

# SHIRE OF CRANBROOK

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 December 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 31 DECEMBER 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	748,749	<b>818,577</b>	69,828	9.33%	
Fees and charges	392,008	238,903	<b>343,302</b>	104,399	43.70%	▲
Interest revenue	194,200	85,840	<b>57,248</b>	(28,592)	(33.31%)	▼
Other revenue	205,225	30,675	<b>179,798</b>	149,123	486.14%	▲
Profit on asset disposals	242,749	72,825	<b>20,688</b>	(52,137)	(71.59%)	▼
	<b>5,629,823</b>	<b>4,507,434</b>	<b>4,750,357</b>	<b>242,923</b>	5.39%	
<b>Expenditure from operating activities</b>						
Employee costs	(3,183,109)	(1,659,374)	<b>(1,612,099)</b>	47,275	2.85%	
Materials and contracts	(1,612,073)	(900,601)	<b>(910,734)</b>	(10,133)	(1.13%)	
Utility charges	(136,964)	(68,088)	<b>(90,525)</b>	(22,437)	(32.95%)	▼
Depreciation	(7,177,819)	(3,587,472)	<b>(3,674,742)</b>	(87,270)	(2.43%)	
Finance costs	(423)	(423)	<b>(19)</b>	404	95.51%	
Insurance	(261,158)	(228,808)	<b>(260,936)</b>	(32,128)	(14.04%)	▼
Other expenditure	(123,762)	(56,986)	<b>(48,002)</b>	8,984	15.77%	
Loss on asset disposals	(3,604)	0	<b>0</b>	0	0.00%	
	<b>(12,498,912)</b>	<b>(6,501,752)</b>	<b>(6,597,057)</b>	<b>(95,305)</b>	(1.47%)	
Non cash amounts excluded from operating activities	2(c) 6,938,674	3,515,269	<b>3,654,676</b>	139,407	3.97%	
<b>Amount attributable to operating activities</b>	<b>69,585</b>	<b>1,520,951</b>	<b>1,807,976</b>	<b>287,025</b>	18.87%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	4,742,205	1,543,038	<b>1,490,590</b>	(52,448)	(3.40%)	
Proceeds from disposal of assets	578,306	246,306	<b>233,781</b>	(12,525)	(5.09%)	
Proceeds on disposal of financial assets at fair value through profit and loss	0	0	<b>3,500</b>	3,500	0.00%	
	<b>5,320,511</b>	<b>1,789,344</b>	<b>1,727,871</b>	<b>(61,473)</b>	(3.44%)	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(2,474,518)	(848,235)	<b>(1,013,898)</b>	(165,663)	(19.53%)	▼
Acquisition of infrastructure	(5,590,483)	(2,625,559)	<b>(1,240,959)</b>	1,384,600	52.74%	▲
	<b>(8,065,001)</b>	<b>(3,473,794)</b>	<b>(2,254,857)</b>	<b>1,218,937</b>	35.09%	
<b>Amount attributable to investing activities</b>	<b>(2,744,490)</b>	<b>(1,684,450)</b>	<b>(526,986)</b>	<b>1,157,464</b>	68.71%	
<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>(17,270)</b>	(17,270)	0.00%	
	<b>(288,782)</b>	<b>(6,542)</b>	<b>(23,812)</b>	<b>(17,270)</b>	(264.00%)	
<b>Amount attributable to financing activities</b>	<b>648,693</b>	<b>(6,542)</b>	<b>(23,812)</b>	<b>(17,270)</b>	(264.00%)	
<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>2,174,669</b>	148,457	7.33%	
Amount attributable to operating activities	69,585	1,520,951	<b>1,807,976</b>	287,025	18.87%	▲
Amount attributable to investing activities	(2,744,490)	(1,684,450)	<b>(526,986)</b>	1,157,464	68.71%	▲
Amount attributable to financing activities	648,693	(6,542)	<b>(23,812)</b>	(17,270)	(264.00%)	▼
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>1,856,172</b>	<b>3,431,847</b>	<b>1,575,676</b>	84.89%	▲

