

# SHIRE OF CRANBROOK

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 30 November 2025

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF CRANBROOK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance*	Variance*	Var.
Note	(a)	(b)	(c)	\$ (c) - (b)	% ((c) - (b))/(b)	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	3,245,442	3,245,442	<b>3,245,525</b>	83	0.00%	
Rates excluding general rates	85,000	85,000	<b>85,219</b>	219	0.26%	
Grants, subsidies and contributions	1,265,199	724,987	<b>809,248</b>	84,261	11.62%	▲
Fees and charges	392,008	217,557	<b>320,897</b>	103,340	47.50%	▲
Interest revenue	194,200	62,100	<b>42,305</b>	(19,795)	(31.88%)	▼
Other revenue	205,225	25,837	<b>159,438</b>	133,601	517.09%	▲
Profit on asset disposals	242,749	0	<b>487</b>	487	0.00%	
	<b>5,629,823</b>	<b>4,360,923</b>	<b>4,663,119</b>	<b>302,196</b>	6.93%	
<b>Expenditure from operating activities</b>						
Employee costs	(3,183,109)	(1,411,950)	<b>(1,411,137)</b>	813	0.06%	
Materials and contracts	(1,612,073)	(990,935)	<b>(646,773)</b>	344,162	34.73%	▲
Utility charges	(136,964)	(63,469)	<b>(70,373)</b>	(6,904)	(10.88%)	
Depreciation	(7,177,819)	(2,989,560)	<b>(3,059,615)</b>	(70,055)	(2.34%)	
Finance costs	(423)	(423)	<b>(19)</b>	404	95.51%	
Insurance	(261,158)	(221,746)	<b>(260,936)</b>	(39,190)	(17.67%)	▼
Other expenditure	(123,762)	(38,761)	<b>(47,628)</b>	(8,867)	(22.88%)	
Loss on asset disposals	(3,604)	0	<b>0</b>	0	0.00%	
	<b>(12,498,912)</b>	<b>(5,716,844)</b>	<b>(5,496,481)</b>	<b>220,363</b>	3.85%	
Non cash amounts excluded from operating activities	2(c) 6,938,674	2,990,179	<b>3,059,747</b>	69,568	2.33%	
<b>Amount attributable to operating activities</b>	<b>69,585</b>	<b>1,634,258</b>	<b>2,226,385</b>	<b>592,127</b>	36.23%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	4,742,205	1,200,380	<b>1,144,994</b>	(55,386)	(4.61%)	
Proceeds from disposal of assets	578,306	34,000	<b>35,455</b>	1,455	4.28%	
	<b>5,320,511</b>	<b>1,234,380</b>	<b>1,180,449</b>	<b>(53,931)</b>	(4.37%)	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(2,474,518)	(701,602)	<b>(444,516)</b>	257,086	36.64%	▲
Acquisition of infrastructure	(5,590,483)	(2,025,565)	<b>(1,016,428)</b>	1,009,137	49.82%	▲
	<b>(8,065,001)</b>	<b>(2,727,167)</b>	<b>(1,460,944)</b>	<b>1,266,223</b>	46.43%	
<b>Amount attributable to investing activities</b>	<b>(2,744,490)</b>	<b>(1,492,787)</b>	<b>(280,495)</b>	<b>1,212,292</b>	81.21%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	937,475	0	<b>0</b>	0	0.00%	
	<b>937,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.00%	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(6,542)	(6,542)	<b>(6,542)</b>	0	0.00%	
Transfer to reserves	(282,240)	0	<b>(17,179)</b>	(17,179)	0.00%	
	<b>(288,782)</b>	<b>(6,542)</b>	<b>(23,721)</b>	<b>(17,179)</b>	(262.61%)	
<b>Amount attributable to financing activities</b>	<b>648,693</b>	<b>(6,542)</b>	<b>(23,721)</b>	<b>(17,179)</b>	(262.61%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 2,026,212	2,026,212	<b>2,174,670</b>	148,458	7.33%	
Amount attributable to operating activities	69,585	1,634,258	<b>2,226,385</b>	592,127	36.23%	▲
Amount attributable to investing activities	(2,744,490)	(1,492,787)	<b>(280,495)</b>	1,212,292	81.21%	▲
Amount attributable to financing activities	648,693	(6,542)	<b>(23,721)</b>	(17,179)	(262.61%)	▼
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>2,161,141</b>	<b>4,096,839</b>	<b>1,935,698</b>	89.57%	▲

