

SHIRE OF CRANBROOK

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2026

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 MARCH 2026

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3,219,289	3,219,289	3,247,289	28,000	0.87%	
Rates excluding general rates	85,219	85,219	85,219	0	0.00%	
Grants, subsidies and contributions	1,425,566	1,072,829	1,099,203	26,374	2.46%	
Fees and charges	456,917	342,567	423,563	80,996	23.64%	▲
Interest revenue	195,410	146,546	106,843	(39,703)	(27.09%)	▼
Other revenue	205,225	191,123	198,726	7,603	3.98%	
Profit on asset disposals	242,749	50,000	20,688	(29,312)	(58.62%)	▼
	5,830,375	5,107,573	5,181,531	73,958	1.45%	
Expenditure from operating activities						
Employee costs	(3,333,495)	(2,515,778)	(2,250,976)	264,802	10.53%	▲
Materials and contracts	(1,752,692)	(1,654,373)	(988,664)	665,709	40.24%	▲
Utility charges	(163,345)	(129,181)	(123,831)	5,350	4.14%	
Depreciation	(7,349,484)	(5,511,636)	(5,455,024)	56,612	1.03%	
Finance costs	(423)	(423)	(19)	404	95.51%	
Insurance	(260,936)	(245,263)	(260,936)	(15,673)	(6.39%)	
Other expenditure	(121,788)	(81,405)	(69,627)	11,778	14.47%	▲
Loss on asset disposals	(3,604)	0	(2,629)	(2,629)	0.00%	
	(12,985,767)	(10,138,059)	(9,151,706)	986,353	9.73%	
Non cash amounts excluded from operating activities	2(c) 7,110,339	5,463,240	5,438,569	(24,671)	(0.45%)	
Amount attributable to operating activities	(45,053)	432,754	1,468,394	1,035,640	239.31%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,742,205	3,809,513	2,112,551.00	(1,696,962)	(44.55%)	▼
Proceeds from disposal of assets	578,306	246,306	275,601	29,295	11.89%	▲
Proceeds on disposal of financial assets at fair value through profit and loss	0	0	4,000	4,000	0.00%	
	5,320,511	4,055,819	2,392,152	(1,663,667)	(41.02%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,433,837)	(1,782,581)	(1,152,095)	630,486	35.37%	▲
Acquisition of infrastructure	(5,664,983)	(4,653,558)	(2,403,069)	2,250,489	48.36%	▲
	(8,098,820)	(6,436,139)	(3,555,164)	2,880,975	44.76%	
Amount attributable to investing activities	(2,778,309)	(2,380,320)	(1,163,012)	1,217,308	51.14%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	937,475	0	0	0	0.00%	
	937,475	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(6,542)	(6,542)	(6,542)	0	0.00%	
Transfer to reserves	(282,240)	0	(43,803)	(43,803)	0.00%	
	(288,782)	(6,542)	(50,345)	(43,803)	(669.59%)	
Amount attributable to financing activities	648,693	(6,542)	(50,345)	(43,803)	(669.59%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,174,669	2,174,669	2,174,669	0	0.00%	
Amount attributable to operating activities	(45,053)	432,754	1,468,394	1,035,640	239.31%	▲
Amount attributable to investing activities	(2,778,309)	(2,380,320)	(1,163,012)	1,217,308	51.14%	▲
Amount attributable to financing activities	648,693	(6,542)	(50,345)	(43,803)	(669.59%)	▼
Surplus or deficit after imposition of general rates	0	220,562	2,429,707	2,209,145	1001.60%	▲

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 MARCH 2026

	Actual	Actual as at
	30 June 2025	31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,590,480	6,417,124
Trade and other receivables	368,388	443,380
Other financial assets	10,500	6,500
Inventories	42,013	55,855
Contract assets	626,519	246,451
Other assets	135,416	0
TOTAL CURRENT ASSETS	6,773,316	7,169,310
NON-CURRENT ASSETS		
Trade and other receivables	50,129	50,129
Other financial assets	89,715	89,715
Property, plant and equipment	22,333,093	22,143,978
Infrastructure	210,382,416	208,420,505
Right-of-use assets	6,373	0
TOTAL NON-CURRENT ASSETS	232,861,726	230,704,327
TOTAL ASSETS	239,635,042	237,873,637
CURRENT LIABILITIES		
Trade and other payables	638,559	268,063
Other liabilities	28,477	501,733
Lease liabilities	6,542	0
Employee related provisions	401,909	401,909
TOTAL CURRENT LIABILITIES	1,075,487	1,171,705
NON-CURRENT LIABILITIES		
Employee related provisions	124,539	124,539
Other provisions	408,987	408,987
TOTAL NON-CURRENT LIABILITIES	533,526	533,526
TOTAL LIABILITIES	1,609,013	1,705,231
NET ASSETS	238,026,029	236,168,406
EQUITY		
Retained surplus	75,047,532	73,146,104
Reserve accounts	3,651,498	3,695,300
Revaluation surplus	159,326,999	159,326,999
TOTAL EQUITY	238,026,029	236,168,403

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 MARCH 2026**

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 MARCH 2026

2 NET CURRENT ASSETS INFORMATION

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

Note	Amended	Actual	Actual
	Budget Opening 1 July 2025	as at 30 June 2025	as at 31 March 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	5,590,480	5,590,480	6,417,124
Trade and other receivables	467,592	368,388	443,380
Other financial assets	10,500	10,500	6,500
Inventories	42,013	42,013	55,855
Contract assets	524,898	626,519	246,451
Other assets	135,416	135,416	0
	<u>6,770,899</u>	<u>6,773,316</u>	<u>7,169,310</u>
Less: current liabilities			
Trade and other payables	(729,768)	(638,559)	(268,063)
Other liabilities	(28,477)	(28,477)	(501,733)
Lease liabilities	(6,542)	(6,542)	0
Employee related provisions	(401,909)	(401,909)	(401,909)
	<u>(1,166,696)</u>	<u>(1,075,487)</u>	<u>(1,171,705)</u>
Net current assets	5,604,203	5,697,829	5,997,605
Less: Total adjustments to net current assets	2(b) (3,523,160)	(3,523,160)	(3,567,901)
Closing funding surplus / (deficit)	2,081,043	2,174,669	2,429,704