**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 31 DECEMBER 2025**

	<b>Actual</b>	<b>Actual as at</b>
	<b>30 June 2025</b>	<b>31 December 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	5,590,480	6,142,314
Trade and other receivables	368,388	1,601,419
Other financial assets	10,500	7,000
Inventories	42,013	32,551
Contract assets	626,519	246,451
Other assets	135,416	0
<b>TOTAL CURRENT ASSETS</b>	<b>6,773,316</b>	<b>8,029,735</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	22,396,756
Infrastructure	210,382,416	208,692,147
Right-of-use assets	6,373	0
<b>TOTAL NON-CURRENT ASSETS</b>	<b>232,861,726</b>	<b>231,228,747</b>
<b>TOTAL ASSETS</b>	<b>239,635,042</b>	<b>239,258,482</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	638,559	300,659
Other liabilities	28,477	352,468
Lease liabilities	6,542	0
Employee related provisions	401,909	401,909
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,075,487</b>	<b>1,055,036</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>1,588,562</b>
<b>NET ASSETS</b>	<b>238,026,029</b>	<b>237,669,920</b>
<b>EQUITY</b>		
Retained surplus	75,047,533	74,674,154
Reserve accounts	3,651,498	3,668,766
Revaluation surplus	159,326,999	159,326,999
<b>TOTAL EQUITY</b>	<b>238,026,030</b>	<b>237,669,919</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 31 DECEMBER 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 31 DECEMBER 2025**

**2 NET CURRENT ASSETS INFORMATION**

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

Note	Adopted Budget Opening	Actual as at	Actual as at
	1 July 2025	30 June 2025	31 December 2025
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	5,590,480	5,590,480	6,142,314
Trade and other receivables	467,592	368,388	1,601,419
Other financial assets	10,500	10,500	7,000
Inventories	42,013	42,013	32,551
Contract assets	524,898	626,519	246,451
Other assets	135,416	135,416	0
	6,770,899	6,773,316	8,029,735
<b>Less: current liabilities</b>			
Trade and other payables	(729,768)	(638,559)	(300,659)
Other liabilities	(28,477)	(28,477)	(352,468)
Lease liabilities	(6,542)	(6,542)	0
Employee related provisions	(401,909)	(401,909)	(401,909)
	(1,166,696)	(1,075,487)	(1,055,036)
Net current assets	5,604,203	5,697,829	6,974,699
Less: Total adjustments to net current assets	2(b) (3,523,160)	(3,523,160)	(3,542,850)
<b>Closing funding surplus / (deficit)</b>	<b>2,081,043</b>	<b>2,174,669</b>	<b>3,431,849</b>

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

**Adjustments to net current assets**

Less: Reserve accounts	(3,651,497)	(3,651,498)	(3,668,768)
Less: Financial assets at amortised cost - self supporting loans	(10,500)	(10,500)	(7,000)
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	132,918
<b>Total adjustments to net current assets</b>	<b>2(a) (3,523,160)</b>	<b>(3,523,160)</b>	<b>(3,542,850)</b>

