

**CITY OF KALAMUNDA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE SIX MONTHS ENDED 31 DECEMBER 2025**



**NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)

	<b>31/12/2025</b>	<b>31/12/2024</b>
	\$	\$
<b>Current Assets</b>		
Cash and Cash Equivalents (Unrestricted)	40,978,595	42,665,558
Cash and Cash Equivalents - Reserves (Restricted)	35,282,367	34,304,379
Receivables - Rates	9,702,856	9,772,482
Receivables - Sundry	2,701,294	196,323
Receivables -Other	34,694,708	4,302,533
Inventories	146,243	138,229
<b>(* exclude loan receivable)</b>	<b>123,506,062</b>	<b>91,379,504</b>
<b>Less: Current Liabilities</b>		
Payables	(16,283,184)	(14,256,623)
Provisions	(5,189,373)	(4,402,012)
<b>(* exclude loan payable)</b>	<b>(21,472,557)</b>	<b>(18,658,635)</b>
<b>Net Current Asset Position</b>	<b>102,033,506</b>	<b>72,720,869</b>
<b>Add:</b>		
Provision for Long Service Leave	2,480,480	2,196,738
Provision for Annual Leave	2,708,893	2,205,274
<b>Less:</b>		
Cash and Cash Equivalents - Reserves (Restricted)	(35,282,367)	(34,304,379)
Non- cash movement - EMRC Receivable	(30,718,245)	
<b>Net Current Funding Position</b>	<b>41,222,267</b>	<b>42,818,503</b>
 <b>Balance as per RSS</b>	 <b>41,222,267</b>	 <b>42,818,503</b>