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(3,651,497)	(3,651,498)	(3,695,301)
Less: Financial assets at amortised cost - self supporting loans	(10,500)	(10,500)	(6,500)
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	133,900
Total adjustments to net current assets	2(a) (3,523,160)	(3,523,160)	(3,567,901)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 31 March 2026	YTD Actual 31 March 2026
	\$	\$	\$
Less: Profit on asset disposals	(242,749)	(50,000)	(20,688)
Add: Loss on asset disposals	3,604	0	2,629
Add: Depreciation	7,349,484	5,511,636	5,455,024
Movement in current employee provisions associated with restricted cash	0	1,604	1,604
- Receivables for employee related provisions		0	0
Total non-cash amounts excluded from operating activities	7,110,339	5,463,240	5,438,569

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 MARCH 2026

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. %	
	\$	%	
Revenue from operating activities			
Fees and charges	80,996	23.64%	▲
This variance is a combination of additional Private Works income of \$18k and increased revenue from Frankland River and Cranbrook Caravan Parks of roughly \$20k. It also includes the \$19k for the CBH Ground Lease and roughly \$25k in additional waste collection revenue. This will fluctuate monthly.		Timing	
Interest revenue	(39,703)	(27.09%)	▼
The variance between YTD budget and actual interest income reflects timing differences between estimated interest accruals and income received. Investments are reviewed at maturity and reinvested based on cash flow requirements, resulting in variations in the investment terms and interest rates.		Timing	
Profit on asset disposals	(29,312)	(58.62%)	▼
Variance is due to the timing of the Asset Disposal Program not being in line with the budget phasing.		Timing	
Expenditure from operating activities			
Employee costs	264,802	10.53%	▲
This is a timing variance primarily made up of expenditure against the Admin Employee Salary and Wages, Roads to Recovery and Secondary Freight Network Salary and Wages and overall Road Maintenance Salary and Wages postings. This is expected to fluctuate monthly.		Timing	
Materials and contracts	665,709	40.24%	▲
This is due to the timing of expenditure vs. the estimated timing in the budget, Particularly in the timing of Capital Plant and Equipment purchases.		Timing	
Other expenditure	11,778	14.47%	▲
Timing of Elected Members Payments		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,696,962)	(44.55%)	▼
This variance is due to the timing of revenue recognised vs phasing of the year to date budget for multiple Capital Roads Grants. The main variance of \$864k comes from the recognition of our Great Southern Freight Network funding, with another \$218k yet to be recognised for our Black Spot Grant allocation, \$139k for Roads to Recovery and \$141k for our Bridges funding.		Timing	
Proceeds from disposal of assets	29,295	11.89%	▲
This is due to the timing of our Asset Replacements vs Budget Phasing			
Outflows from investing activities			
Acquisition of property, plant and equipment	630,486	35.37%	▲
Timing of Capital Works Projects and Capital Plant Purchases against the Year to Date budgeted amount.		Timing	
Acquisition of infrastructure	2,250,489	48.36%	▲
This variance is primarily attributable to the timing differences between expenditure under the Capital Roads Program and the corresponding year-to-date budgeted amounts, totaling about \$1.8mill. It also includes a \$293k variance in the year-to-date Footpath budget and a \$65k variance within the Bridges budget.		Timing	
Surplus or deficit after imposition of general rates	2,209,145	1001.60%	▲

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 MARCH 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.17 M	\$2.17 M	\$2.17 M	\$0.00 M
Closing	\$0.00 M	\$0.22 M	\$2.43 M	\$2.21 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.72 M	42.4%
Restricted Cash	\$3.70 M	57.6%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.17 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.30 M	91.4%
Trade Receivable	\$0.14 M	% Outstanding
Over 30 Days		82.9%
Over 90 Days		44.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.05 M)	\$0.43 M	\$1.47 M	\$1.04 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.25 M	
YTD Budget	\$3.22 M	0.9%

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.10 M	
YTD Budget	\$1.07 M	2.5%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.42 M	
YTD Budget	\$0.34 M	23.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.78 M)	(\$2.38 M)	(\$1.16 M)	\$1.22 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.28 M	
Amended Budget	\$0.58 M	(52.3%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.40 M	
Amended Budget	\$5.66 M	(57.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.11 M	
Amended Budget	\$4.74 M	(55.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.65 M	(\$0.01 M)	(\$0.05 M)	(\$0.04 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	\$3.70 M
Net Movement	\$0.04 M

Refer to 4 - Cash Reserves

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

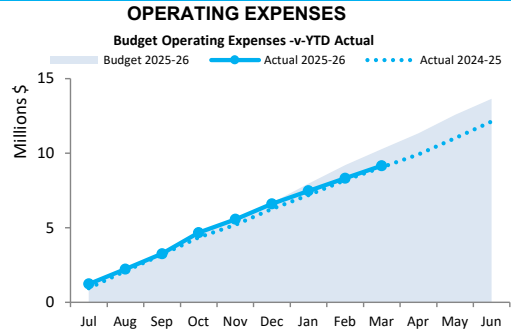
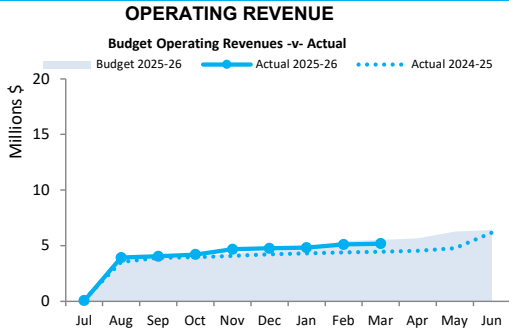
Refer to Note 10 - Lease Liabilities

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

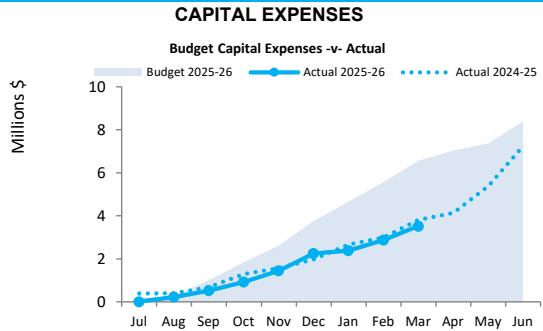
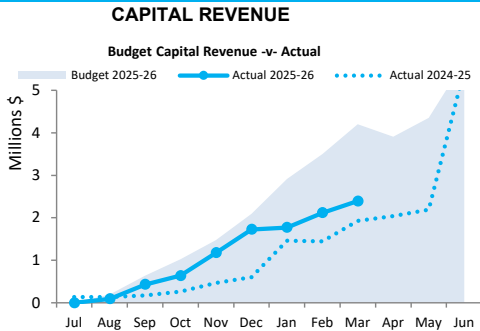
**SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



