

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



	Proposed Revised Budget	Current Budget	Original Budget	Variance Proposed Budget to Current Budget
	\$	\$	\$	\$
OPERATING ACTIVITIES:				
Revenue from operating activities				
Rates Revenue	47,815,135	47,500,315	47,500,315	314,820
Operating Grants and Subsidies	2,468,213	2,486,116	2,439,316	(17,903)
Contributions, Reimbursements and Donations	935,750	711,099	711,099	224,651
Profit on Asset Disposal	1,690,000	1,690,000	1,690,000	0
Fees and Charges	19,453,239	18,916,195	18,916,195	537,044
Interest Earnings	2,713,731	2,572,500	2,572,500	141,231
Other Revenue	273,674	118,900	118,900	154,774
Ex Gratia Rates Revenue	251,450	251,450	251,450	0
	75,601,192	74,246,575	74,199,775	1,354,617
Expenditure from operating activities				
Employee Costs	(31,784,014)	(31,536,135)	(31,536,135)	(247,879)
Materials and Contracts	(29,207,709)	(30,169,107)	(29,929,150)	961,398
Utilities Charges	(2,041,698)	(2,041,698)	(2,041,698)	0
Depreciation (Non-Current Assets)	(17,140,236)	(17,140,236)	(17,140,236)	0
Interest Expenses	(260,449)	(210,449)	(210,449)	(50,000)
Insurance Expenses	(840,371)	(840,371)	(840,371)	0
Loss on Asset Disposal	(347,141)	0	0	(347,141)
Other Expenditure	(376,746)	(381,524)	(322,324)	4,778
	(81,998,365)	(82,319,521)	(82,020,364)	321,156
Operating activities excluded				
Depreciation (Non-Current Assets)	17,140,236	17,140,236	17,140,236	0
Change in Accounting policies	0	0	0	0
(Profit)/Loss on Asset Disposal	(1,342,859)	(1,690,000)	(1,690,000)	(347,141)
EMRC Contribution (Non-cash)	0	0	0	0
Deferred Loan (non-current) FUSC	0	0	0	0
Net Movement in Provisions / Contract Liabilities	276,667	276,667	276,667	0
Pensioners Deferred Rates Movement	(25,000)	(25,000)	(25,000)	0
Asset exchange valuation	0	0	0	0
Non cash amounts excluded from operating activities	16,049,044	15,701,903	15,701,903	(347,141)
Amount attributable to operating activities	9,651,871	7,628,957	7,881,314	1,328,632
INVESTING ACTIVITIES				
Proceeds from Disposal of Assets	1,750,000	1,750,000	1,750,000	0
Right of Use Assets recognised	335,655	335,655	335,655	0
Proceeds from Financial Asset at amortised costs - self supporting loans	9,646	9,646	9,646	0
Non-Operating Grants, Subsidies and Contributions	10,486,262	16,522,036	24,157,701	(6,035,774)
Capital (Developer) - Contributions	3,155,210	2,545,638	2,475,000	609,572
Land Development Costs	(60,000)	(60,000)	(60,000)	0
Land Acquisition Costs	(3,458,750)	(3,458,750)	0	0
Building - new and replacement	(11,018,048)	(17,854,330)	(23,850,940)	6,836,282
Plant, Equipment & Furniture - new & replacement	(5,917,893)	(7,154,860)	(6,998,390)	1,236,967
Infrastructure Assets - Roads, Drainage, Parks	(9,154,706)	(9,252,808)	(14,262,323)	98,102
Infrastructure Assets - Capital Work-in progress	(1,416,506)	(914,618)	(1,374,189)	(501,888)
Amounts attributable to investing activities	(15,289,131)	(17,532,391)	(17,817,840)	2,243,261
Non-cash amounts excluded from investing activities	(335,655)	(335,655)	(335,655)	0
Amounts attributable to investing activities	(15,624,786)	(17,868,046)	(18,153,495)	2,243,261

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FINANCING ACTIVITIES				
Repayment of borrowings	(409,395)	(1,330,983)	(1,330,983)	921,588
Principal elements of finance lease payments	335,655	335,655	335,655	0
Proceeds from new borrowings	1,370,000	2,454,000	4,454,000	(1,084,000)
Payments for principal portion of lease liabilities	(209,473)	(209,473)	(209,473)	0
Transfers from cash backed reserves (restricted assets)	17,445,277	25,582,134	20,951,528	(8,136,857)
Transfers to cash backed reserves (restricted assets)	(20,219,573)	(16,739,847)	(13,597,148)	(3,479,726)
Amounts attributable to financing activities	(1,687,509)	10,091,486	10,603,579	(11,778,995)
Non-cash amounts excluded for financing activities	(335,655)	(335,655)	(335,655)	0
Amounts attributable to financing activities	(2,023,164)	9,755,831	10,267,924	(11,778,995)
MOVEMENT IN SURPLUS / (DEFICIT)				
Surplus / (deficit) at the start of the financial year	8,711,043	8,711,043	40,990	0
Amount attributable to operating activities	9,651,871	7,628,957	7,881,314	2,022,914
Amount attributable to investing activities	(15,624,786)	(17,868,046)	(18,153,495)	2,243,261
Amount attributable to financing activities	(2,023,164)	9,755,831	10,267,924	(11,778,995)
Surplus / (deficit) remaining after imposition of general rates	714,964	8,227,784	36,733	(7,512,821)