

**CITY OF KALAMUNDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**BY NATURE OR TYPE**  
**FOR THE EIGHT MONTHS ENDED 28 FEBRUARY 2026**



	28/02/2026 YTD Budget (a)	28/02/2026 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
Current Annual Budget	\$	\$	\$	%
<b>OPERATING ACTIVITIES:</b>				
<b>Revenue from operating activities</b>				
Rates Revenue	51,791,216	51,519,784	51,835,993	316,209 0.6%
Operating Grants and Subsidies	2,998,107	1,338,535	1,709,243	370,708 21.7%
Contributions, Reimbursements and Donations	883,381	616,637	700,623	83,986 12.0%
Profit on Asset Disposal	1,724,247	597,581	908,049	310,468 34.2%
Fees and Charges	20,334,799	19,063,944	19,083,429	19,485 0.1%
Interest Earnings	3,720,026	2,061,562	2,144,046	82,484 3.8%
Other Revenue	280,280	233,382	225,469	(7,913) (3.5%)
Ex Gratia Rates Revenue	264,023	264,023	158,342	(105,681) (66.7%)
<b>Total</b>	<b>81,996,079</b>	<b>75,695,448</b>	<b>76,765,194</b>	<b>1,069,746</b>
<b>Expenditure from operating activities</b>				
Employee Costs	(36,654,463)	(23,637,947)	(23,153,884)	484,063 2.1%
Materials and Contracts	(36,759,812)	(23,196,741)	(19,556,140)	3,640,601 18.6%
Utilities Charges	(2,307,714)	(1,538,252)	(1,373,779)	164,473 12.0%
Depreciation (Non-Current Assets)	(17,554,807)	(11,703,232)	(12,933,039)	(1,229,807) (9.5%)
Interest Expenses	(228,720)	(150,323)	(135,784)	14,539 10.7%
Insurance Expenses	(799,602)	(725,567)	(769,014)	(43,447) (5.6%)
Loss on Asset Disposal	(38,083)	(38,083)	(43,661)	(5,578) (12.8%)
Other Expenditure	(389,080)	(254,472)	(171,172)	83,300 48.7%
<b>Total</b>	<b>(94,732,281)</b>	<b>(61,244,618)</b>	<b>(58,136,473)</b>	<b>3,108,147</b>
<b>Operating activities excluded</b>				
Depreciation (Non-Current Assets)	17,554,807	11,703,232	12,933,039	1,229,807 9.5%
(Profit)/Loss on Asset Disposal	(1,686,164)	(559,498)	(864,388)	(304,890) 35.3%
Net Movement in Provisions / Grant Liabilities	84,444	56,296	2,160,872	2,104,576 97.4%
Pensioners Deferred Rates Movement	100,000	0	7,798	7,798 100.0%
Non cash amounts excluded from operating activities	<b>16,053,087</b>	<b>11,200,030</b>	<b>14,237,321</b>	<b>3,037,291</b>
<b>Amount attributable to operating activities</b>	<b>3,316,885</b>	<b>25,650,860</b>	<b>32,866,042</b>	<b>7,215,184</b>
<b>INVESTING ACTIVITIES</b>				
Non-Operating Grants, Subsidies and Contributions	16,671,288	8,860,004	2,249,203	(6,610,801) (293.9%)
Capital (Developer) - Contributions	5,570,984	2,665,627	1,212,740	(1,452,887) (119.8%)
Proceeds from EMRC divestment	30,718,215	0	0	0
Land Held for Resale	1,856,712	0	0	0
Land Acquisition / Development Costs	(955,000)	(326,199)	(261,455)	64,744 (24.8%)
Land and Building - new and replacement	(17,989,726)	(9,906,132)	(7,173,450)	2,732,682 (38.1%)
Plant, Equipment & Furniture - new & replacement	(2,208,445)	(1,338,293)	(1,301,749)	36,544 (2.8%)
Infrastructure Assets - Capital Work-in progress	(23,395,943)	(12,686,147)	(6,472,263)	3,677,332 (96.0%)
<b>Amounts attributable to investing activities</b>	<b>10,268,084</b>	<b>(12,731,141)</b>	<b>(11,746,974)</b>	<b>984,167</b>
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	(1,254,249)	(789,893)	(643,991)	145,902 22.7%
Principal elements of finance lease payments	(226,505)	(151,003)	(169,151)	(18,147) (10.7%)
Self-Supporting Loan Principal	10,189	6,792	9,915	3,123 31.5%
Proceeds from new borrowings	1,840,320	858,980	858,980	0 0.0%
Transfers from cash backed reserves (restricted assets)	20,474,635	248,294	412,806	164,512 39.9%
Transfers to cash backed reserves (restricted assets)	(41,629,781)	(325,000)	(4,748,263)	(4,423,263) (93.2%)
<b>Amounts attributable to financing activities</b>	<b>(20,785,391)</b>	<b>(151,830)</b>	<b>(4,279,704)</b>	<b>(4,127,873)</b>
<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	3,316,885	25,650,860	32,866,042	7,215,182 (22.0%)
Amount attributable to investing activities	10,268,084	(12,731,141)	(11,746,974)	984,167 8.4%
Amount attributable to financing activities	(20,785,391)	(151,830)	(4,279,704)	(4,127,873) (96.5%)
<b>Surplus / (deficit) remaining after imposition of general rates</b>	<b>73,558</b>	<b>20,041,869</b>	<b>24,113,344</b>	<b>4,071,475</b>