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF CRANBROOK**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Actual 30 June 2025	Actual as at 30 November 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	5,590,480	6,630,083
Trade and other receivables	368,388	1,394,850
Other financial assets	10,500	10,500
Inventories	42,013	78,583
Contract assets	626,519	524,898
Other assets	135,416	0
<b>TOTAL CURRENT ASSETS</b>	<b>6,773,316</b>	<b>8,638,914</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	50,129	50,129
Other financial assets	89,715	89,715
Property, plant and equipment	22,333,093	22,126,780
Infrastructure	210,382,416	208,961,464
Right-of-use assets	6,373	0
<b>TOTAL NON-CURRENT ASSETS</b>	<b>232,861,726</b>	<b>231,228,088</b>
<b>TOTAL ASSETS</b>	<b>239,635,042</b>	<b>239,867,002</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	638,559	152,227
Other liabilities	28,477	441,678
Lease liabilities	6,542	0
Employee related provisions	401,909	401,909
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,075,487</b>	<b>995,814</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	124,539	124,539
Other provisions	408,987	408,987
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>533,526</b>	<b>533,526</b>
<b>TOTAL LIABILITIES</b>	<b>1,609,013</b>	<b>1,529,340</b>
<b>NET ASSETS</b>	<b>238,026,029</b>	<b>238,337,662</b>
<b>EQUITY</b>		
Retained surplus	75,047,533	75,341,986
Reserve accounts	3,651,497	3,668,677
Revaluation surplus	159,326,999	159,326,999
<b>TOTAL EQUITY</b>	<b>238,026,029</b>	<b>238,337,662</b>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF CRANBROOK  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 11 September 2025

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

**SHIRE OF CRANBROOK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**2 NET CURRENT ASSETS INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	30 November 2025
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	5,590,480	5,590,480	6,630,083
Trade and other receivables	467,592	368,388	1,394,850
Other financial assets	10,500	10,500	10,500
Inventories	42,013	42,013	78,583
Contract assets	524,898	626,519	524,898
Other assets	135,416	135,416	0
	6,770,899	6,773,316	8,638,914
<b>Less: current liabilities</b>			
Trade and other payables	(729,768)	(638,559)	(152,227)
Other liabilities	(28,477)	(28,477)	(441,678)
Lease liabilities	(6,542)	(6,542)	0
Employee related provisions	(401,909)	(401,909)	(401,909)
	(1,166,696)	(1,075,487)	(995,814)
Net current assets	5,604,203	5,697,829	7,643,100
Less: Total adjustments to net current assets	2(b) (3,523,160)	(3,523,159)	(3,546,261)
<b>Closing funding surplus / (deficit)</b>	<b>2,081,043</b>	<b>2,174,670</b>	<b>4,096,839</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(3,651,497)	(3,651,497)	(3,668,676)
Less: Financial assets at amortised cost - self supporting loans	(10,500)	(10,500)	(10,500)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	6,542	6,542	0
- Current portion of employee benefit provisions held in reserve	132,296	132,296	132,915
<b>Total adjustments to net current assets</b>	2(a) <b>(3,523,160)</b>	(3,523,159)	(3,546,261)

**(c) Non-cash amounts excluded from operating activities**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	30 November 2025	30 November 2025
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(242,749)	0	(487)
Add: Loss on asset disposals	3,604	0	0
Add: Depreciation	7,177,819	2,989,560	3,059,615
Movement in current employee provisions associated with restricted cash	0	619	619
- Receivables for employee related provisions		0	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>6,938,674</b>	<b>2,990,179</b>	<b>3,059,747</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF CRANBROOK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	<b>84,261</b>	<b>11.62%</b>	▲
This is from the timing of the receipt of the combined Operating Grants and Contributions against the year to date budget estimates.		Timing	
<b>Fees and charges</b>	<b>103,340</b>	<b>47.50%</b>	▲
This variance is a combination of additional Private Works income of \$65,000, increased revenue from the Cranbrook Community Hub and Gym Memberships of around \$4000, increased revenue from Frankland River and Cranbrook Caravan Parks of roughly \$13500. It also includes the \$11k for the CBH Ground Lease and multiple smaller revenue accounts that have higher balances against the year to date budgeted estimates. This will fluctuate monthly.		Timing	
<b>Interest revenue</b>	<b>(19,795)</b>	<b>(31.88%)</b>	▼
Timing of Estimated Income to date vs income received.		Timing	
<b>Other revenue</b>	<b>133,601</b>	<b>517.09%</b>	▲
Timing of Income received for the Cranbrook Bowling Green upgrade (Insurance Claim) against the Year to Date Budget		Timing	
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	<b>344,162</b>	<b>34.73%</b>	▲
This is due to the timing of expenditure vs. the estimated timing in the budget, mainly on the Cranbrook Fire Shed construction which is now complete and invoiced awaiting payment.		Timing	
<b>Insurance</b>	<b>(39,190)</b>	<b>(17.67%)</b>	▼
Timing of the estimated Insurance Instalments against the Year to Date budget		Timing	
<b>Outflows from investing activities</b>			
<b>Acquisition of property, plant and equipment</b>	<b>257,086</b>	<b>36.64%</b>	▲
Timing of Capital Works Projects and Capital Plant Purchases against the Year to Date budgeted amount.		Timing	
<b>Acquisition of infrastructure</b>	<b>1,009,137</b>	<b>49.82%</b>	▲
Timing of Capital Roads Program expenditure of \$762428 and the Cranbrook Bowling Green upgrades of \$254000 against the Year to Date budgeted figures.		Timing	
<b>Surplus or deficit after imposition of general rates</b>	<b>1,935,698</b>	<b>89.57%</b>	▲