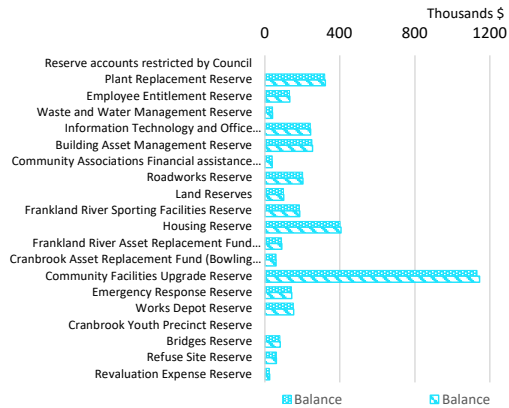
INVESTING ACTIVITIES



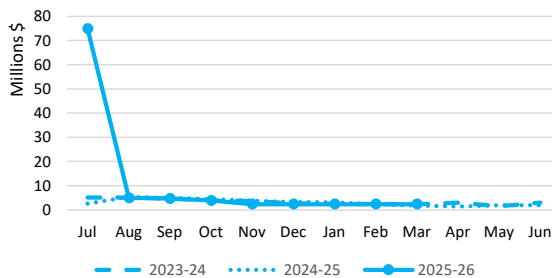
FINANCING ACTIVITIES

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 MARCH 2026

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	420,360		420,360		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings	Cash and cash equivalents	300,662		300,662		Bendigo	0.95%	At Call
Municipal Term Deposit		500,000		500,000		Bendigo	4.10%	13/05/2026
Municipal Term Deposit		500,000		500,000		Bendigo	4.25%	27/05/2026
Municipal Term Deposit		500,000		500,000		Bendigo	4.20%	27/04/2026
Municipal Term Deposit		500,000		500,000		Bendigo	4.45%	24/06/2026
Cash On Hand	Cash and cash equivalents	800		800		N/A	0.00%	On Hand
Reserve Easy-Saver Savings	Cash and cash equivalents	0	195,301	195,301		Bendigo	1.45%	At Call
Reserve Term Deposit	Cash and cash equivalents	0	1,000,000	1,000,000		Bendigo	4.25%	6/05/2026
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	4.00%	5/05/2026
Reserve - Term Deposit 7	Cash and cash equivalents	0	1,000,000	1,000,000		Bendigo	3.95%	5/06/2026
Total		2,721,822.00	3,695,301.00	6,417,123	0			
Comprising								
Cash and cash equivalents		2,721,822	3,695,301	6,417,123	0			
		2,721,822	3,695,301	6,417,123	0			

KEY INFORMATION

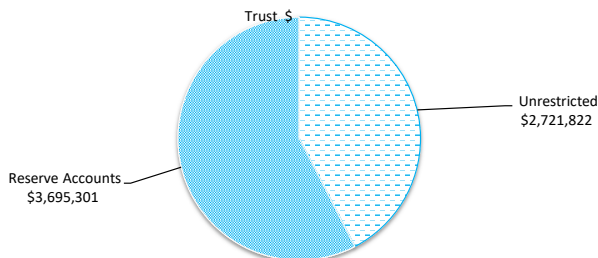
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 MARCH 2026**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Plant Replacement Reserve	319,495	10,500	(100,000)	229,995	319,495	3,804	0	323,299
Employee Entitlement Reserve	132,296	4,348		136,644	132,296	1,604	0	133,900
Waste and Water Management Reserve	40,944	1,346		42,290	40,944	500	0	41,444
Information Technology and Office Equipment Reserve	241,623	7,940		249,563	241,623	2,892	0	244,515
Building Asset Management Reserve	251,400	8,262	(37,244)	222,418	251,400	3,023	0	254,423
Community Associations Financial assistance Reserve	38,900	1,278		40,178	38,900	487	0	39,387
Roadworks Reserve	201,288	6,615		207,903	201,288	2,409	0	203,697
Land Reserves	99,341	3,265		102,606	99,341	1,183	0	100,524
Frankland River Sporting Facilities Reserve	184,540	6,065		190,605	184,540	2,234	0	186,774
Housing Reserve	400,736	13,169		413,905	400,736	4,819	0	405,555
Frankland River Asset Replacement Fund (Bowling Green)	89,218	2,932		92,150	89,218	1,052	0	90,270
Cranbrook Asset Replacement Fund (Bowling Green)	59,936	1,970	(30,500)	31,406	59,936	701	0	60,637
Community Facilities Upgrade Reserve	1,130,499	199,391	(603,878)	726,012	1,130,499	13,581	0	1,144,080
Emergency Response Reserve	142,722	4,690		147,412	142,722	1,709	0	144,431
Works Depot Reserve	151,301	4,972	(107,000)	49,273	151,301	1,796	0	153,097
Cranbrook Youth Precinct Reserve	0			0	0	0	0	0
Bridges Reserve	81,000	2,662	(58,853)	24,809	81,000	957	0	81,957
Refuse Site Reserve	61,259	2,013		63,272	61,259	745	0	62,004
Revaluation Expense Reserve	25,000	822		25,822	25,000	307	0	25,307
	3,651,497	282,240	(937,475)	2,996,262	3,651,498	43,803	0	3,695,301.00

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	895,703	868,944	783,379	(85,565)
Plant and equipment	1,538,134	913,637	368,716	(544,921)
Acquisition of property, plant and equipment	2,433,837	1,782,581	1,152,095	(630,486)
Infrastructure - Roads	4,110,227	3,875,238	2,137,312	(1,737,926)
Infrastructure - Footpaths	0	439,317	0	(439,317)
Infrastructure - Drainage	585,756		0	0
Infrastructure - Bridges	629,000	65,003	0	(65,003)
Infrastructure - Other	340,000	274,000	265,757	(8,243)
Acquisition of infrastructure	5,664,983	4,653,558	2,403,069	(2,250,489)
Total capital acquisitions	8,098,820	6,436,139	3,555,164	(2,880,975)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,742,205	3,809,513	2,112,550	(1,696,963)
Other (disposals & C/Fwd)	578,306	246,306	275,601	29,295
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	1,840,834	2,380,320	1,167,013	(1,213,307)
Capital funding total	8,098,820	6,436,139	3,555,164	(2,880,975)