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

**Adjustments to operating activities**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 December 2025	31 December 2025
	\$	\$	\$
Less: Profit on asset disposals	(242,749)	(72,825)	(20,688)
Add: Loss on asset disposals	3,604	0	0
Add: Depreciation	7,177,819	3,587,472	3,674,742
Movement in current employee provisions associated with restricted cash	0	622	622
- Receivables for employee related provisions		0	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>6,938,674</b>	<b>3,515,269</b>	<b>3,654,676</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 31 DECEMBER 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>Fees and charges</b>	<b>104,399</b>	<b>43.70%</b>	<b>▲</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 \$16000 and increased revenue from Domestic Waste Removal of roughly \$5000. It also includes \$11000 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>(28,592)</b>	<b>(33.31%)</b>	<b>▼</b>
Timing of estimated income to date vs income received.			Timing
<b>Other revenue</b>	<b>149,123</b>	<b>486.14%</b>	<b>▲</b>
Timing of Income received for the Cranbrook Bowling Green upgrade (Insurance Claim) against the Year to Date Budget. As this was a larger project we estimated that we would receive the insurance reimbursement by June 2026.			Timing
<b>Profit on asset disposals</b>	<b>(52,137)</b>	<b>(71.59%)</b>	<b>▼</b>
This is due to the timing of the Asset Disposal Program not aligning with the phasing of the Budget.			
<b>Expenditure from operating activities</b>			
<b>Utility charges</b>	<b>(22,437)</b>	<b>(32.95%)</b>	<b>▼</b>
Increased utility charges			
<b>Insurance</b>	<b>(32,128)</b>	<b>(14.04%)</b>	<b>▼</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>(165,663)</b>	<b>(19.53%)</b>	<b>▼</b>
Variance is due to the timing of Capital Works Projects and Capital Plant Purchases against the Year to Date budgeted amounts. \$136295 comes from the timing of multiple building upgrades and the Plant & Equipment is showing a variance of -\$301959 against the YTD budget due to the expenditure not aligning with the budget phasing.			Timing
<b>Acquisition of infrastructure</b>	<b>1,384,600</b>	<b>52.74%</b>	<b>▲</b>
Variance is due to the timing of Capital Expenditure against the Year to Date budgeted figures. Of this, \$1332633 is attributed to variances in the multiple Capital Roads jobs and \$37156 from estimated timing of Bridgeworks.			Timing
<b>Surplus or deficit after imposition of general rates</b>	<b>1,575,676</b>	<b>84.89%</b>	<b>▲</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 31 DECEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.03 M	\$2.03 M	\$2.17 M	\$0.15 M
Closing	\$0.00 M	\$1.86 M	\$3.43 M	\$1.58 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.47 M	40.3%
Restricted Cash	\$3.67 M	59.7%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.14 M	
0 to 30 Days		94.9%
Over 30 Days		5.1%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.80 M	76.9%
Trade Receivable	\$0.80 M	% Outstanding
Over 30 Days		54.5%
Over 90 Days		46.5%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.07 M	\$1.52 M	\$1.81 M	\$0.29 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.25 M	
YTD Budget	\$3.25 M	0.0%

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.82 M	
YTD Budget	\$0.75 M	9.3%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.34 M	
YTD Budget	\$0.24 M	43.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.74 M)	(\$1.68 M)	(\$0.53 M)	\$1.16 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.23 M	
Adopted Budget	\$0.58 M	(59.6%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.24 M	
Adopted Budget	\$5.59 M	(77.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.49 M	
Adopted Budget	\$4.74 M	(68.6%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$3.67 M
Net Movement	\$0.02 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.00 M

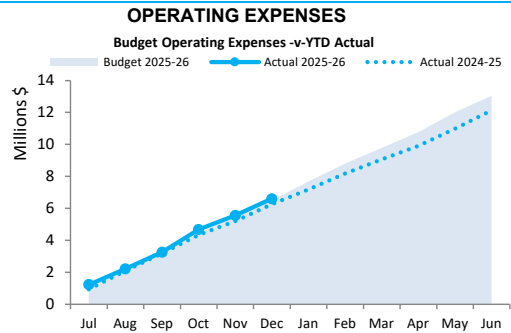
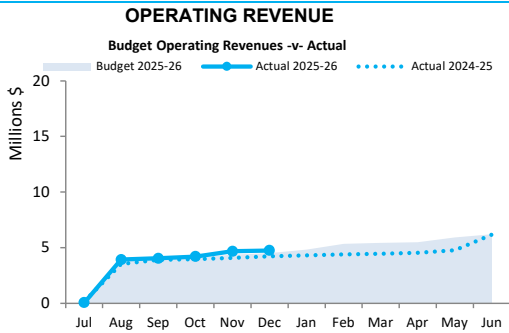
Refer to Note 10 - Lease Liabilities

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

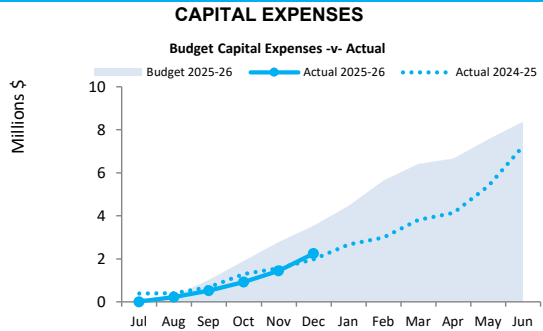
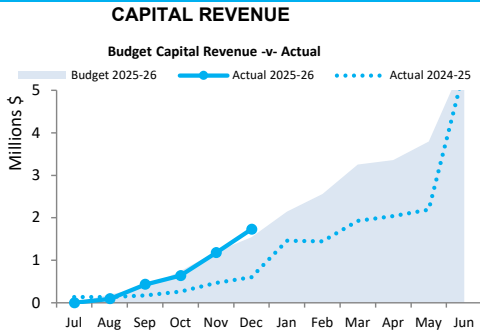
**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



