CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE TWELVE MONTHS ENDED 30 JUNE 2026

	Current Annual Budget $	30/06/2026 YTD Budget (a) $	30/06/2026 YTD Actual (b) $	Var. $ (b)-(a) $	Var. % (b)-(a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,791,216	51,791,216	**51,945,047**	153,831	0.3%
Operating Grants and Subsidies	2,998,107	2,998,107	**5,043,642**	2,045,535	40.6%
Contributions, Reimbursements and Donations	883,381	883,381	**1,394,366**	510,985	36.6%
Profit on Asset Disposal	1,724,247	1,724,247	**964,954**	(759,293)	(78.7%)
Fees and Charges	20,334,799	20,334,799	**20,870,250**	535,451	2.6%
Interest Earnings	3,720,026	3,720,026	**3,330,776**	(389,250)	(11.7%)
Other Revenue	280,280	280,280	**243,099**	(37,181)	(15.3%)
Ex Gratia Rates Revenue	264,023	264,023	**278,081**	14,058	5.1%
Total	**81,996,079**	**81,996,079**	**84,070,215**	**2,074,136**	
Expenditure from operating activities					
Employee Costs	(36,677,463)	(36,677,463)	**(35,915,290)**	762,173	2.1%
Materials and Contracts	(37,828,068)	(37,828,068)	**(31,438,248)**	6,389,820	20.3%
Utilities Charges	(2,307,714)	(2,307,714)	**(2,183,898)**	123,816	5.7%
Depreciation (Non-Current Assets)	(17,554,807)	(17,554,807)	**(19,441,955)**	(1,887,148)	(9.7%)
Interest Expenses	(228,720)	(228,720)	**(236,267)**	(7,547)	(3.2%)
Insurance Expenses	(799,602)	(799,602)	**(775,201)**	24,401	3.1%
Loss on Asset Disposal	(38,083)	(38,083)	**(54,035)**	(15,952)	(29.5%)
Other Expenditure	(394,080)	(394,080)	**(262,450)**	131,630	50.2%
Total	**(95,828,537)**	**(95,828,537)**	**(90,307,344)**	**5,521,196**	
Operating activities excluded					
Depreciation (Non-Current Assets)	17,554,807	17,554,807	**19,441,955**	1,887,148	9.7%
(Profit)/Loss on Asset Disposal	(1,686,164)	(1,686,164)	**(910,919)**	775,245	(85.1%)
Net Movement in Provisions / Grant Liabilities	84,444	84,444	**(3,837,203)**	(3,921,647)	102.2%
Pensioners Deferred Rates Movement	100,000	100,000	**7,798**	(92,202)	(1182.5%)
Non cash amounts excluded from operating activities	**16,053,087**	**16,053,087**	**14,701,631**	**(1,351,456)**	
Amount attributable to operating activities	**2,220,629**	**2,220,629**	**8,464,502**	**6,243,876**	
INVESTING ACTIVITIES					
Proceeds from Disposal of Assets	0	0	**370,861**	370,861	100.0%
Non-Operating Grants, Subsidies and Contributions	17,460,527	17,460,527	**13,334,698**	(4,125,829)	(30.9%)
Capital (Developer) - Contributions	5,570,984	5,570,984	**1,212,740**	(4,358,244)	(359.4%)
Proceeds from EMRC divestment	30,718,215	30,718,215	**0**	(30,718,215)	(100.0%)
Land Held for Resale	1,856,712	1,856,712	**1,856,712**	0	0.0%
Land Acquisition / Development Costs	0	0	**(70,459)**	(70,459)	100.0%
Land and Building - new and replacement	(17,957,829)	(17,957,829)	**(13,782,771)**	4,175,058	(30.3%)
Plant, Equipment & Furniture - new & replacement	(2,208,445)	(2,208,445)	**(1,935,680)**	272,766	(14.1%)
Infrastructure Assets - Capital Work-in progress	(23,987,886)	(23,987,886)	**(16,078,520)**	7,909,366	(49.2%)
Amounts attributable to investing activities	**11,452,277**	**11,452,277**	**(15,092,419)**	**(26,544,696)**	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,254,249)	(1,254,249)	**(1,191,876)**	62,373	5.2%
Principal elements of finance lease payments	(226,505)	(226,505)	**(222,900)**	3,605	1.6%
Self-Supporting Loan Principal	10,189	10,189	**15,080**	4,891	32.4%
Proceeds from new borrowings	1,840,320	1,840,320	**1,462,911**	(377,409)	(25.8%)
Transfers from cash backed reserves (restricted assets)	20,530,740	20,530,740	**450,989**	(20,079,751)	(4452.4%)
Transfers to cash backed reserves (restricted assets)	(41,679,781)	(41,679,781)	**(4,793,309)**	36,886,472	769.5%
Amounts attributable to financing activities	**(20,779,286)**	**(20,779,286)**	**(4,279,105)**	**16,500,181**	385.6%
MOVEMENT IN SURPLUS / (DEFICIT)					
Surplus / (deficit) at the start of the financial year	7,273,980	7,273,980	7,273,980	0	0.0%
Amount attributable to operating activities	2,220,629	2,220,629	8,464,502	6,243,873	(73.8%)
Amount attributable to investing activities	11,452,277	11,452,277	(15,092,419)	(26,544,696)	(175.9%)
Amount attributable to financing activities	(20,779,286)	(20,779,286)	(4,279,105)	16,500,181	385.6%
Surplus / (deficit) remaining after imposition of general rates	**167,600**	**167,600**	**(3,633,042)**	**(3,800,642)**	