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

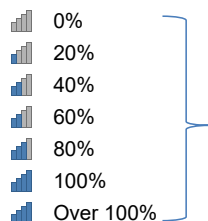
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

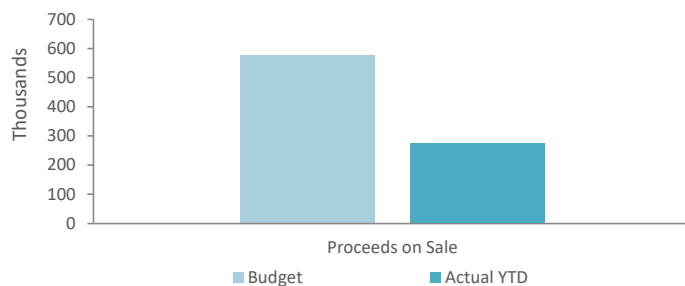


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Buildings - Specialised					0
051200	Capital Expense - Buildings (Cranbrook Fire Shed) - Fire Shed	633,703	633,700	633,703	(4)
111200	Capital Expense - Frankland River Hall Major Maintenance	0	0	10,091	(10,091)
111204	Capital Expense - Frankland River Hall Kitchen	100,000	100,000	35,425	64,575
111206	Capital Expense - Cranbrook Hall Major Maintenance	35,000	35,000	33,679	1,321
113232	Capital Expense - Cranbrook Sporting Club Building	20,000	20,000	0	20,000
		0	0	0	0
		0	0	0	0
Buildings - Specialised Total		895,703	868,944	783,379	85,565
Buildings - non-specialised					0
		0	0	0	0
Buildings - non-specialised Total		0	0	0	0
Furniture & Equipment					0
Furniture & Equipment Total		0	0	0	0
Land Freehold					0
Land Freehold Total		0	0	0	0
Plant & Equipment					0
042212	Capital Expense - Admin Vehicles	94,281	70,704	126,464	(55,760)
123200	Capital Expense - Light Plant & Equipment	232,677	232,677	232,677	(0)
123201	Capital Expense - Heavy Plant & Equipment	1,201,600	600,681	0	600,681
51202	Capital Expense - Transfer Pump	9,575	9,575	9,575	0
					0
Plant & Equipment Total		1,538,134	913,637	368,716	544,921
Infrastructure - Bridges					0
BR273	Bridge 273 - Refurbishment	564,000	0	0	0
BR488	Bridge 488 Refurbishment	65,000	65,003	0	65,003
Infrastructure - Bridges Total		629,000	65,003	0	65,003
Infrastructure - Roads					0
RG003	Capital Expense - Salt River Road	285,000	285,002	266,759	18,243
RG007	Capital Expense - Shamrock Road	540,000	540,007	481,294	58,713
RG523	Capital Expense - Wingebellup Road	540,000	540,000	276,070	263,930
RG531	Capital Expense - Cranbrook Frankland Road	0	0	3,220	(3,220)
CF013	Capital Expense - Bokerup Road	54,000	13,500	0	13,500
CF013A	Capital Expense - Bokerup Road SLK 4.80 - 5.70	36,000	9,000	0	9,000
CF024	Capital Expense - Newton Road	90,000	22,501	35,859	(13,358)
CF533	Capital Expense - Cranbrook Frankland Road / Boronia View	40,000	39,998	1,569	38,429

6 DISPOSAL OF ASSETS

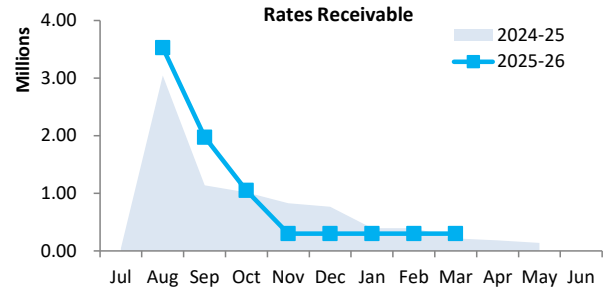
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
Plant and equipment									
CB01	MOW Vehicle CB01	33,009	34,000	991	0	34,967	35,455	488.00	0
CB06	WS Utility	42,731	51,000	8,269	0	43,519	48,182	4,663.00	0
CB04	Gardens Utility	28,875	37,164	8,289	0	29,626	35,455	5,829.00	0
CB08	Ranger Utility	32,981	44,000	11,019	0	34,036	39,091	5,055.00	0
CB05	Works Utility	38,041	41,466	3,425	0	38,758	40,145	1,387.00	0
007FR	Gardens Utility	31,268	38,676	7,408	0	32,186	35,455	3,269.00	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
CB1	CEO Vehicle CB1			0	0	44,448	41,818	0	(2,630.00)
		339,162	578,306	242,749	(3,604)	257,540.00	275,601.00	20,691.00	(2,630.00)



7 RECEIVABLES

Rates receivable

	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous year	56,016	136,135
Levied this year	3,127,938	3,332,508
Less - collections to date	(3,047,819)	(3,169,774)
Net rates collectable	136,135	298,869
% Collected	95.7%	91.4%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	9,480	20,121	1,000	24,856	55,457
Percentage	0.0%	17.1%	36.3%	1.8%	44.8%	
Balance per trial balance						
Trade receivables						55,457
GST receivable						64,271
Receivables for employee related provisions						24,783
Total receivables general outstanding						144,511

Amounts shown above include GST (where applicable)

KEY INFORMATION

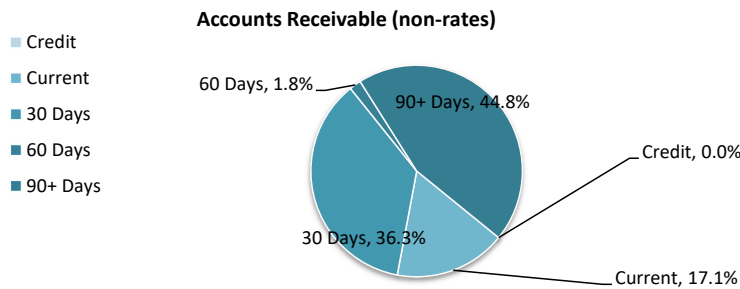
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	10,500	0	(4,000)	6,500
Inventory				
Inventories - Fuel and Materials	42,013	13,842	0	55,855
Other assets				
Accrued income	135,416	0	(135,416)	0
Contract assets				
Contract assets	626,519	0	(380,068)	246,451
Total other current assets	814,448	13,842	(519,484)	308,806
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.