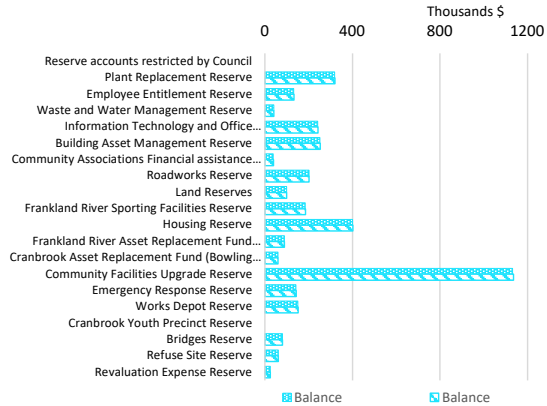
**INVESTING ACTIVITIES**



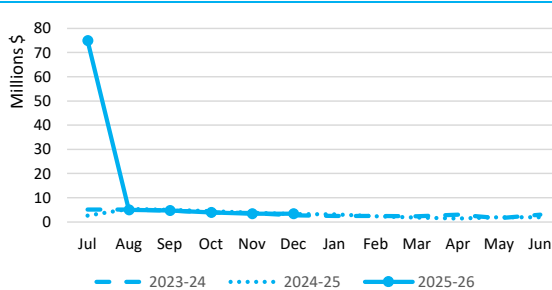
**FINANCING ACTIVITIES**

**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 31 DECEMBER 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	172,769		172,769		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings	Cash and cash equivalents	299,928		299,928		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%	27/01/2025
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	850		850		N/A	0.00%	On Hand
Reserve Easy-Saver Savings	Cash and cash equivalents	0	168,765	168,765		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>2,473,547.00</b>	<b>3,668,765.00</b>	<b>6,142,312</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,473,547	3,668,765	6,142,312	0			
		<b>2,473,547</b>	<b>3,668,765</b>	<b>6,142,312</b>	<b>0</b>			