**SHIRE OF CRANBROOK**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$2.03 M</b>	<b>\$2.03 M</b>	<b>\$2.17 M</b>	<b>\$0.15 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$2.16 M</b>	<b>\$4.10 M</b>	<b>\$1.94 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$6.63 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$2.96 M</b>	<b>44.7%</b>
<b>Restricted Cash</b>	<b>\$3.67 M</b>	<b>55.3%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	<b>\$0.15 M</b>	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.00 M</b>	
0 to 30 Days		<b>100.0%</b>
Over 30 Days		<b>0.0%</b>
Over 90 Days		<b>0.0%</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.48 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.92 M</b>	<b>73.6%</b>
<b>Trade Receivable</b>	<b>\$0.48 M</b>	<b>% Outstanding</b>
Over 30 Days		<b>80.8%</b>
Over 90 Days		<b>3.4%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>\$0.07 M</b>	<b>\$1.63 M</b>	<b>\$2.23 M</b>	<b>\$0.59 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>\$3.25 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$3.25 M</b>	<b>0.0%</b>
<b>YTD Budget</b>	<b>\$3.25 M</b>	<b>0.0%</b>

<b>Grants and Contributions</b>		
	<b>\$0.81 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.81 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.72 M</b>	<b>11.6%</b>

Refer to 12 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>\$0.32 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.32 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.22 M</b>	<b>47.5%</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$2.74 M)</b>	<b>(\$1.49 M)</b>	<b>(\$0.28 M)</b>	<b>\$1.21 M</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	<b>\$0.04 M</b>	<b>%</b>
<b>YTD Actual</b>	<b>\$0.04 M</b>	<b>%</b>
<b>Adopted Budget</b>	<b>\$0.58 M</b>	<b>(93.9%)</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	<b>\$1.02 M</b>	<b>% Spent</b>
<b>YTD Actual</b>	<b>\$1.02 M</b>	<b>% Spent</b>
<b>Adopted Budget</b>	<b>\$5.59 M</b>	<b>(81.8%)</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	<b>\$1.14 M</b>	<b>% Received</b>
<b>YTD Actual</b>	<b>\$1.14 M</b>	<b>% Received</b>
<b>Adopted Budget</b>	<b>\$4.74 M</b>	<b>(75.9%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>\$0.65 M</b>	<b>(\$0.01 M)</b>	<b>(\$0.02 M)</b>	<b>(\$0.02 M)</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>\$0.00 M</b>
<b>Interest expense</b>	<b>\$0.00 M</b>
<b>Principal due</b>	<b>\$0.00 M</b>

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$3.67 M</b>
<b>Net Movement</b>	<b>\$0.02 M</b>

Refer to 4 - Cash Reserves

<b>Lease Liability</b>	
<b>Principal repayments</b>	<b>(\$0.01 M)</b>
<b>Interest expense</b>	<b>(\$0.00 M)</b>
<b>Principal due</b>	<b>\$0.00 M</b>

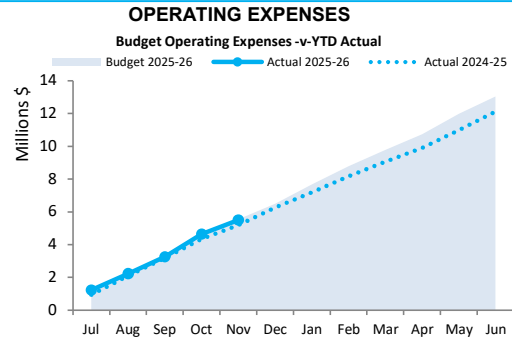
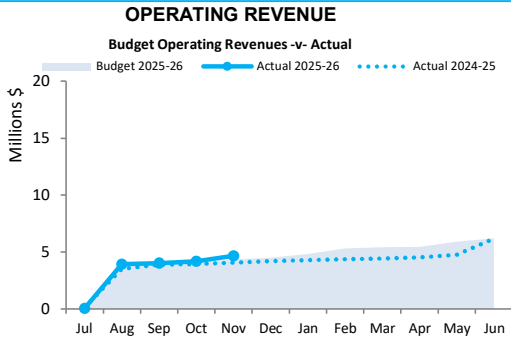
Refer to Note 10 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

