	**0**		
Land Acquisition / Development Costs	(1,530,000)	(510,000)	**(126,558)**	383,442	(303.0%)
Land and Building - new and replacement	(32,886,534)	(10,629,187)	**(2,151,250)**	8,477,936	(880.1%)
Plant, Equipment & Furniture - new & replacement	(2,762,889)	(882,522)	**(840,958)**	41,563	(137.8%)
Infrastructure Assets - Roads, Drainage, Parks					
Infrastructure Assets - Capital Work-in progress	(23,815,982)	(7,622,430)	**(2,054,803)**	4,888,835	(13905.3%)
Amounts attributable to investing activities	**897,361**	**(10,599,752)**	**(3,767,287)**	**6,832,465**	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,354,249)	(451,420)	**(157,023)**	294,397	187.5%
Principal elements of finance lease payments	(226,505)	(18,875)	**(107,607)**	(88,731)	(82.5%)
Self-Supporting Loan Principal	10,189	3,396	**4,889**	1,493	30.5%
Proceeds from new borrowings	4,965,763	0	**0**	0	
Transfers from cash backed reserves (restricted assets)	22,776,886	200,000	**322,975**	122,975	38.1%
Transfers to cash backed reserves (restricted assets)	(41,513,681)	(100,000)	**(1,010,198)**	(910,198)	(90.1%)
Amounts attributable to financing activities	**(15,341,597)**	**(366,899)**	**(946,964)**	**(580,064)**	(61.3%)
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	5,011,344	46,453,267	48,545,639	2,092,372	(4.3%)
Amount attributable to investing activities	897,361	(10,599,752)	(3,767,287)	6,832,465	181.4%
Amount attributable to financing activities	(15,341,597)	(366,899)	(946,964)	(580,064)	(61.3%)
Surplus / (deficit) remaining after imposition of general rates	**(1,794,617)**	**43,124,889**	**51,469,662**	**8,344,772**	