KEY INFORMATION

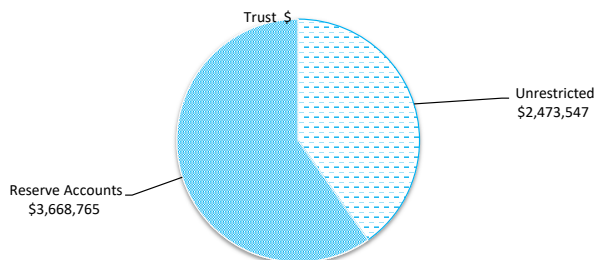
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 31 DECEMBER 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	1,496	0	320,991
Employee Entitlement Reserve	132,296	4,348		136,644	132,296	622	0	132,918
Waste and Water Management Reserve	40,944	1,346		42,290	40,944	208	0	41,152
Information Technology and Office Equipment Re	241,623	7,940		249,563	241,623	1,140	0	242,763
Building Asset Management Reserve	251,400	8,262	(37,244)	222,418	251,400	1,192	0	252,592
Community Associations Financial assistance Re	38,900	1,278		40,178	38,900	196	0	39,096
Roadworks Reserve	201,288	6,615		207,903	201,288	950	0	202,238
Land Reserves	99,341	3,265		102,606	99,341	467	0	99,808
Frankland River Sporting Facilities Reserve	184,540	6,065		190,605	184,540	881	0	185,421
Housing Reserve	400,736	13,169		413,905	400,736	1,900	0	402,636
Frankland River Asset Replacement Fund (Bowli	89,218	2,932		92,150	89,218	415	0	89,633
Cranbrook Asset Replacement Fund (Bowling Gr	59,936	1,970	(30,500)	31,406	59,936	277	0	60,213
Community Facilities Upgrade Reserve	1,130,499	199,391	(603,878)	726,012	1,130,499	5,355	0	1,135,854
Emergency Response Reserve	142,722	4,690		147,412	142,722	674	0	143,396
Works Depot Reserve	151,301	4,972	(107,000)	49,273	151,301	708	0	152,009
Cranbrook Youth Precinct Reserve	0			0	0	0	0	0
Bridges Reserve	81,000	2,662	(58,853)	24,809	81,000	374	0	81,374
Refuse Site Reserve	61,259	2,013		63,272	61,259	294	0	61,553
Revaluation Expense Reserve	25,000	822		25,822	25,000	121	0	25,121
	<b>3,651,497</b>	<b>282,240</b>	<b>(937,475)</b>	<b>2,996,262</b>	<b>3,651,498</b>	<b>17,270</b>	<b>0</b>	<b>3,668,768</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	953,477	838,660	702,364	(136,295)
Plant and equipment	1,521,041	9,575	311,534	301,959
<b>Acquisition of property, plant and equipment</b>	<b>2,474,518</b>	<b>848,235</b>	<b>1,013,898</b>	<b>165,663</b>
Infrastructure - Roads	4,110,227	2,318,903	986,240	(1,332,663)
Infrastructure - Drainage	585,756		0	0
Infrastructure - Bridges	629,000	37,156	0	(37,156)
Infrastructure - Other	265,500	269,500	254,719	(14,781)
<b>Acquisition of infrastructure</b>	<b>5,590,483</b>	<b>2,625,559</b>	<b>1,240,959</b>	<b>(1,384,600)</b>
<b>Total capital acquisitions</b>	<b>8,065,001</b>	<b>3,473,794</b>	<b>2,254,857</b>	<b>(1,218,937)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,742,205	1,543,038	1,490,590	(52,448)
Other (disposals & C/Fwd)	578,306	246,306	233,781	(12,525)
Reserve accounts				
Plant Replacement Reserve	100,000		0	0
Building Asset Management Reserve	37,244		0	0
Cranbrook Asset Replacement Fund (Bowling Green) Rese	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	1,684,450	530,485	(1,153,964)
<b>Capital funding total</b>	<b>8,065,001</b>	<b>3,473,794</b>	<b>2,254,857</b>	<b>(1,218,937)</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**

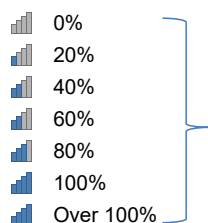
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

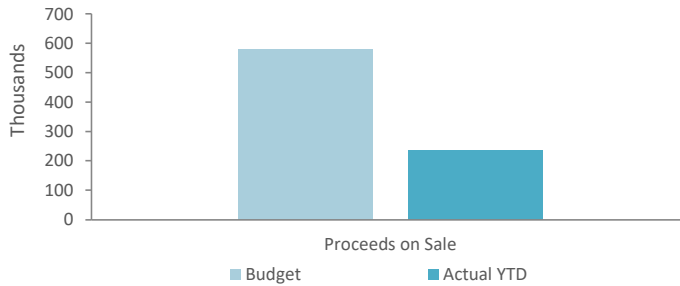


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
<b>Buildings - Specialised</b>					0
051200	Capital Expense - Buildings (Cranbrook Fire Shed) - Fire Shed	578,477	628,660	633,703	(5,044)
111204	Capital Expense - Frankland River Hall Kitchen	100,000	60,000	1,995	58,005
111206	Capital Expense - Cranbrook Hall Major Maintenance	35,000	35,000	0	35,000
113232	Capital Expense - Cranbrook Sporting Club Building	100,000	8,000	0	8,000
		0	0	0	0
		0	0	0	0
<b>Buildings - Specialised Total</b>		<b>953,477</b>	<b>838,660</b>	<b>702,364</b>	136,295
<b>Buildings - non-specialised</b>					0
		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>					0
<b>Furniture &amp; Equipment Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Land Freehold</b>					0
<b>Land Freehold Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Plant &amp; Equipment</b>					0
042212	Capital Expense - Admin Vehicles	62,640	0	69,281	(69,281)
123200	Capital Expense - Light Plant & Equipment	247,226	0	232,677	(232,677)
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>311,534</b>	(301,959)
<b>Infrastructure - Bridges</b>					0
BR273	Bridge 273 - Refurbishment	564,000	0	0	0
BR488	Bridge 488 Refurbishment	65,000	37,156	0	37,156
<b>Infrastructure - Bridges Total</b>		<b>629,000</b>	<b>37,156</b>	<b>0</b>	37,156
<b>Infrastructure - Roads</b>					0
RG003	Capital Expense - Salt River Road	285,000	162,864	75,033	87,831
RG007	Capital Expense - Shamrock Road	540,000	308,668	325,209	(16,541)
RG523	Capital Expense - Wingebellup Road	540,000	308,564	26,447	282,117
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

