

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



	Current Annual Budget	30/11/2025 YTD Budget (a)	30/11/2025 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	\$	\$	\$	\$	%
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,522,656	51,060,745	51,070,550	9,805	0.0%
Operating Grants and Subsidies	2,519,664	585,670	1,260,421	674,751	53.5%
Contributions, Reimbursements and Donations	805,239	338,985	1,187,741	848,756	71.5%
Profit on Asset Disposal	1,690,000	704,165	34,247	(669,918)	(1956.1%)
Fees and Charges	20,210,968	17,980,844	18,091,832	110,988	0.6%
Interest Earnings	3,672,368	1,117,534	1,404,977	287,443	20.5%
Other Revenue	280,280	198,204	196,640	(1,564)	(0.8%)
Ex Gratia Rates Revenue	264,023	264,023	158,342	(105,681)	(66.7%)
Total	80,965,198	72,250,170	73,404,750	1,154,580	
Expenditure from operating activities					
Employee Costs	(36,308,249)	(13,795,846)	(13,912,842)	(116,996)	(0.8%)
Materials and Contracts	(34,642,998)	(14,413,352)	(12,266,160)	2,147,192	17.5%
Utilities Charges	(2,297,714)	(957,335)	(844,807)	112,528	13.3%
Depreciation (Non-Current Assets)	(17,554,807)	(7,314,520)	(8,151,692)	(837,172)	(10.3%)
Interest Expenses	(253,720)	(105,720)	(75,267)	30,453	40.5%
Insurance Expenses	(799,602)	(670,067)	(768,339)	(98,272)	(12.8%)
Loss on Asset Disposal	0	0	(38,083)	(38,083)	(100.0%)
Other Expenditure	(389,080)	(164,670)	(122,428)	42,242	34.5%
Total	(92,246,170)	(37,421,511)	(36,179,618)	1,241,895	
Operating activities excluded					
Depreciation (Non-Current Assets)	17,554,807	7,314,520	8,151,692	837,172	10.3%
(Profit)/Loss on Asset Disposal	(1,690,000)	(704,165)	3,836	708,001	18456.8%
Net Movement in Provisions / Grant Liabilities	84,444	7,037	1,339,534	1,332,497	99.5%
Pensioners Deferred Rates Movement	100,000	0	7,798	7,798	100.0%
Non cash amounts excluded from operating activities	16,049,251	6,617,392	9,502,859	2,885,467	
Amount attributable to operating activities	4,768,279	41,446,051	46,727,991	5,281,942	
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	25,448,300	10,287,945	192,978	(10,094,967)	(5231.1%)
Capital (Developer) - Contributions	3,979,251	1,166,355	1,212,948	46,593	3.8%
Proceeds from EMRC divestment	30,718,215	0	0	0	
Land Held for Resale	1,750,000	0	0	0	
Land Acquisition / Development Costs	(1,530,000)	(637,500)	(163,653)	473,847	(289.5%)
Land and Building - new and replacement	(32,886,534)	(13,477,026)	(3,255,582)	10,221,444	(661.9%)
Plant, Equipment & Furniture - new & replacement	(2,762,889)	(1,117,567)	(850,771)	266,796	(266.3%)
Infrastructure Assets - Roads, Drainage, Parks					
Infrastructure Assets - Capital Work-in progress	(23,824,102)	(9,646,972)	(3,363,419)	5,140,177	(29606.3%)
Amounts attributable to investing activities	892,241	(13,424,764)	(6,227,499)	7,197,266	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,354,249)	(564,275)	(386,323)	177,952	46.1%
Principal elements of finance lease payments	(226,505)	(18,875)	(112,950)	(94,075)	(83.3%)
Self-Supporting Loan Principal	10,189	4,245	4,889	644	13.2%
Proceeds from new borrowings	4,965,763	0	0	0	
Transfers from cash backed reserves (restricted assets)	23,026,886	300,000	333,294	33,294	10.0%
Transfers to cash backed reserves (restricted assets)	(41,513,681)	(200,000)	(1,056,372)	(856,372)	(81.1%)
Amounts attributable to financing activities	(15,091,597)	(478,905)	(1,217,462)	(738,557)	(60.7%)
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	4,768,279	41,446,051	46,727,991	5,281,940	(11.3%)
Amount attributable to investing activities	892,241	(13,424,764)	(6,227,499)	7,197,266	115.6%
Amount attributable to financing activities	(15,091,597)	(478,905)	(1,217,462)	(738,557)	(60.7%)
Surplus / (deficit) remaining after imposition of general rates	(1,792,802)	35,180,655	46,921,305	11,740,649	