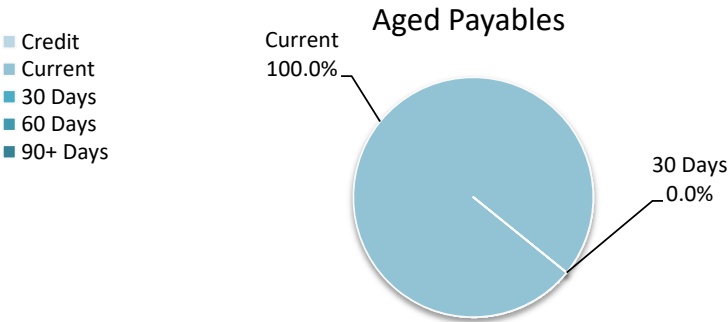
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	166,075	0	0	0	166,075
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						166,075
ATO liabilities						50,061
Pre-paid Rates						29,053
Other payables						22,874
Total payables general outstanding						268,063

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)
Total		6,542	0	0	(6,542)	(6,542)	0	0	(19)	(423)
Current lease liabilities		<u>6,542</u>					<u>0</u>			
		6,542					0			

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 March 2026 \$
Other current liabilities						
Other liabilities						
Grant/contributions liabilities		28,477.00	0.00	1,804,337.00	(1,331,081.00)	501,733.00
Total other liabilities		28,477.00	0.00	1,804,337.00	(1,331,081.00)	501,733.00
Employee Related Provisions						
Provision for annual leave		262,820.00	0.00			262,820.00
Provision for long service leave		111,843.00	0.00			111,843.00
Other employee leave provisions		27,246.00	0.00			27,246.00
Total Provisions		401,909.00	0.00	0.00	0.00	401,909.00
Total other current liabilities		430,386.00	0.00	1,804,337.00	(1,331,081)	903,642.00

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	Amended Budget	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	31 Mar 2026	31 Mar 2026	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grants - General Purpose	0	0	0	0	0	537,291	402,969	402,968
Financial Assistance Grants - Road Component	0	0	0	0	0	420,099	315,075	315,074
DFES Local Government Grant Scheme	21,850	86,363	(56,196.00)	52,017	52,017	51,660	38,745	56,196.00
Youth Week 2025-2026	0	0	0	0	0	1,000	747	1,000
Seniors Activities - Age Friendly Communities 2025-2026	0	0	0	0	0	1,000	747	0
Seniors Project Funding	0	0	0	0	0	1,000	747	0
Council of the Aging - Exercise Program	0	0	0	0	0	1,000	747	0
0-4 Grant 2025-2026	0	0	0	0	0	1,000	747	0
Afterschool Care Program	4,489	0	0	4,489	4,489	69,000	51,750	1,206
Thank a Volunteer Grant 2025-2026	0	0	0	0	0	1,000	747	0
Childrens Book Week Grant	0	0	0	0	0	1,650	1,233	0
Local Government Heritage Consultancy Grant	2,138	0	0	2,138	2,138	2,288	1,710	0
Main Roads WA Direct Grant	0	0	0	0	0	234,910	176,175	234,910
Community Safety Funding	0	0	0	0	0	3,562	2,664	3,562
	28,477	86,363	(56,196)	58,644	58,644	1,326,460	994,803	1,014,916
Contributions								
CESM Reimbursement	0	0	0	0	0	24,154	24,154	26,817
CESM Reimbursement	0	0	0	0	0	9,195	4,597	7,863
Main Roads WA - Street Lighting	0	0	0	0	0	1,900	1,422	0
Hollow Log Sponsorship 2025	0	0	0	0	0	3,686	2,763	3,686
Admin Reimbursements	0	0	0	0	0	4,500	3,375	4,764
Revenue - Staff Housing Reimbursements	0	0	0	0	0	377	279	377
Revenue - Reimbursement Rest Bay Maintenance	0	0	0	0	0	22,727	17,037	22,727
Revenue - Cranbrook Regional Community Hub	0	0	0	0	0	3,000	2,250	3,000
Revenue - Reimbursed Revenue Only (CBH Units)	0	0	0	0	0	22,000	16,497	6,097
Revenue - Reimbursements Public Works Overheads	0	0	0	0	0	500	369	589
Revenue - Staff Training Funding/Reimbursements	0	0	0	0	0	500	369	0
Revenue - Workers Compensation Reimbursements	0	0	0	0	0	5,000	3,744	774
Revenue - Reimbursements Unclassified	0	0	0	0	0	0	0	34
Revenue - Property Insurance Reimbursements	0	0	0	0	0	1,567	1,170	7,557
	0	0	0	0	0	99,106	78,026	84,286
TOTALS	28,477	86,363	(56,196.00)	58,644	58,644	1,425,566	1,072,829	1,099,203