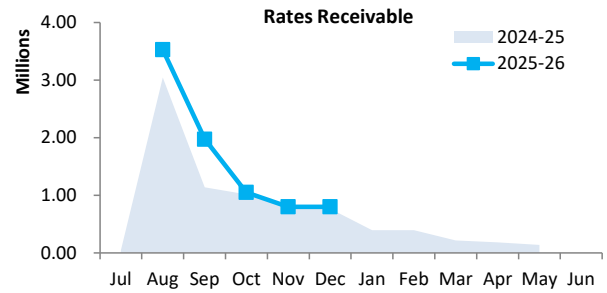
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
CB01	MOW Vehicle CB01	33,009	34,000	991	0	34,967	35,455	487	0
CB06	WS Utility	42,731	51,000	8,269	0	43,519	48,182	4,662	0
CB04	Gardens Utility	28,875	37,164	8,289	0	29,626	35,455	5,828	0
CB08	Ranger Utility	32,981	44,000	11,019	0	34,036	39,091	5,055	0
CB05	Works Utility	38,041	41,466	3,425	0	38,758	40,145	1,386	0
007FR	Gardens Utility	31,268	38,676	7,408	0	32,186	35,455	3,269	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>213,093</b>	<b>233,781</b>	<b>20,687</b>	<b>0</b>



7 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Dec 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)	(2,664,942)
<b>Net rates collectable</b>	<b>136,135</b>	<b>801,937</b>
% Collected	95.7%	76.9%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(298)	308,539	53,246	600	314,252	676,339
Percentage	0.0%	45.6%	7.9%	0.1%	46.5%	
<b>Balance per trial balance</b>						
Trade receivables						676,339
GST receivable						98,360
Receivables for employee related provisions						24,783
<b>Total receivables general outstanding</b>						<b>799,482</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

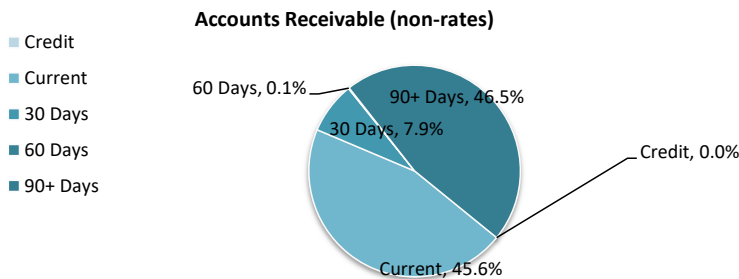
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

<b>Other current assets</b>	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 31 December 2025</b>
	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	10,500	0	(3,500)	7,000
<b>Inventory</b>				
Inventories - Fuel and Materials	42,013	0	(9,462)	32,551
<b>Other assets</b>				
Accrued income	135,416	0	(135,416)	0
<b>Contract assets</b>				
Contract assets	626,519	0	(380,068)	246,451
<b>Total other current assets</b>	<b>814,448</b>	<b>0</b>	<b>(528,446)</b>	<b>286,002</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

