

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE TWO MONTHS ENDED 31 AUGUST 2025



	31/08/2025		31/08/2025		
	Current Annual Budget (a)	YTD Actual (b)	YTD Budget (c)	Var. \$ (b)-(c)	Var. % (b)-(c)/(b)
	\$	\$	\$	\$	%
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,522,656	51,158,628	50,883,403	275,225	0.5%
Operating Grants and Subsidies	2,519,664	401,868	277,116	124,752	31.0%
Contributions, Reimbursements and Donations	796,239	857,757	132,714	725,043	84.5%
Profit on Asset Disposal	1,690,000	35,455	281,666	(246,211)	(694.4%)
Fees and Charges	20,200,968	16,995,487	16,778,834	216,653	1.3%
Interest Earnings	3,672,368	616,035	524,400	91,635	14.9%
Other Revenue	280,280	164,096	46,714	117,382	71.5%
Ex Gratia Rates Revenue	264,023	156,797	264,023	(107,226)	(68.4%)
Total	80,946,198	70,386,123	69,188,870	1,197,253	
Expenditure from operating activities					
Employee Costs	(36,308,249)	(5,392,646)	(5,513,392)	120,746	2.2%
Materials and Contracts	(34,194,813)	(3,408,210)	(5,699,162)	2,290,952	67.2%
Utilities Charges	(2,297,714)	(357,018)	(382,934)	25,916	7.3%
Depreciation (Non-Current Assets)	(17,554,807)	(2,684,643)	(2,925,808)	241,165	9.0%
Interest Expenses	(253,720)	(36,768)	(42,288)	5,520	15.0%
Insurance Expenses	(799,602)	(384,042)	(325,784)	(58,258)	(15.2%)
Loss on Asset Disposal	0	14,091	0	14,091	(100.0%)
Other Expenditure	(389,200)	(31,343)	(64,868)	33,525	107.0%
Total	(91,798,105)	(12,280,579)	(14,954,237)	2,673,660	
Non cash amounts excluded from operating activities	16,049,251	5,435,597	2,651,179	2,784,418	
Amount attributable to operating activities	5,197,344	63,541,141	56,885,812	6,655,331	
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	22,867,340	168,478	3,811,224	(3,642,746)	(2162.1%)
Capital (Developer) - Contributions	3,535,846	1,206,430	413,334	793,096	65.7%
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)	(20,551)	(255,000)	234,449	(1140.8%)
Land and Building - new and replacement	(32,880,451)	(840,137)	(5,012,186)	4,172,049	(2294.7%)
Plant, Equipment & Furniture - new & replacement	(2,727,889)	(270,152)	(412,432)	142,280	(250.8%)
Infrastructure Assets - Capital Work-in progress	(23,843,065)	(859,506)	(3,589,180)	2,694,069	(17473.6%)
Amounts attributable to investing activities	(2,110,004)	(615,439)	(5,044,240)	4,428,801	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,354,249)	(69,240)	(225,710)	156,470	226.0%
Principal elements of finance lease payments	(226,505)	(40,082)	(18,875)	(21,207)	(52.9%)
Self-Supporting Loan Principal	10,189	4,889	1,698	3,191	65.3%
Proceeds from new borrowings	4,965,763	0	0	0	
Transfers from cash backed reserves (restricted assets)	22,376,886	87,706	0	87,706	100.0%
Transfers to cash backed reserves (restricted assets)	(41,313,681)	(762,734)	0	(762,734)	(100.0%)
Amounts attributable to financing activities	(15,541,597)	(779,461)	(242,887)	(536,574)	(68.8%)
MOVEMENT IN SURPLUS / (DEFICIT)					
Surplus / (deficit) at the start of the financial year	7,638,274	7,638,274	7,638,274	0	0.0%
Amount attributable to operating activities	5,197,344	63,541,141	56,885,812	6,655,329	(10.5%)
Amount attributable to investing activities	(2,110,004)	(615,439)	(5,044,240)	4,428,801	719.6%
Amount attributable to financing activities	(15,541,597)	(779,461)	(242,887)	(536,574)	(68.8%)
Surplus / (deficit) remaining after imposition of general rates	(4,815,982)	69,784,515	59,236,959	10,547,556	