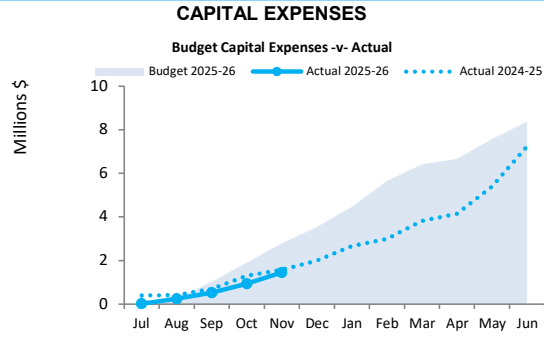
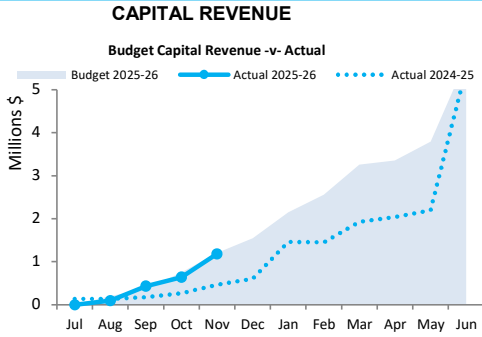
**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



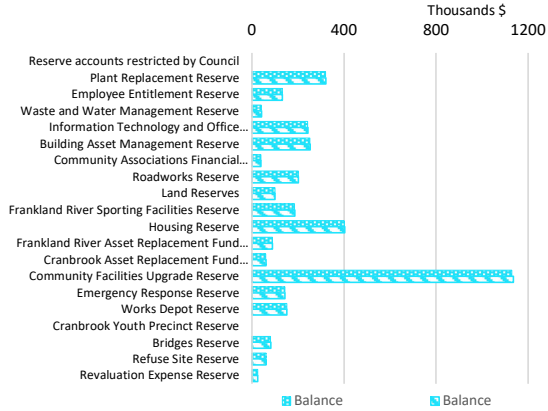
**INVESTING ACTIVITIES**



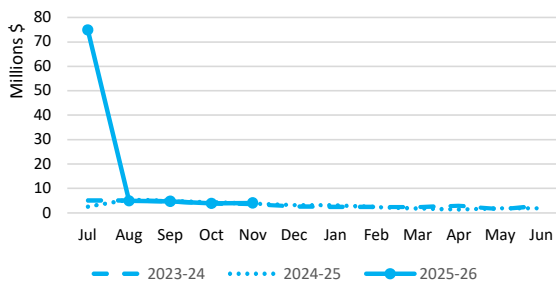
**FINANCING ACTIVITIES**

**BORROWINGS**

**RESERVES**



**Closing funding surplus / (deficit)**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	461,096		461,096		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings	Cash and cash equivalents	499,661		499,661		Bendigo	0.95%	At Call
Municipal Term Deposit		500,000		500,000		Bendigo	4.05%	24/02/2026
Municipal Term Deposit		500,000		500,000		Bendigo	4.00%	27/01/2026
Municipal Term Deposit		500,000		500,000		Bendigo	3.75%	13/01/2026
Municipal Term Deposit		500,000		500,000		Bendigo	3.75%	15/12/2025
Cash On Hand	Cash and cash equivalents	650		650		N/A	0.00%	On Hand
Reserve Easy-Saver Savings	Cash and cash equivalents	0	168,675	168,675		Bendigo	1.45%	At Call
Reserve Term Deposit	Cash and cash equivalents	0	1,000,000	1,000,000		Bendigo	3.75%	6/02/2026
Reserve - Term Deposit 5	Cash and cash equivalents	0	500,000	500,000		Bendigo	4.15%	14/04/2026
Reserve - Term Deposit 6	Cash and cash equivalents	0	1,000,000	1,000,000		Bendigo	4.05%	5/03/2026
Reserve - Term Deposit 7	Cash and cash equivalents	0	1,000,000	1,000,000		Bendigo	3.95%	5/06/2026
<b>Total</b>		<b>2,961,407.00</b>	<b>3,668,675.00</b>	<b>6,630,082</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,961,407	3,668,675	6,630,082	0			
		<b>2,961,407</b>	<b>3,668,675</b>	<b>6,630,082</b>	<b>0</b>			

