

**CITY OF KALAMUNDA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE ELEVEN MONTHS ENDED 31 MAY 2026**



**NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)

	<b>31/05/2026</b>	<b>31/05/2025</b>
	\$	\$
<b>Current Assets</b>		
Cash and Cash Equivalents (Unrestricted)	9,683,433	28,130,763
Cash and Cash Equivalents - Reserves (Restricted)	40,181,329	31,169,781
Receivables - Rates	1,759,571	2,019,231
Receivables - Sundry	4,940,879	1,473,556
Receivables -Other	32,905,595	1,720,655
Inventories	171,010	138,673
<b>(* exclude loan receivable)</b>	<b>89,641,817</b>	<b>64,652,660</b>
<b>Less: Current Liabilities</b>		
Payables	(15,804,835)	(14,410,643)
Provisions	(5,178,352)	(4,464,231)
<b>(* exclude loan payable)</b>	<b>(20,983,187)</b>	<b>(18,874,873)</b>
<b>Net Current Asset Position</b>	<b>68,658,630</b>	<b>45,777,786</b>
<b>Add:</b>		
Provision for Long Service Leave	2,469,640	2,226,851
Provision for Annual Leave	2,708,712	2,237,380
<b>Less:</b>		
Cash and Cash Equivalents - Reserves (Restricted)	(40,181,329)	(31,169,781)
Non- cash movement - EMRC Receivable	(30,718,245)	0
<b>Net Current Funding Position</b>	<b>2,937,408</b>	<b>19,072,235</b>
 <b>Balance as per RSS</b>	 <b>2,937,408</b>	 <b>19,072,235</b>