

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE MONTH ENDED 31 JULY 2025



	Current Annual Budget (a) \$	31/07/2025 YTD Actual (b) \$	31/07/2025 YTD Budget (c) \$	Var. \$ (b)-(c) \$	Var. % (b-a)/(b) %
OPERATING ACTIVITIES:					
Revenue from operating activities					
Rates Revenue	51,522,656	51,160,684	50,990,629	170,055	0.3%
Operating Grants and Subsidies	2,519,664	650	31,438	(30,788)	(4736.6%)
Contributions, Reimbursements and Donations	796,239	70,571	66,357	4,214	6.0%
Profit on Asset Disposal	1,690,000	35,455	140,833	(105,378)	(297.2%)
Fees and Charges	20,200,968	16,535,841	16,439,260	96,581	0.6%
Interest Earnings	3,672,368	204,889	161,474	43,415	21.2%
Other Revenue	280,280	155,550	23,357	132,193	85.0%
Ex Gratia Rates Revenue	264,023	156,797	264,023	(107,226)	(68.4%)
	80,946,198	68,320,437	68,117,371	203,066	
Expenditure from operating activities					
Employee Costs	(36,308,249)	(2,745,890)	(2,756,696)	10,806	0.4%
Materials and Contracts	(34,194,813)	(1,201,668)	(2,849,581)	1,647,913	137.1%
Utilities Charges	(2,297,714)	(90,350)	(191,467)	101,117	111.9%
Depreciation (Non-Current Assets)	(17,554,807)	(1,342,322)	(1,462,904)	120,582	9.0%
Interest Expenses	(253,720)	(16,337)	(21,144)	4,807	29.4%
Insurance Expenses	(799,602)	(384,112)	(307,284)	(76,828)	(20.0%)
Loss on Asset Disposal	0	14,091	0	14,091	(100.0%)
Other Expenditure	(389,200)	(16,193)	(32,434)	16,241	100.3%
	(91,798,105)	(5,782,781)	(7,621,511)	1,838,732	
Non cash amounts excluded from operating activities	16,049,251	4,101,084	1,329,108	2,771,976	
Amount attributable to operating activities	5,197,344	66,638,740	61,824,968	4,813,774	
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	22,867,340	544,915	1,905,612	(1,360,697)	(249.7%)
Capital (Developer) - Contributions	3,535,846	0	206,667	(206,667)	(100.0%)
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)	(5,070)	(127,500)	122,430	(2415.0%)
Land and Building - new and replacement	(30,526,316)	(63,975)	(2,506,093)	2,442,118	(5249.1%)
Plant, Equipment & Furniture - new & replacement	(2,474,600)	(127,988)	(206,216)	78,228	(1832.9%)
Infrastructure Assets - Capital Work-in progress	(21,587,722)	(49,888)	(1,794,590)	1,409,659	(28799.8%)
Amounts attributable to investing activities	2,752,763	297,994	(2,522,120)	2,820,114	
FINANCING ACTIVITIES					
Repayment of borrowings	(1,354,249)	(69,240)	(112,855)	43,615	63.0%
Principal elements of finance lease payments	(226,505)	(27,102)	(18,875)	(8,227)	(30.4%)
Self-Supporting Loan Principal	10,189	4,889	849	4,040	82.6%
Proceeds from new borrowings	4,965,763	0	0	0	
Transfers from cash backed reserves (restricted assets)	22,376,886	85,000	0	85,000	100.0%
Transfers to cash backed reserves (restricted assets)	(41,313,681)	(49,480)	0	(49,480)	(100.0%)
Amounts attributable to financing activities	(15,541,597)	(55,933)	(130,881)	74,948	134.0%
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	66,638,740	61,824,968	4,813,772	(7.2%)
Amount attributable to investing activities	2,752,763	297,994	(2,522,120)	2,820,114	(946.4%)
Amount attributable to financing activities	(15,541,597)	(55,933)	(130,881)	74,948	134.0%
Surplus / (deficit) remaining after imposition of general rates	46,785	74,519,074	66,810,241	7,708,834	