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 31 Mar 2026	Current Liability 31 Mar 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies									
Cranbrook Fire Shed		0.00	0.00	0.00	0.00	553,422.00	553,422.00	545,665.00	
Frankland River Hall Major Maintenance - LRCI 4A		0.00	0.00	0.00	0.00	887.00	2,156.86	0.00	
Frankland River - Playground, Caravan Park, Pumptrack Pathways - LRCI 4A		0.00	0.00	0.00	0.00	9,113.00	7,843.13	0.00	
RRG - Salt River Road - widen bitumen edges and seal		152,000.00	(246,422.00)	(94,422.00)	(94,422.00)	190,000.00	200,200.00	246,422.00	
RRG - Shamrock Road - widen bitumen edges and seal		288,000.00	(252,674.00)	35,326.00	35,326.00	360,000.00	354,900.00	252,674.00	
RRG - Wingebellup Road - widen bitumen edges and seal		144,000.00	(84,904.00)	59,096.00	59,096.00	360,000.00	354,900.00	84,904.00	
R2R - Yeriminup Road - resheet		(2.00)	0.00	(1.00)	(1.00)	0.00	0.00	0.00	
R2R - Boyup Brook Cranbrook Road - resheet		89,020.00	(1,493.00)	87,527.00	87,527.00	356,086.00	156,678.00	1,493.00	
R2R - Poison Hill Road		22,251.00	(88,723.00)	(66,472.00)	(66,472.00)	88,999.42	39,159.79	88,723.00	
R2R - Archers Road		44,511.00	(2,271.00)	42,240.00	42,240.00	178,043.00	78,339.00	2,271.00	
R2R - Kenny Road		22,261.00	(81,319.00)	(59,058.00)	(59,058.00)	89,043.58	39,179.21	81,319.00	
SFN - Yeriminup Road GSSFN		0.00	(115,210.00)	(115,210.00)	(115,210.00)	102,000.00	343,250.00	115,210.00	
SFN - Yeriminup Road GSSFN - Seal		184,000.00	(71,989.00)	112,011.00	112,011.00	460,000.00	480,550.00	71,989.00	
SFN - Shamrock Road GSSFN		681,240.00	(321,202.00)	360,038.00	360,038.00	811,000.00	549,200.00	321,202.00	
			0.00					0.00	
BS - Balochmyle / Yeriminup Road Intersection		90,693.00	(8,678.00)	82,015.00	82,015.00	226,733.00	226,735.00	8,678.00	
Streets Alive Frankland River Main Street		0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	
Special Project Grant - Bridges		0.00	0.00	0.00	0.00	564,000.00	423,000.00	282,000.00	
DFES Local Government Resilience		0.00	0.00	0.00	0.00	292,878.00	0.00	0.00	
Department of Primary Industries and Regional Development Frankland River youth space		0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	
		0	1,717,974.00	(1,274,885.00)	443,090.00	443,090.00	4,742,205	3,809,513	2,112,550.00

**SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

14 BUDGET AMENDMENTS

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

	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
	Budget adoption						0
113204	Capital Expense - Cranbrook 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)	(12,182)
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
042052	Expense - Admin Employee Expenses	9022026	Operating expenses			(100,708)	(100,708)
042051	Expense - Admin Housing Allowance	9022026	Operating expenses		1,971		(98,737)
042003	Expense - Admin Staff Uniform	9022026	Operating expenses			(1,645)	(100,382)
042003	Expense - Admin Workers Compensation Premium	9022026	Operating expenses			(21,423)	(121,805)
042011	Expense - Fringe Benefits Tax	9022026	Operating expenses			(9,016)	(130,821)
042053	Expense - HR Expenses	9022026	Operating expenses			(20,000)	(150,821)
052002	Expense - Animal Control	9022026	Operating expenses		1,950		(148,871)
077006	Expense - Health Employee Costs	9022026	Operating expenses			(2,750)	(151,621)
091003	Expense - Staff Housing Building Maintenance Schedule	9022026	Operating expenses			(500)	(152,121)
091002	Expense - Staff Housing Operating Expenses	9022026	Operating expenses			(500)	(152,621)
092009	Expense - Other Housing Building Maintenance	9022026	Operating expenses			(500)	(153,121)
092008	Expense - Other Housing Building Operations	9022026	Operating expenses			(1,500)	(154,621)
101002	Expense - Waste Site Maintenance	9022026	Operating expenses			(5,984)	(160,605)
107001	Expense - Public Conveniences	9022026	Operating expenses			(9,800)	(170,405)
111002	Expense - Cranbrook Hall Building Maintenance Schedule	9022026	Operating expenses			(550)	(170,955)
111015	Expense - Cranbrook Regional Community Hub	9022026	Operating expenses			(3,100)	(174,055)
112002	Expense - Lake Maintenance & Operating	9022026	Operating expenses			(9,200)	(183,255)
111004	Expense - Frankland River Hall Building Maintenance Schedule	9022026	Operating expenses			(164)	(183,419)
111010	Expense - Other Halls	9022026	Operating expenses			(400)	(183,819)
113007	Expense - Horse Paddocks	9022026	Operating expenses			(785)	(184,604)
131004	Expense - Soak Maintenance Drought Relief	9022026	Operating expenses			(515)	(185,119)
122002	Expense - Road Maintenance	9022026	Operating expenses			(30,000)	(215,119)
132002	Expense - Cranbrook Caravan Park	9022026	Operating expenses			(3,100)	(218,219)
132004	Expense - Frankland River Caravan Park	9022026	Operating expenses			(20,200)	(238,419)
133010	Expense - Building Surveyor Employee Expenses	9022026	Operating expenses			(12,383)	(250,802)
141001	Expense - Private Works	9022026	Operating expenses			(4,533)	(255,335)
142011	Expense - Safety & Risk Management	9022026	Operating expenses		4,020		(251,315)
142012	Expense - Staff Training - Works Staff	9022026	Operating expenses			(25,000)	(276,315)
142017	Expense - Wages for Meetings - Works Staff	9022026	Operating expenses			(10,861)	(287,176)
142024	Expense - Uniform Allowance - Works Staff	9022026	Operating expenses			(500)	(287,676)
142017	Expense - Wages for Meetings - Works Staff	9022026	Operating expenses		1,050		(286,626)
142009	Expense - Workers Compensation Insurance - Works Staff	9022026	Operating expenses		9,960		(276,666)
142020	Expense - Works Employee Expenses	9022026	Operating expenses		68,900		(207,766)
142020	Expense - Works Employee Expenses	9022026	Operating expenses		58,381		(149,385)
142029	Expense - Works Staff Conference	9022026	Operating expenses		4,000		(145,385)
146002	Expense - Workers Compensation Payments	9022026	Operating expenses			(5,000)	(150,385)
031007	Expense - Rates Professional Services	9022026	Operating expenses			(20,000)	(170,385)
041008	Expense - Members Telecommunication Allowance	9022026	Operating expenses			(2,500)	(172,885)
041008	Expense - Members Telecommunication Allowance	9022026	Operating expenses			(2,820)	(175,705)
042001	Expense - Admin Building Expenses	9022026	Operating expenses			(1,600)	(177,305)
042001	Expense - Admin Building Expenses	9022026	Operating expenses			(9,500)	(186,805)
042055	Expense - Admin Computers	9022026	Operating expenses		2,500		(184,305)
042008	Expense - Admin Legal Expenses	9022026	Operating expenses		25,000		(159,305)
042018	Expense - Admin Postage & Freight	9022026	Operating expenses			(700)	(160,005)
042016	Expense - Admin Subscriptions	9022026	Operating expenses		2,725		(157,280)
042006	Expense - Admin Telephone	9022026	Operating expenses		4,441		(152,839)
042005	Expense - Computer Equipment Maintenance	9022026	Operating expenses			(24,331)	(177,170)
042005	Expense - Computer Equipment Maintenance	9022026	Operating expenses		54,977		(122,193)
042057	Expense - Desks/Chairs/Office Equipment	9022026	Operating expenses		2,000		(120,193)
042023	Expense - Merchant & Bank Fees	9022026	Operating expenses			(2,700)	(122,893)
042004	Expense - Office Equipment Maintenance	9022026	Operating expenses		1,400		(121,493)
042022	Expense - Other Admin Office Exp	9022026	Operating expenses		1,300		(120,193)
042024	Expense - Website Upgrade	9022026	Operating expenses			(57,306)	(177,499)
043013	Expense - Audit Fees	9022026	Operating expenses		2,721		(174,778)
043060	Expense - Subscriptions	9022026	Operating expenses			(189)	(174,967)
051012	Expense - Council Fire Mitigation	9022026	Operating expenses		21,000		(153,967)
051010	Expense - Council Fire Prevention	9022026	Operating expenses			(2,650)	(156,617)
051010	Expense - Council Fire Prevention	9022026	Operating expenses		7,000		(149,617)
051010	Expense - Council Fire Prevention	9022026	Operating expenses		9,000		(140,617)
052002	Expense - Animal Control	9022026	Operating expenses		3,500		(137,117)
052002	Expense - Animal Control	9022026	Operating expenses		1,700		(135,417)
053002	Expense - Community Safety	9022026	Operating expenses			(10)	(135,427)
074001	Expense - Contract EHO	9022026	Operating expenses		10,000		(125,427)
075000	Expense - Mosquito Control	9022026	Operating expenses			(465)	(125,892)
077007	Expense - Contributions to Other Health Services	9022026	Operating expenses		1,000		(124,892)
077004	Expense - Frankland River Medical Service	9022026	Operating expenses			(5,000)	(129,892)
082004	Expense - Community Activities	9022026	Operating expenses			(2,250)	(132,142)
084002	Expense - Seniors Project	9022026	Operating expenses		3,500		(128,642)
086009	Expense - Thank a Volunteer Grant Expenditure	9022026	Operating expenses		1,000		(127,642)

