

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE TWELVE MONTHS ENDED 30 JUNE 2026



NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)

	30/06/2026	30/06/2025
	\$	\$
Current Assets		
Cash and Cash Equivalents (Unrestricted)	3,485,174	18,214,198
Cash and Cash Equivalents - Reserves (Restricted)	40,190,094	34,577,948
Receivables - Rates	1,420,420	1,640,975
Receivables - Sundry	700,552	1,485,256
Receivables -Other	33,061,153	2,146,074
Inventories	180,515	149,919
(* exclude loan receivable)	<u>79,037,908</u>	<u>58,214,371</u>
Less: Current Liabilities		
Payables	(11,762,611)	(14,221,829)
Provisions	(5,099,729)	(4,482,095)
(* exclude loan payable)	<u>(16,862,339)</u>	<u>(18,703,923)</u>
Net Current Asset Position	<u>62,175,569</u>	<u>39,510,448</u>
Add:		
Provision for Long Service Leave	2,445,982	2,244,538
Provision for Annual Leave	2,653,747	2,237,556
Less:		
Cash and Cash Equivalents - Reserves (Restricted)	(40,190,094)	(34,577,948)
Non- cash movement - EMRC Receivable	(30,718,245)	0
Net Current Funding Position	<u>(3,633,041)</u>	<u>9,414,594</u>
Balance as per RSS	<u>(3,633,042)</u>	<u>9,414,594</u>