

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



	31/12/2025 YTD Current Annual Budget	31/12/2025 YTD Budget (a)	31/12/2025 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	\$	\$	\$	\$	%
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,522,656	51,119,859	51,497,189	377,330	0.7%
Operating Grants and Subsidies	2,519,664	617,108	1,260,421	643,313	51.0%
Contributions, Reimbursements and Donations	805,239	405,342	1,266,781	861,439	68.0%
Profit on Asset Disposal	1,690,000	844,998	34,247	(810,751)	(2367.4%)
Fees and Charges	20,210,968	18,298,005	18,351,100	53,095	0.3%
Interest Earnings	3,672,368	1,657,564	1,600,991	(56,573)	(3.5%)
Other Revenue	280,280	209,930	211,451	1,521	0.7%
Ex Gratia Rates Revenue	264,023	264,023	156,797	(107,226)	(68.4%)
Total	80,965,198	73,416,829	74,378,977	962,148	
Expenditure from operating activities					
Employee Costs	(36,308,249)	(17,844,891)	(17,628,785)	216,106	1.2%
Materials and Contracts	(34,642,998)	(17,225,023)	(14,792,049)	2,432,974	16.4%
Utilities Charges	(2,297,714)	(1,148,802)	(1,010,728)	138,074	13.7%
Depreciation (Non-Current Assets)	(17,554,807)	(8,777,424)	(9,799,686)	(1,022,262)	(10.4%)
Interest Expenses	(253,720)	(126,864)	(97,231)	29,633	30.5%
Insurance Expenses	(799,602)	(688,567)	(768,451)	(79,884)	(10.4%)
Loss on Asset Disposal	0	0	(38,083)	(38,083)	(100.0%)
Other Expenditure	(389,080)	(194,604)	(158,431)	36,173	22.8%
Total	(92,246,170)	(46,006,176)	(44,293,444)	1,712,734	
Operating activities excluded					
Depreciation (Non-Current Assets)	17,554,807	8,777,424	9,799,686	1,022,262	10.4%
(Profit)/Loss on Asset Disposal	(1,690,000)	(844,998)	3,836	848,834	22128.1%
Net Movement in Provisions / Grant Liabilities	84,444	7,037	2,362,162	2,355,125	99.7%
Pensioners Deferred Rates Movement	100,000	0	7,798	7,798	100.0%
Non cash amounts excluded from operating activities	16,049,251	7,939,463	12,173,482	4,234,019	
Amount attributable to operating activities	4,768,279	35,350,116	42,259,015	6,908,901	
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	25,448,300	12,446,852	1,993,682	(10,453,170)	(524.3%)
Capital (Developer) - Contributions	3,979,251	1,417,363	1,212,948	(204,414)	(16.9%)
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)	(765,000)	(210,005)	554,995	(264.3%)
Land and Building - new and replacement	(32,886,534)	(16,286,363)	(4,496,347)	11,790,016	(490.8%)
Plant, Equipment & Furniture - new & replacement	(2,762,889)	(1,352,611)	(939,388)	413,223	(325.1%)
Infrastructure Assets - Capital Work-in progress	(23,824,102)	(11,663,597)	(4,417,710)	5,698,733	(35587.5%)
Amounts attributable to investing activities	892,241	(16,203,357)	(6,856,819)	9,346,538	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,354,249)	(677,130)	(560,271)	116,859	20.9%
Principal elements of finance lease payments	(226,505)	(18,875)	(133,309)	(114,433)	(85.8%)
Self-Supporting Loan Principal	10,189	5,094	9,915	4,821	48.6%
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)	(1,103,538)	(903,538)	(81.9%)
Amounts attributable to financing activities	(15,091,597)	(590,911)	(1,453,909)	(862,997)	(59.4%)
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	4,768,279	35,350,116	42,259,015	6,908,899	(16.3%)
Amount attributable to investing activities	892,241	(16,203,357)	(6,856,819)	9,346,538	136.3%
Amount attributable to financing activities	(15,091,597)	(590,911)	(1,453,909)	(862,997)	(59.4%)
Surplus / (deficit) remaining after imposition of general rates	(2,157,096)	25,829,827	41,222,267	15,392,439	