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
				\$	\$	\$	\$
091008	Expense - Property Management Fees	9022026	Operating expenses		1,500		(126,142)
091003	Expense - Staff Housing Building Maintenance Schedule	9022026	Operating expenses			(1,000)	(127,142)
091003	Expense - Staff Housing Building Maintenance Schedule	9022026	Operating expenses		20,670		(106,472)
091002	Expense - Staff Housing Operating Expenses	9022026	Operating expenses			(310)	(106,782)
101003	Expense - Purchase of Bins	9022026	Operating expenses			(625)	(107,407)
105005	Expense - Gillamii Centre	9022026	Operating expenses			(5,300)	(112,707)
105001	Expense - Gillamii Centre Funding	9022026	Operating expenses			(15,000)	(127,707)
111016	Expense - Cranbrook Community Gym	9022026	Operating expenses		1,000		(126,707)
111002	Expense - Cranbrook Hall Building Maintenance Schedule	9022026	Operating expenses		6,500		(120,207)
111008	Expense - Frankland River Community Centre Building Maintenance Sched	9022026	Operating expenses			(1,500)	(121,707)
111007	Expense - Frankland River Community Centre Operating	9022026	Operating expenses			(1,000)	(122,707)
111004	Expense - Frankland River Hall Building Maintenance Schedule	9022026	Operating expenses			(16,500)	(139,207)
113001	Expense - Cranbrook Parks and Gardens	9022026	Operating expenses		11,920		(127,287)
113004	Expense - Frederick Square Operating	9022026	Operating expenses			(2,000)	(129,287)
113007	Expense - Horse Paddocks	9022026	Operating expenses			(250)	(129,537)
116003	Expense - Maintenance Old Post Office Frankland River	9022026	Operating expenses			(200)	(129,737)
122002	Expense - Road Maintenance	9022026	Operating expenses			(175,000)	(304,737)
125001	Expense - DoT Licensing Expenses	9022026	Operating expenses			(509)	(305,246)
126000	Expense - Airstrip Maintenance	9022026	Operating expenses			(1,075)	(306,321)
132004	Expense - Frankland River Caravan Park	9022026	Operating expenses			(3,000)	(309,321)
132008	Expense - Tourism & Area Promotion	9022026	Operating expenses		11,500		(297,821)
133001	Expense - Contract Building Surveyor	9022026	Operating expenses		9,800		(288,021)
141001	Expense - Private Works	9022026	Operating expenses			(3,069)	(291,090)
141001	Expense - Private Works	9022026	Operating expenses			(6,970)	(298,060)
142011	Expense - Safety & Risk Management	9022026	Operating expenses			(2,850)	(300,910)
142011	Expense - Safety & Risk Management	9022026	Operating expenses		6,995		(293,915)
142012	Expense - Staff Training - Works Staff	9022026	Operating expenses		25,000		(268,915)
143014	Expense - Floating Plant and Loose Tools	9022026	Operating expenses		13,000		(255,915)
143003	Expense - Parts & Repairs	9022026	Operating expenses		21,146		(234,769)
042001	Expense - Admin Building Expenses	9022026	Operating expenses			(2,490)	(237,259)
091002	Expense - Staff Housing Operating Expenses	9022026	Operating expenses			(794)	(238,053)
092008	Expense - Other Housing Building Operations	9022026	Operating expenses			(2,204)	(240,257)
107001	Expense - Public Conveniences	9022026	Operating expenses			(308)	(240,565)
111007	Expense - Frankland River Community Centre Operating	9022026	Operating expenses			(1,445)	(242,010)
111003	Expense - Frankland River Hall Operating	9022026	Operating expenses			(250)	(242,260)
111010	Expense - Other Halls	9022026	Operating expenses			(330)	(242,590)
112002	Expense - Lake Maintenance & Operating	9022026	Operating expenses		1,045		(241,545)
112002	Expense - Lake Maintenance & Operating	9022026	Operating expenses		300		(241,245)
132002	Expense - Cranbrook Caravan Park	9022026	Operating expenses			(990)	(242,235)
132004	Expense - Frankland River Caravan Park	9022026	Operating expenses			(1,460)	(243,695)
132004	Expense - Frankland River Caravan Park	9022026	Operating expenses		830		(242,865)
132004	Expense - Frankland River Caravan Park	9022026	Operating expenses		2,140		(240,725)
132016	Expense - Reimbursed Expenses Only (CBH Units)	9022026	Operating expenses			(11,000)	(251,725)
132016	Expense - Reimbursed Expenses Only (CBH Units)	9022026	Operating expenses			(11,000)	(262,725)
136002	Expense - Water Supplies Standpipes	9022026	Operating expenses		1,575		(261,150)
	Insurance Premiums	9022026	Operating expenses		222		(260,928)
041008	Expense - Members Telecommunication Allowance	9022026	Operating expenses		5,320		(255,608)
113018	Expense - Contribution to CB Golf Club	9022026	Operating expenses			(3,346)	(258,954)
031101	Revenue - Ex-Gratia Rates	9022026	Operating Revenue		219		(258,735)
031100	Revenue - General Rates Levied	9022026	Operating Revenue			(28,000)	(286,735)
031108	Revenue - Interim Rates	9022026	Operating Revenue		1,847		(284,888)
032100	Revenue - Financial Assistance Grant	9022026	Operating Revenue		24,634		(260,254)
032101	Revenue - Local Roads Grant	9022026	Operating Revenue		114,028		(146,226)
042101	Revenue - Admin Reimbursements	9022026	Operating Revenue		3,500		(142,726)
042109	Revenue - Property Insurance Reimbursements	9022026	Operating Revenue		1,566		(141,160)
051120	Revenue - CESM Contributions & Reimbursements	9022026	Operating Revenue		14,154		(127,006)
051120	Revenue - CESM Contributions & Reimbursements	9022026	Operating Revenue		9,195		(117,811)
051112	Revenue - Council Fire Mitigation	9022026	Operating Revenue			(23,500)	(141,311)
091101	Revenue - Staff Housing Reimbursements	9022026	Operating Revenue		377		(140,934)
107103	Revenue - Reimbursement Rest Bay Maintenance	9022026	Operating Revenue			(7,274)	(148,208)
111107	Revenue - Cranbrook Regional Community Hub	9022026	Operating Revenue		3,000		(145,208)
113103	Revenue - Contributions/Grants - Other Rec & Sport	9022026	Operating Revenue		3,686		(141,522)
132109	Revenue - Reimbursed Revenue Only (CBH Units)	9022026	Operating Revenue		17,000		(124,522)
031106	Revenue - Rates Administration Charges	9022026	Operating Revenue		500		(124,022)
051111	Revenue - Council Sale of Fire Maps	9022026	Operating Revenue		50		(123,972)
053103	Revenue - Infringements	9022026	Operating Revenue		1,100		(122,872)
074102	Revenue - Septic Permit To Use Fee	9022026	Operating Revenue		200		(122,672)
077100	Revenue - Food Act Registration	9022026	Operating Revenue			(750)	(123,422)
091100	Revenue - Staff Housing Rent	9022026	Operating Revenue		36,412		(87,010)
092100	Revenue - Other Housing Rent	9022026	Operating Revenue			(40,080)	(127,090)
101100	Revenue - Recycling Removal Charges	9022026	Operating Revenue		2,450		(124,640)
101101	Revenue - Waste Removal Charges	9022026	Operating Revenue		3,928		(120,712)