**KEY INFORMATION**

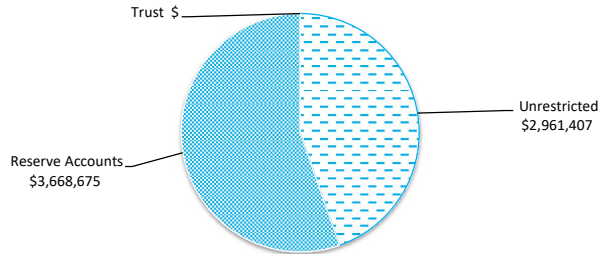
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Plant Replacement Reserve	319,495	10,500	(100,000)	229,995	319,495	1,488	0	320,983
Employee Entitlement Reserve	132,296	4,348		136,644	132,296	619	0	132,915
Waste and Water Management Reserve	40,944	1,346		42,290	40,944	207	0	41,151
Information Technology and Office Equipment R	241,623	7,940		249,563	241,623	1,134	0	242,757
Building Asset Management Reserve	251,400	8,262	(37,244)	222,418	251,400	1,186	0	252,586
Community Associations Financial assistance R	38,900	1,278		40,178	38,900	195	0	39,095
Roadworks Reserve	201,288	6,615		207,903	201,288	945	0	202,233
Land Reserves	99,341	3,265		102,606	99,341	464	0	99,805
Frankland River Sporting Facilities Reserve	184,540	6,065		190,605	184,540	876	0	185,416
Housing Reserve	400,736	13,169		413,905	400,736	1,891	0	402,627
Frankland River Asset Replacement Fund (Bowli	89,218	2,932		92,150	89,217	413	0	89,630
Cranbrook Asset Replacement Fund (Bowling G	59,936	1,970	(30,500)	31,406	59,936	275	0	60,211
Community Facilities Upgrade Reserve	1,130,499	199,391	(603,878)	726,012	1,130,499	5,327	0	1,135,826
Emergency Response Reserve	142,722	4,690		147,412	142,722	670	0	143,392
Works Depot Reserve	151,301	4,972	(107,000)	49,273	151,301	705	0	152,006
Cranbrook Youth Precinct Reserve	0			0	0	0	0	0
Bridges Reserve	81,000	2,662	(58,853)	24,809	81,000	372	0	81,372
Refuse Site Reserve	61,259	2,013		63,272	61,259	292	0	61,551
Revaluation Expense Reserve	25,000	822		25,822	25,000	120	0	25,120
	<b>3,651,497</b>	<b>282,240</b>	<b>(937,475)</b>	<b>2,996,262</b>	<b>3,651,497</b>	<b>17,179</b>	<b>0</b>	<b>3,668,676</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	953,477	692,027	365,660	(326,367)
Plant and equipment	1,521,041	9,575	78,856	69,281
<b>Acquisition of property, plant and equipment</b>	<b>2,474,518</b>	<b>701,602</b>	<b>444,516</b>	<b>(257,086)</b>
Infrastructure - Roads	4,110,227	1,828,198	762,428	(1,065,770)
Infrastructure - Drainage	585,756		0	0
Infrastructure - Bridges	629,000	27,867	0	(27,867)
Infrastructure - Other	265,500	169,500	254,000	84,500
<b>Acquisition of infrastructure</b>	<b>5,590,483</b>	<b>2,025,565</b>	<b>1,016,428</b>	<b>(1,009,137)</b>
<b>Total capital acquisitions</b>	<b>8,065,001</b>	<b>2,727,167</b>	<b>1,460,944</b>	<b>(1,266,223)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,742,205	1,200,380	1,144,994	(55,386)
Other (disposals & C/Fwd)	578,306	34,000	35,455	1,455
Reserve accounts				
Plant Replacement Reserve	100,000		0	0
Building Asset Management Reserve	37,244		0	0
Cranbrook Asset Replacement Fund (Bowling Green) Res	30,500		0	0
Community Facilities Upgrade Reserve	603,878		0	0
Works Depot Reserve	107,000		0	0
Bridges Reserve	58,853		0	0
Contribution - operations	1,807,015	1,492,787	280,495	(1,212,292)
<b>Capital funding total</b>	<b>8,065,001</b>	<b>2,727,167</b>	<b>1,460,944</b>	<b>(1,266,223)</b>

**KEY INFORMATION**

**Initial recognition**

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

**Measurement after recognition**

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

**Reportable Value**

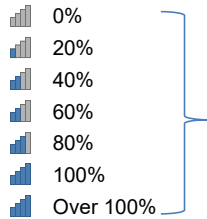
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