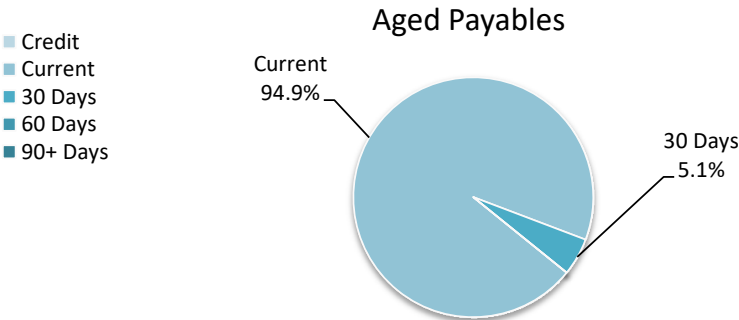
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	136,491	7,272	0	0	143,763
Percentage	0.0%	94.9%	5.1%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						143,763
ATO liabilities						75,993
Pre-paid Rates						28,434
Other payables						52,469
<b>Total payables general outstanding</b>						<b>300,659</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		<u>6,542</u>					<u>0</u>			
		<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 31 December 2025 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Grant/contributions liabilities		28,477	0	1,108,946	(784,955.00)	352,468.00
<b>Total other liabilities</b>		28,477	0	1,108,946	(784,955)	352,468
<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>(784,955)</b>	<b>754,377.00</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 Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	31 Dec 2025	31 Dec 2025	Revenue	Budget	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	(38,030)	42,324	42,324	51,660	27,380	38,030
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	24,840	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	3,563	3,562
	<b>28,477</b>	<b>58,504</b>	<b>(38,030)</b>	<b>48,951</b>	<b>48,951</b>	<b>1,211,299</b>	<b>729,495</b>	<b>757,403</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	3,686
Admin Reimbursements	0	0	0	0	0	1,000	500	4,314
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	5,000	0
Revenue - Reimbursements Public Works Overheads	0	0	0	0	0	500	252	0
Revenue - Staff Training Funding/Reimbursements	0	0	0	0	0	500	252	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
Revenue - Property Insurance Reimbursements	0	0	0	0	0	0	0	1,567
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,900</b>	<b>19,254</b>	<b>61,174</b>
<b>TOTALS</b>	<b>28,477</b>	<b>58,504</b>	<b>(38,030)</b>	<b>48,951</b>	<b>48,951</b>	<b>1,265,199</b>	<b>748,749</b>	<b>818,577</b>

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					contributions revenue			
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD	
	1 July 2025	Liability	Liability	31 Dec 2025	Liability	Budget	Budget	Revenue	
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	
<b>Capital grants and subsidies</b>									
Cranbrook Fire Shed		0	0	0	0	553,422	0	545,665	
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	(50,145)	25,855	25,855	190,000	38,038	50,145	
RRG - Shamrock Road - widen bitumen edges and seal		144,000	(144,123)	(123)	(123)	360,000	67,431	144,123	
RRG - Wingebellup Road - widen bitumen edges and seal		144,000	(17,754)	126,246	126,246	360,000	67,431	17,754	
R2R - Yeriminup Road - resheet		(1)	0	(1)	(1)	0	0	0	
R2R - Boyup Brook Cranbrook Road - resheet		89,020	(1,493)	87,527	87,527	356,086	96,143	1,493	
R2R - Poison Hill Road		22,251	(72,276)	(50,025)	(50,025)	88,999	24,030	72,277	
R2R - Archers Road		44,511	(2,271)	42,240	42,240	178,043	48,072	2,271	
R2R - Kenny Road		22,261	(81,319)	(59,058)	(59,058)	89,044	24,042	81,319	
SFN - Yeriminup Road GSSFN		0	(115,210)	(115,210)	(115,210)	102,000	192,220	115,210	
SFN - Yeriminup Road GSSFN - Seal		184,000	(71,989)	112,011	112,011	460,000	269,108	71,988	
SFN - Shamrock Road GSSFN		324,400	(190,345)	134,055	134,055	811,000	307,552	190,344	
			0					0	
BS - Balochmyle / Yeriminup Road Intersection		0	0	0	0	226,733	126,972	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	0	
Department of Primary Industries and Regional Development Frankland River youth space		0	0	0	0	0	0	10,000	
		<b>0</b>	<b>1,050,442</b>	<b>(746,925.00)</b>	<b>303,517</b>	<b>303,517</b>	<b>4,742,205</b>	<b>1,543,038</b>	<b>1,490,590</b>

**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 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	Available	Budget Running
			\$	Cash	Cash	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>