CITY OF KALAMUNDA STATEMENT OF FINANCIAL POSITION FOR THE EIGHT MONTHS ENDED 29 FEBRUARY 2024

Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 56,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985		Actual	Actual	Actual
CURRENT ASSETS \$ \$ Cash and Cash Equivalents 63,171,762 43,111,064 57,522,603 Trade and Other Receivables 5,940,242 3,851,440 5,408,981 Inventories 125,280 116,736 90,387 TOTAL CURRENT ASSETS 69,237,284 47,079,241 63,021,971 NON-CURRENT ASSETS 1,275,668 1,275,668 996,632 Land Held for Receivables 1,275,668 1,275,668 996,632 Land Held for Resale 930,278 386,067 Shares in Other Equities 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,665		YTD		YTD
CURRENT ASSETS Cash and Cash Equivalents Trade and Other Receivables Inventories Interval Assets Inventories Interval Inter		29/2/2024	30/6/2023	28/2/2023
Cash and Cash Equivalents 63,171,762 43,111,064 57,522,603 Trade and Other Receivables 5,940,242 3,851,440 5,408,981 Inventories 125,280 116,736 90,387 TOTAL CURRENT ASSETS 69,237,284 47,079,241 63,021,971 NON-CURRENT ASSETS 0ther Receivables 1,275,668 1,275,668 996,632 Land Held for Resale 930,278 930,278 386,067 Shares in Other Equities 30,881,195 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,470 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965		\$	\$	\$
Cash and Cash Equivalents 63,171,762 43,111,064 57,522,603 Trade and Other Receivables 5,940,242 3,851,440 5,408,981 Inventories 125,280 116,736 90,387 TOTAL CURRENT ASSETS 69,237,284 47,079,241 63,021,971 NON-CURRENT ASSETS 0ther Receivables 1,275,668 1,275,668 996,632 Land Held for Resale 930,278 930,278 386,067 Shares in Other Equities 30,881,195 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,470 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965	CURRENT ASSETS			
Trade and Other Receivables 5,940,242 3,851,440 5,408,981 Inventories 125,280 116,736 90,387 TOTAL CURRENT ASSETS 69,237,284 47,079,241 63,021,971 NON-CURRENT ASSETS 096,632 47,079,241 63,021,971 NON-CURRENT ASSETS 1,275,668 1,275,668 996,632 Land Held for Resale 930,278 930,278 386,067 Shares in Other Equities 30,881,195 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712		63.171.762	43.111.064	57.522.603
Inventories 125,280				
TOTAL CURRENT ASSETS 69,237,284 47,079,241 63,021,971 NON-CURRENT ASSETS 0ther Receivables 1,275,668 1,275,668 996,632 Land Held for Resale 930,278 930,278 386,067 Shares in Other Equities 30,881,195 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,935,512 Tr				
Other Receivables 1,275,668 1,275,668 996,632 Land Held for Resale 930,278 930,278 386,067 Shares in Other Equities 30,881,195 30,027,111 1nfrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 526,213 526,213 100,611 Provisions 512,067 512,067 464				
Land Held for Resale 930,278 930,278 386,067 Shares in Other Equities 30,881,195 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 526,213	NON-CURRENT ASSETS			
Land Held for Resale 930,278 930,278 386,067 Shares in Other Equities 30,881,195 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 526,213		1.275.668	1.275.668	996.632
Shares in Other Equities 30,881,195 30,881,195 30,027,111 Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 526,213 526,213 100,611 Provisions 512,067 <td< td=""><td></td><td></td><td></td><td>•</td></td<>				•
Infrastructure WIP 944,723 21,547 5,976,127 Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 54,97,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 </td <td></td> <td>•</td> <td>•</td> <td>•</td>		•	•	•
Property, Plant and Equipment 120,622,439 121,780,349 122,816,294 Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 7,550,910 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Infrastructure 488,497,607 490,616,868 375,736,471 TOTAL NON-CURRENT ASSETS 643,151,908 645,505,904 535,938,702 TOTAL ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 23,709,850 28,393,342 <td></td> <td>•</td> <td>•</td> <td></td>		•	•	
TOTAL NON-CURRENT ASSETS 712,389,192 692,585,145 598,960,673 CURRENT LIABILITIES Trade and Other Payables 87,044,510 80,7044,510 81,369,789 80,709,662 81,258,442 81,258,442 81,259,662 81,258,442 81,259,662 81,258,442 81,259,662 81,258,442 81,259,662 81,213,982 81,419,056 81,089,170 81,709,512 81,735,530 81,493,512 81,735,530 81,493,512 81,735,730 81,735,735 8				
CURRENT LIABILITIES Trade and Other Payables Frade and Other Payables Trade and Other Payables T				
Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES S 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985	TOTAL ASSETS	712,389,192	692,585,145	598,960,673
Trade and Other Payables 7,044,510 11,369,789 13,363,687 Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES S 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985				
Borrowings 565,361 1,258,442 559,662 Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 56,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985	CURRENT LIABILITIES			
Lease Liabilities 59,965 59,965 65,712 Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Trade and Other Payables	7,044,510	11,369,789	13,363,687
Contract liabilities 4,213,982 3,419,056 4,089,170 Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES Society 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Borrowings	565,361	1,258,442	559,662
Provisions 4,275,123 4,735,530 4,493,512 Trust - - - TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES Substitution 5,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Lease Liabilities	59,965	59,965	65,712
Trust	Contract liabilities	4,213,982	3,419,056	4,089,170
TOTAL CURRENT LIABILITIES 16,158,940 20,842,782 22,571,743 NON-CURRENT LIABILITIES 50,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Provisions	4,275,123	4,735,530	4,493,512
NON-CURRENT LIABILITIES Long Term Borrowings 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Trust	-		-
Long Term Borrowings 6,497,735 6,497,735 7,756,176 Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	TOTAL CURRENT LIABILITIES	16,158,940	20,842,782	22,571,743
Lease Liabilities 526,213 526,213 100,611 Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	NON-CURRENT LIABILITIES			
Provisions 512,067 512,067 464,863 Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Long Term Borrowings	6,497,735	6,497,735	7,756,176
Other Long Term Liabilities 14,895 14,546 57,295 TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Lease Liabilities	526,213	526,213	100,611
TOTAL NON-CURRENT LIABILITIES 7,550,910 7,550,561 8,378,945 TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Provisions	512,067	512,067	464,863
TOTAL LIABILITIES 23,709,850 28,393,342 30,950,688 NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	Other Long Term Liabilities	14,895	14,546	57,295
NET ASSETS 688,679,342 664,191,803 568,009,985 EQUITY	TOTAL NON-CURRENT LIABILITIES	7,550,910	7,550,561	8,378,945
EQUITY	TOTAL LIABILITIES	23,709,850	28,393,342	30,950,688
EQUITY	NET ASSETS	688.679.342	664.191.803	568.009.985
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Detailed Complex	EQUITY			
ketained Surpius 263,047,583 239,846,057 248,518,734	Retained Surplus	263,047,583	239,846,057	248,518,734
Reserves - Cash/Investment Backed 24,699,860 23,413,841 24,442,803		24,699,860	23,413,841	24,442,803
Reserves - Asset Revaluation Surplus <u>400,931,899</u> <u>400,931,903</u> <u>295,048,447</u>	Reserves - Asset Revaluation Surplus	400,931,899	400,931,903	295,048,447
TOTAL EQUITY 688,679,342 664,191,801 568,009,985	TOTAL EQUITY	688,679,342	664,191,801	568,009,985

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