

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE SEVEN MONTHS ENDED 31 JANUARY 2026



	Current Annual Budget	31/01/2026 YTD Budget (a)	31/01/2026 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	\$	\$	\$	\$	%
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,522,656	51,178,973	51,778,091	599,118	1.2%
Operating Grants and Subsidies	2,519,664	648,546	1,346,624	698,078	51.8%
Contributions, Reimbursements and Donations	805,239	471,699	1,427,264	955,565	67.0%
Profit on Asset Disposal	1,690,000	985,831	1,890,959	905,128	47.9%
Fees and Charges	20,210,968	18,615,167	18,785,605	170,438	0.9%
Interest Earnings	3,672,368	1,832,877	1,915,917	83,040	4.3%
Other Revenue	280,280	221,656	220,158	(1,498)	(0.7%)
Ex Gratia Rates Revenue	264,023	264,023	158,342	(105,681)	(66.7%)
Total	80,965,198	74,218,772	77,522,960	3,304,188	
Expenditure from operating activities					
Employee Costs	(36,308,249)	(20,607,770)	(20,070,293)	537,477	2.7%
Materials and Contracts	(34,642,998)	(20,105,026)	(17,431,430)	2,673,596	15.3%
Utilities Charges	(2,297,714)	(1,340,269)	(1,206,815)	133,454	11.1%
Depreciation (Non-Current Assets)	(17,554,807)	(10,240,328)	(11,446,838)	(1,206,510)	(10.5%)
Interest Expenses	(253,720)	(148,008)	(117,862)	30,146	25.6%
Insurance Expenses	(799,602)	(707,067)	(768,451)	(61,384)	(8.0%)
Loss on Asset Disposal	0	0	(38,083)	(38,083)	(100.0%)
Other Expenditure	(389,080)	(224,538)	(169,427)	55,111	32.5%
Total	(92,246,170)	(53,373,007)	(51,249,199)	2,123,810	
Operating activities excluded					
Depreciation (Non-Current Assets)	17,554,807	10,240,328	11,446,838	1,206,510	10.5%
(Profit)/Loss on Asset Disposal	(1,690,000)	(985,831)	(1,852,876)	(867,045)	46.8%
Net Movement in Provisions / Grant Liabilities	84,444	7,037	1,339,378	1,332,341	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	9,261,534	10,941,137	1,679,603	
Amount attributable to operating activities	4,768,279	30,107,299	37,214,898	7,107,601	
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	25,448,300	14,605,759	2,036,682	(12,569,077)	(617.1%)
Capital (Developer) - Contributions	3,979,251	1,668,370	1,212,948	(455,421)	(37.5%)
Proceeds from EMRC divestment	30,718,215	0	0	0	
Land Held for Resale	1,750,000	0	0		
Land Acquisition / Development Costs	(1,530,000)	(892,500)	(238,174)	654,326	(274.7%)
Land and Building - new and replacement	(32,886,534)	(19,038,869)	(5,730,152)	13,308,717	(329.6%)
Plant, Equipment & Furniture - new & replacement	(2,762,889)	(1,587,656)	(1,176,091)	411,565	(403.0%)
Infrastructure Assets - Capital Work-in progress	(23,824,102)	(13,680,223)	(4,573,021)	7,087,239	(40586.0%)
Amounts attributable to investing activities	892,241	(18,925,120)	(8,467,809)	10,457,311	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,354,249)	(789,985)	(631,855)	158,130	25.0%
Principal elements of finance lease payments	(226,505)	(18,875)	(164,922)	(146,047)	(88.6%)
Self-Supporting Loan Principal	10,189	5,943	9,915	3,972	40.1%
Proceeds from new borrowings	4,965,763	0	0	0	
Transfers from cash backed reserves (restricted assets)	23,026,886	300,000	412,806	112,806	27.3%
Transfers to cash backed reserves (restricted assets)	(41,513,681)	(200,000)	(1,150,666)	(950,666)	(82.6%)
Amounts attributable to financing activities	(15,091,597)	(702,917)	(1,524,722)	(821,805)	(53.9%)
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	30,107,299	37,214,898	7,107,599	(19.1%)
Amount attributable to investing activities	892,241	(18,925,120)	(8,467,809)	10,457,311	123.5%
Amount attributable to financing activities	(15,091,597)	(702,917)	(1,524,722)	(821,805)	(53.9%)
Surplus / (deficit) remaining after imposition of general rates	(2,157,096)	17,753,242	34,496,347	16,743,105	