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



Rates Revenue from operating activities		Proposed Revised Budget \$	Current Budget	Original Budget	Variance Proposed Budget to Current Budget
Operating Grants and Subsidies         2.488.213         2.488.116         2.439.316         (17.903)           Contributions, Reimbursements and Donations         335,750         711,009         711,009         224,651           Profit on Asset Disposal         1,690,000         1,690,000         1,690,000         1,690,000         1,690,000         0           Fees and Charges         2,713,273         2,572,500         2,572,500         141,600	OPERATING ACTIVITIES: Revenue from operating activities				
Contributions, Reimbursements and Donations   995.750   711.099   711.099   224.651	Rates Revenue	47,815,135	47,500,315	47,500,315	314,820
Profit on Asset Disposal	Operating Grants and Subsidies	2,468,213	2,486,116	2,439,316	(17,903)
Fees and Charges	Contributions, Reimbursements and Donations	935,750	711,099	711,099	224,651
Interest Earnings	Profit on Asset Disposal	1,690,000	1,690,000	1,690,000	0
The Revenue	Fees and Charges	19,453,239	18,916,195	18,916,195	537,044
Expenditure from operating activities   75,601,192			2,572,500		
Expenditure from operating activities   Taylor					154,774
Employee Costs	Ex Gratia Rates Revenue				0
Materials and Contracts	Expenditure from operating activities	75,601,192	74,246,575	74,199,775	1,354,617
Depreciation (Non-Current Assets)	Employee Costs	(31,784,014)	(31,536,135)	(31,536,135)	(247,879)
Depreciation (Non-Current Assets)	Materials and Contracts	(29,207,709)	(30,169,107)	(29,929,150)	961,398
Depreciation (Non-Current Assets)	Utilities Charges	(2.041.698)	(2.041.698)	(2.041.698)	0
Interest Expenses					1
Coss on Asset Disposal		(260,449)	(210,449)	(210,449)	(50,000)
Other Expenditure         (376,746)         (381,524)         (322,324)         4,778           Operating activities excluded         (81,998,365)         (82,319,521)         (82,020,364)         321,156           Depreciation (Non-Current Assets)         17,140,236         17,140,236         17,140,236         17,140,236         0           Change in Accounting policies         0         1,740,236         17,140,236         17,140,236         0 <td></td> <td>(840,371)</td> <td>(840,371)</td> <td>(840,371)</td> <td>0</td>		(840,371)	(840,371)	(840,371)	0
Operating activities excluded         (81,998,365)         (82,319,521)         (82,020,364)         321,156           Operating activities excluded         17,140,236         17,140,236         17,140,236         17,140,236         0           Change in Accounting policies         0         0         0         0         0           CProfit)/Loss on Asset Disposal         (1,342,859)         (1,690,000)         (16,90,000)         (347,141)           EMRC Contribution (Non-cash)         0         0         0         0         0         0           Deferred Loan (non-current) FUSC         0					
Depreciation (Non-Current Assets)	Other Expenditure				$\overline{}$
Depreciation (Non-Current Assets)	Operating activities excluded	(61,950,363)	(02,319,521)	(82,020,304)	321,130
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         0           Deferred Loan (non-current) FUSC         0         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         0           Asset exchange valuation         0         0         0         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         16,049,044         15,701,903         15,701,903         (347,141)           INVESTING ACTIVITIES         1,750,000         1,750,000         1,750,000         0         0         0         1,750,000         0         0         0         0         0         0         0         0         0         0         0         0		17,140,236	17,140,236	17,140,236	0
EMRC Contribution (Non-cash)		0	0	0	0
Deferred Loan (non-current) FUSC	•	(1,342,859)	(1,690,000)	(1,690,000)	(347,141)
Net Movement in Provisions / Contract Liabilities         276,667         276,667         276,667         0           Pensioners Deferred Rates Movement         (25,000)         (25,000)         (25,000)         0 </td <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td></td>	· · · · · · · · · · · · · · · · · · ·				
Pensioners Deferred Rates Movement	· · · · · · · · · · · · · · · · · · ·				
Asset exchange valuation Non cash amounts excluded from operating activities Amount attributable to operating activities  16,049,044 15,701,903 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 Right of Use Assets recognised 335,655 335,655 00 Right of Use Assets recognised 9,646 9,646 9,646 9,646 0 9,646 0 9,646 0 9,646 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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					
Amount attributable to operating activities   9,651,871   7,628,957   7,881,314   1,328,632	5				
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	• •	9,651,871	7,628,957	7,881,314	1,328,632
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	INVESTING ACTIVITIES				
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-		1,750,000	1,750,000	1,750,000	0
supporting loans         9,646         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         0           Land Acquisition Costs         (3,458,750)         (3,458,750)         0         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)         (30,35,655	Right of Use Assets recognised	335,655	335,655	335,655	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		9.646	9.646	9.646	0
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					(C 025 774)
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					
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)         (17,522,391)         (17,817,840)         2,243,261           Non-cash amounts excluded from investing activities         (335,655)         (335,655)         (335,655)         0					1
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					0
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	• .		(17,854,330)		I I
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					I I
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					
Non-cash amounts excluded from investing activities (335,655) (335,655) 0					
					2,243,261
Announts attributable to investing activities (10,024,700) (17,000,040) (10,103,433)   2,243,2011	Amounts attributable to investing activities	(15,624,786)	(17,868,046)	(18,153,495)	2,243,261

Page 1 of 2

City of Kalamunda 158

## 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
	\$	\$	\$	\$
FINANCING ACTIVITIES Repayment of borrowings Principal elements of finance lease payments	(409,395) 335,655	(1,330,983) 335,655	(1,330,983) 335,655	921,588 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)