FOR THE PERIOD ENDED 31 MARCH 2026

14 BUDGET AMENDMENTS

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

Description		Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
103102	Revenue - Septic Application Fees	9022026	Operating Revenue		240		(120,472)
107101	Revenue - Cemetery Fees	9022026	Operating Revenue		1,400		(119,072)
111107	Revenue - Cranbrook Regional Community Hub	9022026	Operating Revenue		2,000		(117,072)
111104	Revenue - Frankland River Community Centre	9022026	Operating Revenue			(1,500)	(118,572)
111102	Revenue - Frankland River Hall	9022026	Operating Revenue			(200)	(118,772)
111108	Revenue - Gym Memberships	9022026	Operating Revenue		1,000		(117,772)
113102	Revenue - Horse Paddock Charges	9022026	Operating Revenue		73		(117,699)
116104	Revenue - Community and Youth Events	9022026	Operating Revenue		253		(117,446)
132104	Revenue - Community Events	9022026	Operating Revenue			(500)	(117,946)
132105	Revenue - Sale of Promotional Products	9022026	Operating Revenue			(350)	(118,296)
133101	Revenue - BCITF Commissions	9022026	Operating Revenue		8		(118,288)
133102	Revenue - BSL Commissions	9022026	Operating Revenue		50		(118,238)
136108	Revenue - CBH Ground Lease 19 King Street	9022026	Operating Revenue			(237)	(118,475)
136106	Revenue - Cranbrook Community Bus Hire	9022026	Operating Revenue			(2,350)	(120,825)
141100	Revenue - Private Works Income	9022026	Operating Revenue		61,212		(59,613)
031105	Revenue - Rates Instalment Interest	9022026	Operating Revenue		1,210		(58,403)
051200	Capital Expense - Buildings (Cranbrook Fire Shed)	9022026	Capital Expenses			(5,044)	(63,447)
042212	Capital Expense - Admin Vehicles	9022026	Capital Expenses			(31,641)	(95,088)
113231	Capital Expense - Cranbrook Bowling Green	9022026	Capital Expenses		5,500		(89,588)
123200	Capital Expense - Light Plant & Equipment	9022026	Capital Expenses		14,549		(75,039)
	Adjustment to Surplus after Audit	9022026	Opening surplus(deficit)	148,457			73,418
	Adjustment to reallocation of Staff Housing Allocation	9022026	Non cash item	(73,418)			0
				75,039	900,983	(976,022)	0