

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



	30/04/2025 YTD Actual (b) \$	30/04/2025 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	47,563,772	47,687,855	47,815,135	(124,083)	(0.3%)
Operating Grants and Subsidies	510,998	607,571	2,476,763	(96,573)	(18.9%)
Contributions, Reimbursements and Donations	1,104,012	845,525	935,750	258,487	23.4%
Profit on Asset Disposal	64,593	1,408,330	1,690,000	(1,343,737)	(2080.3%)
Fees and Charges	19,069,064	18,880,539	19,453,239	188,525	1.0%
Interest Earnings	2,984,472	2,208,547	2,713,731	775,925	26.0%
Other Revenue	222,898	254,424	273,674	(31,526)	(14.1%)
Ex Gratia Rates Revenue	146,566	251,450	251,450	(104,884)	(71.6%)
Total	71,666,375	72,144,241	75,609,742	(477,866)	
Expenditure from operating activities					
Employee Costs	(26,212,563)	(26,635,575)	(31,784,014)	423,012	1.6%
Materials and Contracts	(22,796,041)	(23,902,813)	(29,228,882)	1,106,772	4.9%
Utilities Charges	(1,709,994)	(1,700,550)	(2,041,698)	(9,444)	(0.6%)
Depreciation (Non-Current Assets)	(14,044,904)	(14,283,310)	(17,140,236)	238,406	1.7%
Interest Expenses	(198,971)	(214,926)	(260,449)	15,955	8.0%
Insurance Expenses	(768,847)	(800,909)	(840,371)	32,062	4.2%
Loss on Asset Disposal	(909,683)	(347,141)	(347,141)	(562,542)	(61.8%)
Other Expenditure	(225,309)	(316,323)	(376,746)	91,014	40.4%
Total	(66,866,312)	(68,201,548)	(82,019,538)	1,335,238	
Non cash amounts excluded from operating activities	13,762,746	13,406,565	16,049,044	356,180	
Amount attributable to operating activities	18,562,809	17,349,258	9,639,248	1,213,552	
INVESTING ACTIVITIES					
Proceeds from Disposal of Assets	95,955	85,363	1,750,000	10,592	11.0%
Non-Operating Grants, Subsidies and Contributions	12,515,991	6,990,932	10,250,012	5,525,059	44.1%
Capital (Developer) - Contributions	1,596,900	2,561,230	3,155,209	(964,330)	(60.4%)
Land Acquisition / Development Costs	(3,467,082)	(3,458,750)	(3,518,750)	(8,332)	0.2%
Land and Building - new and replacement	(5,154,700)	(7,520,067)	(10,815,693)	2,365,367	(71.4%)
Plant, Equipment & Furniture - new & replacement	(4,362,367)	(5,230,773)	(5,927,090)	868,405	(86.5%)
Infrastructure Assets - Roads, Drainage, Parks	(3,931,013)	(5,635,399)	(8,486,231)	1,704,386	(3587.0%)
Infrastructure Assets - Capital Work-in progress	(52,707)	(939,427)	(1,416,506)	886,719	(1682.3%)
Amounts attributable to investing activities	(2,759,024)	(13,146,891)	(15,009,049)	10,387,867	
FINANCING ACTIVITIES					
Repayment of borrowings	(791,105)	(409,395)	(409,395)	(381,710)	(48.3%)
Principal elements of finance lease payments	0	(104,737)	(209,473)	104,737	100.0%
Self-Supporting Loan Principal	4,757	8,030	9,646	(3,273)	(68.8%)
Proceeds from new borrowings	0	0	1,370,000	0	
Transfers from cash backed reserves (restricted assets)	6,518,066	12,030,477	16,713,665	(5,512,411)	(84.6%)
Transfers to cash backed reserves (restricted assets)	(3,106,554)	(14,196,593)	(20,219,573)	11,090,039	357.0%
Amounts attributable to financing activities	2,625,164	(2,672,218)	(2,745,130)	5,297,382	(201.8%)
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	18,562,809	17,349,258	9,639,248	1,213,550	(6.5%)
Amount attributable to investing activities	(2,759,024)	(13,146,891)	(15,009,049)	10,387,867	376.5%
Amount attributable to financing activities	2,625,164	(2,672,218)	(2,745,130)	5,297,382	(201.8%)
Surplus / (deficit) remaining after imposition of general rates	27,139,992	10,241,193	596,112	16,898,799	