

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE TWELVE MONTHS ENDED 30 JUNE 2025



	30/06/2025 YTD Actual (b) \$	30/06/2025 YTD Budget (a) \$	Current Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	47,680,312	47,815,135	47,815,135	(134,823)	(0.3%)
Operating Grants and Subsidies	2,418,609	2,476,763	2,476,763	(58,154)	(2.4%)
Contributions, Reimbursements and Donations	1,223,694	935,750	935,750	287,944	23.5%
Profit on Asset Disposal	78,865	1,690,000	1,690,000	(1,611,135)	(2042.9%)
Fees and Charges	19,886,817	19,453,239	19,453,239	433,578	2.2%
Interest Earnings	3,733,978	2,713,731	2,713,731	1,020,247	27.3%
Other Revenue	249,360	273,674	273,674	(24,314)	(9.8%)
Ex Gratia Rates Revenue	146,566	251,450	251,450	(104,884)	(71.6%)
Total	75,418,201	75,609,742	75,609,742	(191,541)	
Expenditure from operating activities					
Employee Costs	(32,398,792)	(31,784,014)	(31,784,014)	(614,778)	(1.9%)
Materials and Contracts	(28,979,407)	(29,365,582)	(29,365,582)	386,175	1.3%
Utilities Charges	(2,086,731)	(2,041,698)	(2,041,698)	(45,033)	(2.2%)
Depreciation (Non-Current Assets)	(17,014,083)	(17,140,236)	(17,140,236)	126,153	0.7%
Interest Expenses	(231,037)	(260,449)	(260,449)	29,412	12.7%
Insurance Expenses	(769,690)	(840,371)	(840,371)	70,681	9.2%
Loss on Asset Disposal	(2,926,363)	(347,141)	(347,141)	(2,579,222)	(88.1%)
Other Expenditure	(239,544)	(376,746)	(376,746)	137,202	57.3%
Total	(84,645,647)	(82,156,238)	(82,156,238)	(2,489,407)	
Non cash amounts excluded from operating activities	18,413,813	16,049,044	16,049,044	2,364,769	
Amount attributable to operating activities	9,186,367	9,502,548	9,502,548	(316,179)	
INVESTING ACTIVITIES					
Proceeds from Disposal of Assets	110,227	1,750,000	1,750,000	(1,639,773)	(1487.6%)
Non-Operating Grants, Subsidies and Contributions	18,172,880	10,250,012	10,250,012	7,922,868	43.6%
Capital (Developer) - Contributions	1,596,900	3,155,209	3,155,209	(1,558,309)	(97.6%)
Land Acquisition / Development Costs	(3,467,082)	(3,532,050)	(3,532,050)	64,968	(1.9%)
Land and Building - new and replacement	(6,485,162)	(10,796,268)	(10,796,268)	4,311,106	(112.7%)
Plant, Equipment & Furniture - new & replacement	(4,580,401)	(5,946,515)	(5,946,515)	1,366,115	(148.7%)
Infrastructure Assets - Capital Work-in progress	(5,865,457)	(8,501,331)	(8,501,331)	2,635,874	(9266.5%)
Amounts attributable to investing activities	(518,094)	(14,915,629)	(14,915,629)	14,397,535	
Non-cash amounts excluded from investing activities	(6,419,472)	0	0	(6,419,472)	
Amounts attributable to investing activities	(6,937,566)	(14,915,629)	(14,915,629)	7,978,063	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,230,983)	(409,395)	(409,395)	(821,588)	(66.7%)
Principal elements of finance lease payments	0	(209,473)	(209,473)	209,473	100.0%
Self-Supporting Loan Principal	4,757	9,647	9,646	(4,890)	(102.8%)
Proceeds from new borrowings	0	1,370,000	1,370,000	(1,370,000)	(100.0%)
Transfers from cash backed reserves (restricted assets)	20,327,861	16,673,665	16,673,665	3,654,196	18.0%
Transfers to cash backed reserves (restricted assets)	(20,646,885)	(20,219,573)	(20,219,573)	(427,312)	(2.1%)
Amounts attributable to financing activities	(1,545,250)	(2,785,129)	(2,785,130)	1,239,879	80.2%
MOVEMENT IN SURPLUS / (DEFICIT)					
Surplus / (deficit) at the start of the financial year	8,711,043	8,711,043	8,711,043	0	0.0%
Amount attributable to operating activities	9,186,367	9,502,548	9,502,548	(316,181)	3.4%
Amount attributable to investing activities	(6,937,566)	(14,915,629)	(14,915,629)	7,978,063	115.0%
Amount attributable to financing activities	(1,545,250)	(2,785,129)	(2,785,130)	1,239,879	80.2%
Surplus / (deficit) remaining after imposition of general rates	9,414,594	512,833	512,832	8,901,761	