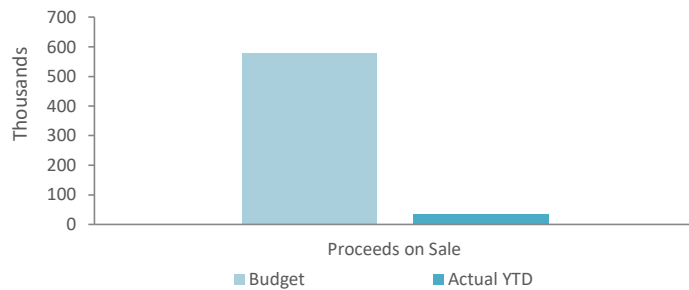


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
<b>Buildings - Specialised</b>					
					0
	051200 Capital Expense - Buildings (Cranbrook Fire Shed) - Fire Shed	578,477	523,864	320,295	203,569
	111204 Capital Expense - Frankland River Hall Kitchen	100,000	40,000	1,995	38,005
	111206 Capital Expense - Cranbrook Hall Major Maintenance	35,000	35,000	0	35,000
	113232 Capital Expense - Cranbrook Sporting Club Building	100,000	4,000	0	4,000
		0	0	0	0
		0	0	0	0
	<b>Buildings - Specialised Total</b>	<b>953,477</b>	<b>692,027</b>	<b>365,660</b>	326,367
<b>Buildings - non-specialised</b>					
		0	0	0	0
	<b>Buildings - non-specialised Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Furniture &amp; Equipment</b>					
	<b>Furniture &amp; Equipment Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Land Freehold</b>					
	<b>Land Freehold Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Plant &amp; Equipment</b>					
	042212 Capital Expense - Admin Vehicles	62,640	0	69,281	(69,281)
	123200 Capital Expense - Light Plant & Equipment	247,226	0	0	0
	123201 Capital Expense - Heavy Plant & Equipment	1,201,600	0	0	0
	51202 Capital Expense - Transfer Pump	9,575	9,575	9,575	0
					0
	<b>Plant &amp; Equipment Total</b>	<b>1,521,041</b>	<b>9,575</b>	<b>78,856</b>	(69,281)
<b>Infrastructure - Bridges</b>					
	BR273 Bridge 273 - Refurbishment	564,000	0	0	0
	BR488 Bridge 488 Refurbishment	65,000	27,867	0	27,867
	<b>Infrastructure - Bridges Total</b>	<b>629,000</b>	<b>27,867</b>	<b>0</b>	27,867
<b>Infrastructure - Roads</b>					
	RG003 Capital Expense - Salt River Road	285,000	122,148	74,826	47,322
	RG007 Capital Expense - Shamrock Road	540,000	231,501	129,297	102,204
	RG523 Capital Expense - Wingebellup Road	540,000	231,423	26,240	205,183
	RG531 Capital Expense - Cranbrook Frankland Road	0	0	3,220	(3,220)
	CF013 Capital Expense - Bokerup Road	54,000	0	0	0
	CF013A Capital Expense - Bokerup Road SLK 4.80 - 5.70	36,000	0	0	0
	CF024 Capital Expense - Newton Road	90,000	0	19,859	(19,859)
	CF533 Capital Expense - Cranbrook Frankland Road / Boronia View	40,000	0	1,569	(1,569)

6 DISPOSAL OF ASSETS

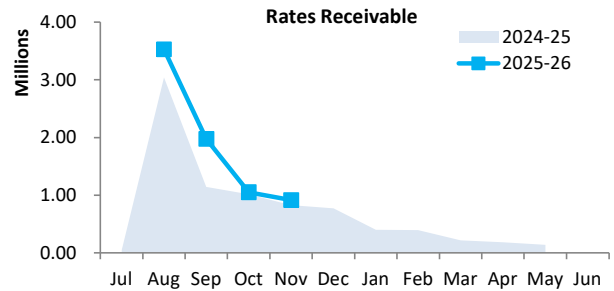
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
CB01	MOW Vehicle CB01	33,009	34,000	991	0	34,967	35,455	487	0
CB06	WS Utility	42,731	51,000	8,269	0			0	0
CB04	Gardens Utility	28,875	37,164	8,289	0			0	0
CB08	Ranger Utility	32,981	44,000	11,019	0			0	0
CB05	Works Utility	38,041	41,466	3,425	0			0	0
007FR	Gardens Utility	31,268	38,676	7,408	0			0	0
CB003	2020 Mitsubshi Fuse Tip Truck	0	110,000	110,000	0			0	0
CB5286	Plant Trailer	2,444	3,000	556	0			0	0
CB5288	Fuel Trailer	768	5,000	4,232	0			0	0
CB5282	Tandem Dolly Trailer	3,491	12,000	8,509	0			0	0
CB4400	2014 Komatsu Excavator	38,395	65,000	26,605	0			0	0
CB011	2016 CAT Grader Model 120M	69,808	120,000	50,192	0			0	0
CB4970	Kubota RTV	9,321	6,000	0	(3,321)			0	0
PE224	B200-PTO 3PL Road Sweeper	1,746	5,000	3,254	0			0	0
PE198	Tow Behind Handy Hitch Roller	6,283	6,000	0	(283)			0	0
		<b>339,162</b>	<b>578,306</b>	<b>242,749</b>	<b>(3,604)</b>	<b>34,967</b>	<b>35,455</b>	<b>487</b>	<b>0</b>



7 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Nov 2025
	\$	\$
Opening arrears previous year	56,016	136,135
Levied this year	3,127,938	3,330,744
Less - collections to date	(3,047,819)	(2,551,576)
<b>Net rates collectable</b>	<b>136,135</b>	<b>915,303</b>
% Collected	95.7%	73.6%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(48)	76,307	2,127	304,365	13,291	396,042
Percentage	0.0%	19.3%	0.5%	76.9%	3.4%	
<b>Balance per trial balance</b>						
Trade receivables						396,042
GST receivable						58,722
Receivables for employee related provisions						24,783
<b>Total receivables general outstanding</b>						<b>479,547</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

