

**CITY OF KALAMUNDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**BY NATURE OR TYPE**  
**FOR THE TEN MONTHS ENDED 30 APRIL 2026**



	30/04/2026	30/04/2026		
	YTD	YTD		
	Budget	Actual	Var. \$	Var. %
	(a)	(b)	(b)-(a)	(b)-(a)/(b)
Current Annual Budget	\$	\$	\$	%
<b>OPERATING ACTIVITIES:</b>				
<b>Revenue from operating activities</b>				
Rates Revenue	51,791,216	51,651,150	<b>51,904,608</b>	253,458 0.5%
Operating Grants and Subsidies	2,998,107	1,458,461	<b>1,757,842</b>	299,381 17.0%
Contributions, Reimbursements and Donations	883,381	749,131	<b>981,038</b>	231,907 23.6%
Profit on Asset Disposal	1,724,247	1,160,915	<b>920,472</b>	(240,443) (26.1%)
Fees and Charges	20,334,799	19,662,772	<b>19,829,171</b>	166,399 0.8%
Interest Earnings	3,720,026	2,865,631	<b>2,584,783</b>	(280,848) (10.9%)
Other Revenue	280,280	256,834	<b>234,279</b>	(22,555) (9.6%)
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>78,068,917</b>	<b>78,370,535</b>	<b>301,618</b>
<b>Expenditure from operating activities</b>				
Employee Costs	(36,677,463)	(29,351,895)	<b>(28,870,072)</b>	481,823 1.7%
Materials and Contracts	(36,736,812)	(29,877,530)	<b>(24,199,277)</b>	5,678,253 23.5%
Utilities Charges	(2,307,714)	(1,922,930)	<b>(1,756,269)</b>	166,661 9.5%
Depreciation (Non-Current Assets)	(17,554,807)	(14,629,040)	<b>(16,209,677)</b>	(1,580,637) (9.8%)
Interest Expenses	(228,720)	(189,523)	<b>(175,913)</b>	13,610 7.7%
Insurance Expenses	(799,602)	(762,567)	<b>(771,316)</b>	(8,749) (1.1%)
Loss on Asset Disposal	(38,083)	(38,083)	<b>(54,035)</b>	(15,952) (29.5%)
Other Expenditure	(394,080)	(321,780)	<b>(205,327)</b>	116,453 56.7%
<b>Total</b>	<b>(94,737,281)</b>	<b>(77,093,349)</b>	<b>(72,241,886)</b>	<b>4,851,465</b>
<b>Operating activities excluded</b>				
Depreciation (Non-Current Assets)	17,554,807	14,629,040	<b>16,209,677</b>	1,580,637 9.8%
(Profit)/Loss on Asset Disposal	(1,686,164)	(1,122,832)	<b>(866,437)</b>	256,395 (29.6%)
Net Movement in Provisions / Grant Liabilities	84,444	63,333	<b>3,137,224</b>	3,073,891 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>13,569,541</b>	<b>18,488,262</b>	<b>4,918,721</b>
<b>Amount attributable to operating activities</b>	<b>3,311,885</b>	<b>14,545,109</b>	<b>24,616,911</b>	<b>10,071,804</b>
<b>INVESTING ACTIVITIES</b>				
Non-Operating Grants, Subsidies and Contributions	16,671,288	12,765,639	<b>4,775,326</b>	(7,990,313) (167.3%)
Capital (Developer) - Contributions	5,570,984	4,118,305	<b>1,212,740</b>	(2,905,565) (239.6%)
Proceeds from EMRC divestment	30,718,215	0	<b>0</b>	0
Proceeds from Disposal of Assets	1,856,712	1,856,712	<b>2,152,180</b>	295,468 13.7%
Land Acquisition / Development Costs	(955,000)	(640,599)	<b>(282,175)</b>	358,424 (127.0%)
Land and Building - new and replacement	(17,989,726)	(13,832,486)	<b>(11,139,434)</b>	2,693,052 (24.2%)
Plant, Equipment & Furniture - new & replacement	(2,208,445)	(1,750,867)	<b>(1,653,661)</b>	97,206 (5.9%)
Infrastructure Assets - Capital Work-in progress	(23,395,943)	(18,039,761)	<b>(11,277,035)</b>	3,273,292 (60.0%)
<b>Amounts attributable to investing activities</b>	<b>10,268,084</b>	<b>(15,523,058)</b>	<b>(16,212,059)</b>	<b>(689,002)</b>
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	(1,254,249)	(1,022,077)	<b>(787,669)</b>	234,408 29.8%
Principal elements of finance lease payments	(226,505)	(151,003)	<b>(221,604)</b>	(70,601) (31.9%)
Self-Supporting Loan Principal	10,189	8,490	<b>9,915</b>	1,425 14.4%
Proceeds from new borrowings	1,840,320	858,980	<b>858,980</b>	0 0.0%
Transfers from cash backed reserves (restricted assets)	20,530,440	249,099	<b>436,773</b>	187,674 43.0%
Transfers to cash backed reserves (restricted assets)	(41,679,781)	(325,000)	<b>(4,762,775)</b>	(4,437,775) (93.2%)
<b>Amounts attributable to financing activities</b>	<b>(20,779,586)</b>	<b>(381,511)</b>	<b>(4,466,380)</b>	<b>(4,084,869)</b>
<b>MOVEMENT IN SURPLUS / (DEFICIT)</b>				
<b>Surplus / (deficit) at the start of the financial year</b>	7,273,980	7,273,980	<b>7,273,980</b>	0 0.0%
Amount attributable to operating activities	3,311,885	14,545,109	24,616,911	10,071,802 (40.9%)
Amount attributable to investing activities	10,268,084	(15,523,058)	(16,212,059)	(689,002) (4.2%)
Amount attributable to financing activities	(20,779,586)	(381,511)	(4,466,380)	(4,084,869) (91.5%)
<b>Surplus / (deficit) remaining after imposition of general rates</b>	<b>74,363</b>	<b>5,914,520</b>	<b>11,212,452</b>	<b>5,297,931</b>