

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



**NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)

	<b>31/01/2026</b>	<b>31/01/2025</b>
	\$	\$
<b>Current Assets</b>		
Cash and Cash Equivalents (Unrestricted)	39,920,695	39,991,864
Cash and Cash Equivalents - Reserves (Restricted)	35,246,173	34,692,615
Receivables - Rates	8,052,555	7,902,201
Receivables - Sundry	2,055,790	284,687
Receivables -Other	34,038,220	3,470,245
Inventories	177,214	147,545
<b>(* exclude loan receivable)</b>	<b>119,490,647</b>	<b>86,489,157</b>
<b>Less: Current Liabilities</b>		
Payables	(19,029,911)	(13,458,678)
Provisions	(4,916,589)	(4,312,170)
<b>(* exclude loan payable)</b>	<b>(23,946,500)</b>	<b>(17,770,848)</b>
<b>Net Current Asset Position</b>	<b>95,544,147</b>	<b>68,718,309</b>
<b>Add:</b>		
Provision for Long Service Leave	2,462,077	2,204,766
Provision for Annual Leave	2,454,511	2,107,404
<b>Less:</b>		
Cash and Cash Equivalents - Reserves (Restricted)	(35,246,173)	(34,692,615)
Non- cash movement - EMRC Receivable	(30,718,215)	
<b>Net Current Funding Position</b>	<b>34,496,347</b>	<b>38,337,864</b>
 <b>Balance as per RSS</b>	 <b>34,496,347</b>	 <b>38,337,864</b>