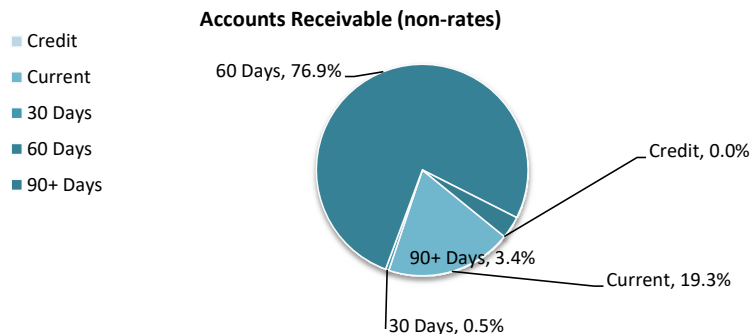
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	10,500	0	0	10,500
<b>Inventory</b>				
Inventories - Fuel and Materials	42,013	36,570	0	78,583
<b>Other assets</b>				
Accrued income	135,416	0	(135,416)	0
<b>Contract assets</b>				
Contract assets	626,519	0	(101,621)	524,898
<b>Total other current assets</b>	<b>814,448</b>	<b>36,570</b>	<b>(237,037)</b>	<b>613,981</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Inventory**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

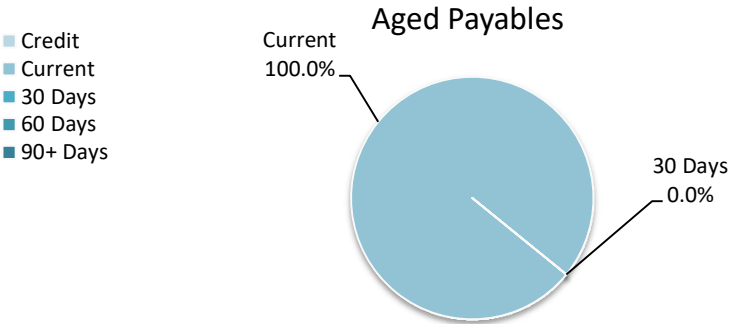
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	4,047	0	0	0	4,047
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						4,047
ATO liabilities						69,558
Pre-paid Rates						23,635
Other payables						54,987
<b>Total payables general outstanding</b>						<b>152,227</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
CESM vehicle lease		6,542	0	0	(6,542)	(6,542)	0	0	(19)	(423)
<b>Total</b>		<b>6,542</b>	<b>0</b>	<b>0</b>	<b>(6,542)</b>	<b>(6,542)</b>	<b>0</b>	<b>0</b>	<b>(19)</b>	<b>(423)</b>
Current lease liabilities		6,542					0			
		<b>6,542</b>					<b>0</b>			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 November 2025 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Grant/contributions liabilities		28,477	0	1,108,946	(695,745.00)	441,678
<b>Total other liabilities</b>		28,477	0	1,108,946	(695,745)	441,678
<b>Employee Related Provisions</b>						
Provision for annual leave		262,820	0			262,820
Provision for long service leave		111,843	0			111,843
Other employee leave provisions		27,246	0			27,246
<b>Total Provisions</b>		401,909	0	0	0	401,909
<b>Total other current liabilities</b>		<b>430,386.00</b>	<b>0.00</b>	<b>1,108,946.00</b>	<b>(695,745.00)</b>	<b>843,587.00</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

**KEY INFORMATION**

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	30 Nov 2025	Liability	Budget	Budget	Revenue
		(As revenue)			Revenue			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Financial Assistance Grants - General Purpose	0	0	0	0	0	512,657	256,328	268,646
Financial Assistance Grants - Road Component	0	0	0	0	0	306,071	153,036	210,050
DFES Local Government Grant Scheme	21,850	58,504	(34,384)	45,970	45,970	51,660	14,465	34,384
DFES Mitigation Activity Fund - Round 2	0	0	0	0	0	23,500	23,500	0
Youth Week 2025-2026	0	0	0	0	0	1,000	0	1,000
Seniors Activities - Age Friendly Communities 2025-2026	0	0	0	0	0	1,000	0	0
Seniors Project Funding	0	0	0	0	0	1,000	0	0
Council of the Aging - Exercise Program	0	0	0	0	0	1,000	0	0
0-4 Grant 2025-2026	0	0	0	0	0	1,000	1,000	0
Afterschool Care Program	4,489	0	0	4,489	4,489	69,000	21,390	1,206
Thank a Volunteer Grant 2025-2026	0	0	0	0	0	1,000	1,000	0
Childrens Book Week Grant	0	0	0	0	0	1,650	1,650	0
Local Government Heritage Consultancy Grant	2,138	0	0	2,138	2,138	2,288	2,288	0
Main Roads WA Direct Grant	0	0	0	0	0	234,910	234,910	234,910
Community Safety Funding	0	0	0	0	0	3,563	0	0
	<b>28,477</b>	<b>58,504</b>	<b>(34,384)</b>	<b>52,597</b>	<b>52,597</b>	<b>1,211,299</b>	<b>709,567</b>	<b>750,195</b>
<b>Contributions</b>								
CESM Reimbursement	0	0	0	0	0	10,000	10,000	18,162
CESM Reimbursement	0	0	0	0	0	0	0	6,532
Main Roads WA - Street Lighting	0	0	0	0	0	1,900	0	0
Hollow Log Sponsorship 2025	0	0	0	0	0	0	0	3,868
Admin Reimbursements	0	0	0	0	0	1,000	500	3,578
Revenue - Staff Housing Reimbursements	0	0	0	0	0	0	0	377
Revenue - Reimbursement Rest Bay Maintenance	0	0	0	0	0	30,000	0	22,727
Revenue - Cranbrook Regional Community Hub	0	0	0	0	0	0	0	3,000
Revenue - Reimbursed Revenue Only (CBH Units)	0	0	0	0	0	5,000	1,250	0
Revenue - Reimbursements Public Works Overheads	0	0	0	0	0	500	210	0
Revenue - Staff Training Funding/Reimbursements	0	0	0	0	0	500	210	0
Revenue - Workers Compensation Reimbursements	0	0	0	0	0	5,000	3,250	774
Revenue - Reimbursements Unclassified	0	0	0	0	0	0	0	34
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,900</b>	<b>15,420</b>	<b>59,053</b>
<b>TOTALS</b>	<b>28,477</b>	<b>58,504</b>	<b>(34,384)</b>	<b>52,597</b>	<b>52,597</b>	<b>1,265,199</b>	<b>724,987</b>	<b>809,248</b>

