

**CITY OF KALAMUNDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**BY NATURE OR TYPE**  
**FOR THE ELEVEN MONTHS ENDED 31 MAY 2026**



	Current Annual Budget \$	31/05/2026 YTD Budget (a) \$	31/05/2026 YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
<b>OPERATING ACTIVITIES:</b>					
<b>Revenue from operating activities</b>					
Rates Revenue	51,791,216	51,683,989	<b>51,942,300</b>	258,311	0.5%
Operating Grants and Subsidies	2,998,107	1,711,240	<b>2,140,744</b>	429,504	20.1%
Contributions, Reimbursements and Donations	883,381	815,378	<b>1,173,790</b>	358,412	30.5%
Profit on Asset Disposal	1,724,247	1,442,582	<b>950,545</b>	(492,037)	(51.8%)
Fees and Charges	20,334,799	19,998,796	<b>20,167,213</b>	168,417	0.8%
Interest Earnings	3,720,026	3,014,657	<b>3,038,976</b>	24,319	0.8%
Other Revenue	280,280	268,560	<b>239,016</b>	(29,544)	(12.4%)
Ex Gratia Rates Revenue	264,023	264,023	<b>158,342</b>	(105,681)	(66.7%)
<b>Total</b>	<b>81,996,079</b>	<b>79,199,225</b>	<b>79,810,926</b>	<b>611,701</b>	
<b>Expenditure from operating activities</b>					
Employee Costs	(36,677,463)	(32,214,428)	<b>(31,930,145)</b>	284,283	0.9%
Materials and Contracts	(37,828,068)	(33,559,591)	<b>(27,235,110)</b>	6,324,481	23.2%
Utilities Charges	(2,307,714)	(2,115,269)	<b>(1,999,218)</b>	116,051	5.8%
Depreciation (Non-Current Assets)	(17,554,807)	(16,091,944)	<b>(17,859,186)</b>	(1,767,242)	(9.9%)
Interest Expenses	(228,720)	(209,123)	<b>(203,796)</b>	5,327	2.6%
Insurance Expenses	(799,602)	(781,067)	<b>(772,816)</b>	8,251	1.1%
Loss on Asset Disposal	(38,083)	(38,083)	<b>(54,035)</b>	(15,952)	(29.5%)
Other Expenditure	(394,080)	(360,434)	<b>(246,878)</b>	113,556	46.0%
<b>Total</b>	<b>(95,828,537)</b>	<b>(85,369,940)</b>	<b>(80,301,184)</b>	<b>5,068,758</b>	
<b>Operating activities excluded</b>					
Depreciation (Non-Current Assets)	17,554,807	16,091,944	<b>17,859,186</b>	1,767,242	9.9%
(Profit)/Loss on Asset Disposal	(1,686,164)	(1,404,499)	<b>(896,510)</b>	507,989	(56.7%)
Net Movement in Provisions / Grant Liabilities	84,444	77,407	<b>3,778,346</b>	3,700,939	98.0%
Pensioners Deferred Rates Movement	100,000	0	<b>7,798</b>	7,798	100.0%
Non cash amounts excluded from operating activities	<b>16,053,087</b>	<b>14,764,852</b>	<b>20,748,819</b>	<b>5,983,967</b>	
<b>Amount attributable to operating activities</b>	<b>2,220,629</b>	<b>8,594,137</b>	<b>20,258,561</b>	<b>11,664,426</b>	
<b>INVESTING ACTIVITIES</b>					
Non-Operating Grants, Subsidies and Contributions	17,460,527	14,718,457	<b>4,924,705</b>	(9,793,752)	(198.9%)
Capital (Developer) - Contributions	5,570,984	4,844,645	<b>1,212,740</b>	(3,631,904)	(299.5%)
Proceeds from EMRC divestment	30,718,215	0	<b>0</b>	0	
Land Held for Resale	1,856,712	1,856,712	<b>2,227,573</b>	370,861	16.6%
Land Acquisition / Development Costs	0	0	<b>(3,626)</b>	(3,626)	100.0%
Land and Building - new and replacement	(17,957,829)	(15,728,998)	<b>(12,377,677)</b>	3,351,321	(27.1%)
Plant, Equipment & Furniture - new & replacement	(2,208,445)	(1,957,154)	<b>(1,726,667)</b>	230,487	(13.3%)
Infrastructure Assets - Capital Work-in progress	(23,987,886)	(20,716,568)	<b>(14,747,312)</b>	2,017,582	(40.5%)
<b>Amounts attributable to investing activities</b>	<b>11,452,277</b>	<b>(16,982,908)</b>	<b>(20,490,265)</b>	<b>(3,507,357)</b>	
<b>FINANCING ACTIVITIES</b>					
Repayment of borrowings	(1,254,249)	(1,138,169)	<b>(1,016,743)</b>	121,426	11.9%
Principal elements of finance lease payments	(226,505)	(207,630)	<b>(225,902)</b>	(18,272)	(8.1%)
Self-Supporting Loan Principal	10,189	9,339	<b>9,915</b>	576	5.8%
Proceeds from new borrowings	1,840,320	1,462,911	<b>1,462,911</b>	0	0.0%
Transfers from cash backed reserves (restricted assets)	20,530,740	254,099	<b>442,324</b>	188,225	42.6%
Transfers to cash backed reserves (restricted assets)	(41,679,781)	(325,000)	<b>(4,777,374)</b>	(4,452,374)	(93.2%)
<b>Amounts attributable to financing activities</b>	<b>(20,779,286)</b>	<b>55,550</b>	<b>(4,104,869)</b>	<b>(4,160,419)</b>	(101.4%)
<b>MOVEMENT IN SURPLUS / (DEFICIT)</b>					
<b>Surplus / (deficit) at the start of the financial year</b>	7,273,980	7,273,980	7,273,980	0	0.0%
Amount attributable to operating activities	2,220,629	8,594,137	20,258,561	11,664,424	(57.6%)
Amount attributable to investing activities	11,452,277	(16,982,908)	(20,490,265)	(3,507,357)	(17.1%)
Amount attributable to financing activities	(20,779,286)	55,550	(4,104,869)	(4,160,419)	(101.4%)
<b>Surplus / (deficit) remaining after imposition of general rates</b>	<b>167,600</b>	<b>(1,059,240)</b>	<b>2,937,408</b>	<b>3,996,648</b>	