

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE NINE MONTHS ENDED 31 MARCH 2026



NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)

	31/03/2026	31/03/2025
	\$	\$
Current Assets		
Cash and Cash Equivalents (Unrestricted)	24,398,935	33,907,390
Cash Restricted	0	0
Cash and Cash Equivalents - Reserves (Restricted)	40,142,228	32,116,855
Receivables - Rates	2,714,158	2,975,971
Receivables - Sundry	5,102,067	3,911,398
Receivables -Other	33,125,381	2,037,001
Inventories	154,667	148,682
(* exclude loan receivable)	105,637,437	75,097,295
Less: Current Liabilities		
Payables	(15,714,243)	(12,914,374)
Provisions	(5,041,138)	(4,444,932)
(* exclude loan payable)	(20,755,380)	(17,359,306)
Net Current Asset Position	84,882,056	57,737,989
Add:		
Provision for Long Service Leave	2,459,749	2,228,279
Provision for Annual Leave	2,581,389	2,216,654
Less:		
Cash and Cash Equivalents - Reserves (Restricted)	(40,142,228)	(32,116,855)
Non- cash movement - EMRC Receivable	(30,718,245)	0
Net Current Funding Position	19,062,722	30,066,067
 Balance as per RSS	 19,062,721	 30,066,067