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and				
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Capital grants and subsidies</b>									
Cranbrook Fire Shed		0	0	0	0	553,422	0	272,071	
Frankland River Hall Major Maintenance - LRCI 4A		0	0	0	0	887	0	0	
Frankland River - Playground, Caravan Park, Pumptrack Pathways - LRCI 4A		0	0	0	0	9,113	0	0	
RRG - Salt River Road - widen bitumen edges and seal		76,000	(50,007)	25,993	25,993	190,000	26,026	50,007	
RRG - Shamrock Road - widen bitumen edges and seal		144,000	(86,321)	57,679	57,679	360,000	46,137	86,321	
RRG - Wingebellup Road - widen bitumen edges and seal		144,000	(17,616)	126,384	126,384	360,000	46,137	17,616	
R2R - Yeriminup Road - resheet		(1)	0	(1)	(1)	0	0	0	
R2R - Boyup Brook Cranbrook Road - resheet		89,020	(1,279)	87,741	87,741	356,086	64,096	1,279	
R2R - Poison Hill Road		22,251	(65,520)	(43,269)	(43,269)	88,999	16,020	65,520	
R2R - Archers Road		44,511	(2,271)	42,240	42,240	178,043	32,048	2,271	
R2R - Kenny Road		22,261	(81,319)	(59,058)	(59,058)	89,044	16,028	81,319	
SFN - Yeriminup Road GSSFN		0	(109,170)	(109,170)	(109,170)	102,000	144,165	109,170	
SFN - Yeriminup Road GSSFN - Seal		184,000	(70,989)	113,011	113,011	460,000	201,831	70,988	
SFN - Shamrock Road GSSFN		324,400	(176,869)	147,531	147,531	811,000	230,664	176,868	
			0					0	
BS - Balochmyle / Yeriminup Road Intersection		0	0	0	0	226,733	95,229	0	
Streets Alive Frankland River Main Street		0	0	0	0	100,000	0	0	
Special Project Grant - Bridges		0	0	0	0	564,000	282,000	188,000	
DFES Local Government Resilience		0	0	0	0	292,878	0	3,562	
Department of Primary Industries and Regional Development Frankland River youth space		0	0	0	0	0	0	20,000	
		<b>0</b>	<b>1,050,442</b>	<b>(661,361)</b>	<b>389,081</b>	<b>389,081</b>	<b>4,742,205</b>	<b>1,200,380</b>	<b>1,144,994</b>

**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**14 BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available Cash	Available Cash	Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						0
113204 Capital Expense - Cranbroo Sporting Club Kitchen Upgrades	6092025	Capital expenses			(80,000)	(80,000)
113231 Capital Expense - Cranbrook Bowling Green	6092025	Capital expenses		80,000		0
121214 Capital Expense - Depot Upgrade Cranbrook	6102025	Capital expenses			(33,000)	(33,000)
051200 Capital Expense - Buildings (Cranbrook Fire Shed)	6102025	Capital expenses		33,000		0
122013 Expense - Transport Planning & Professional Services	6102025	Operating expenses			(12,183)	(12,183)
051200 Capital Expense - Buildings (Cranbrook Fire Shed)	6102025	Capital expenses		12,183		0
101002 Expense - Waste Site Maintenance	6102025	Operating expenses			(5,000)	(5,000)
051200 Capital Expense - Buildings (Cranbrook Fire Shed)	6102025	Capital expenses		5,000		0
				<b>130,183</b>	<b>(130,183)</b>	<b>0</b>