

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



	31/03/2026 YTD Current Annual Budget	31/03/2026 YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)
	\$	\$	\$	%
OPERATING ACTIVITIES:				
Revenue from operating activities				
Rates Revenue	51,791,216	51,585,467	51,899,016	313,549 0.6%
Operating Grants and Subsidies	2,998,107	1,398,498	1,710,243	311,745 18.2%
Contributions, Reimbursements and Donations	883,381	682,884	969,181	286,297 29.5%
Profit on Asset Disposal	1,724,247	879,248	924,906	45,658 4.9%
Fees and Charges	20,334,799	19,359,368	19,521,358	161,990 0.8%
Interest Earnings	3,720,026	2,709,884	2,511,700	(198,184) (7.9%)
Other Revenue	280,280	245,108	232,199	(12,909) (5.6%)
Ex Gratia Rates Revenue	264,023	264,023	158,342	(105,681) (66.7%)
Total	81,996,079	77,124,480	77,926,945	802,465
Expenditure from operating activities				
Employee Costs	(36,654,463)	(26,489,362)	(26,005,858)	483,504 1.9%
Materials and Contracts	(36,759,812)	(26,550,825)	(21,842,920)	4,707,905 21.6%
Utilities Charges	(2,307,714)	(1,730,591)	(1,598,898)	131,693 8.2%
Depreciation (Non-Current Assets)	(17,554,807)	(13,166,136)	(14,609,297)	(1,443,161) (9.9%)
Interest Expenses	(228,720)	(169,923)	(157,297)	12,626 8.0%
Insurance Expenses	(799,602)	(744,067)	(770,796)	(26,729) (3.5%)
Loss on Asset Disposal	(38,083)	(38,083)	(53,368)	(15,285) (28.6%)
Other Expenditure	(389,080)	(288,126)	(198,961)	89,165 44.8%
Total	(94,732,281)	(69,177,114)	(65,237,395)	3,939,721
Operating activities excluded				
Depreciation (Non-Current Assets)	17,554,807	13,166,136	14,609,297	1,443,161 9.9%
(Profit)/Loss on Asset Disposal	(1,686,164)	(841,165)	(871,538)	(30,373) 3.5%
Net Movement in Provisions / Grant Liabilities	84,444	63,333	3,058,917	2,995,584 97.9%
Pensioners Deferred Rates Movement	100,000	0	7,798	7,798 100.0%
Non cash amounts excluded from operating activities	16,053,087	12,388,304	16,804,474	4,416,170
Amount attributable to operating activities	3,316,885	20,335,670	29,494,024	9,158,356
INVESTING ACTIVITIES				
Non-Operating Grants, Subsidies and Contributions	16,671,288	10,812,821	4,749,203	(6,063,618) (127.7%)
Capital (Developer) - Contributions	5,570,984	3,391,966	1,212,740	(2,179,226) (179.7%)
Proceeds from EMRC divestment	30,718,215	0	0	0 0
Land Held for Resale	1,856,712	0	0	0 0
Land Acquisition / Development Costs	(955,000)	(483,399)	(274,081)	209,318 (76.4%)
Land and Building - new and replacement	(17,989,726)	(11,869,309)	(8,936,482)	2,932,827 (32.8%)
Plant, Equipment & Furniture - new & replacement	(2,208,445)	(1,544,580)	(1,303,830)	240,750 (18.5%)
Infrastructure Assets - Capital Work-in progress	(23,395,943)	(15,362,954)	(8,714,878)	3,629,014 (76.3%)
Amounts attributable to investing activities	10,268,084	(15,055,456)	(13,267,328)	1,788,128
FINANCING ACTIVITIES				
Repayment of borrowings	(1,254,249)	(905,985)	(759,808)	146,177 19.2%
Principal elements of finance lease payments	(226,505)	(151,003)	(217,330)	(66,327) (30.5%)
Self-Supporting Loan Principal	10,189	7,641	9,915	2,274 22.9%
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	433,063	184,769 42.7%
Transfers to cash backed reserves (restricted assets)	(41,629,781)	(325,000)	(4,762,775)	(4,437,775) (93.2%)
Amounts attributable to financing activities	(20,785,391)	(267,073)	(4,437,955)	(4,170,882)
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	3,316,885	20,335,670	29,494,024	9,158,354 (31.1%)
Amount attributable to investing activities	10,268,084	(15,055,456)	(13,267,328)	1,788,128 13.5%
Amount attributable to financing activities	(20,785,391)	(267,073)	(4,437,955)	(4,170,882) (94.0%)
Surplus / (deficit) remaining after imposition of general rates	73,558	12,287,121	19,062,721	6,775,600